Governor
Joseph M. Lombardo

Members
Treasurer Zach Conine
Director Kristopher Sanchez
Director Tom Burns
Ken Liu
Tracy Holland
Jesse Haw
Matt Kershaw
Blayne Osborn
Teresa Melendez

AGENDA

MEETING OF THE NEVADA STATE INFRASTRUCTURE BANK
November 18, 2024
11:30 A.M.

Locations:
Via videoconference at the following locations:

Nevada State Capitol
Old Assembly Chambers
101 North Carson Street
Carson City, NV 89701

Governor's Office Conference Room
1 Harrah's Court
Las Vegas, NV 89119

Members of the public may also participate in this meeting virtually through Microsoft Teams, accessible here:

Microsoft Teams
Join the meeting now
Meeting ID: 243 763 231 81
Passcode: dxN43p

Dial in by phone
(775) 321-6111
Phone Conference ID: 512 941 655#

Agenda Items:

1. Roll Call

2. Public Comment
   Comments from the public are invited at this time. Pursuant to NRS 241.020(3)(d)(7), the Board intends to limit to 3 minutes the time for an individual to speak and reserves the right to impose other reasonable restrictions on place or manner for such comment. No restriction will be imposed based on viewpoint. Comment will only be received on matters relevant to the Board's jurisdiction. The Board is not permitted to deliberate or take action on any items raised during the public comment period until the matter itself has been specifically included on an agenda as an item upon which action may be taken by the Board.

Comments by the public may be emailed to v.kilgore@nevadatreasurer.gov by 9:00 p.m. the day before the scheduled meeting and include the commenter's full name. Content may be redacted due to inappropriate language. All written public comments shall, in their entirety, be included as part of the public record.

3. Approval of the minutes from the State Infrastructure Bank Board of Directors meeting from October 1, 2024. **(For discussion and possible action).**

4. Staff report on the operations and administration of the Nevada State Infrastructure Bank, including an update on financing applications received by the Nevada State Infrastructure Bank, and direction to staff as appropriate **(For discussion and possible action).**

   Presenter: Erik Jimenez, Secretary to the Board Directors

5. Presentation of the staff report required pursuant to Regulation LCB File No. R017-22 for the proposed Hidden Valley Firehouse Apparatus Bay Project which was previously submitted to the Nevada State Infrastructure Bank for consideration **(For discussion only).**

   Presenter: Erik Jimenez, Secretary to the Board of Directors

6. Approval of a transfer of $5,252,000.00 from the Nevada State Infrastructure Bank's Federal Infrastructure Matching Account to the Nevada State Infrastructure Bank's General Account **(For discussion and possible action).**

7. Consideration and possible approval of a loan of $5,252,000 from the Nevada State Infrastructure Bank's General Account to the Truckee Meadows Fire Protection District for the Hidden Valley Apparatus Bay Project, and direction to staff as appropriate **(For discussion and possible action).**

8. Presentation of the staff report required pursuant to Regulation LCB File No. R017-22 for the proposed Desert Pines Infrastructure Project which was previously submitted to the Nevada State Infrastructure Bank for consideration **(For discussion only).**

   Presenter: Erik Jimenez, Secretary to the Board of Directors

9. Approval of a transfer of $10,747,882.62 from the Nevada State Infrastructure Bank's Federal Infrastructure Matching Account to the Nevada State Infrastructure Bank's Affordable Housing Revolving Account **(For discussion and possible action).**

10. Consideration and possible approval of a loan of $25,000,000 from the Nevada State Infrastructure Bank's Affordable Housing Revolving Account to Urban Strategies LLC for the Desert Pines Infrastructure Project, and direction to staff as appropriate **(For discussion and possible action).**

11. Presentation of the staff report required pursuant to Regulation LCB File No. R017-22 for the proposed TRI-GID Processed Water Extension Project which was previously submitted to the Nevada State Infrastructure Bank for consideration **(For discussion only).**

    Presenter: Erik Jimenez, Secretary to the Board of Directors

12. Approval of a transfer of $15,500,000 from the Nevada State Infrastructure Bank's Federal Infrastructure Matching Account to the Nevada State Infrastructure Bank's General Account **(For discussion and possible action).**

13. Consideration and possible approval of a loan of $15,500,000 from the Nevada State Infrastructure Bank's General Account to the Economic Development Authority of Western Nevada for the TRI-GID Processed Water Extension Project, and direction to staff as appropriate **(For discussion and possible action).**

14. Public Comment.
Comments from the public are invited at this time. Pursuant to NRS 241.020(3)(d)(7), the Board intends to limit to 3 minutes the time for an individual to speak and reserves the right to impose other reasonable restrictions on place or manner for such comment. No restriction will be imposed based on viewpoint. Comment will only be received on matters relevant to the Board's jurisdiction. The Board is not permitted to deliberate or take action on any items raised during the public comment period until the matter itself has been specifically included on an agenda as an item upon which action may be taken by the Board.

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15. **ADJOURNMENT**

Notes:

STACKED AGENDA: Above is an agenda of all items scheduled to be considered. Unless otherwise stated, items may be taken out of the order presented on the agenda by the discretion of the Chair. Items may also be combined for consideration or pulled or removed from the agenda at any time. Persons who have business before the Commission are solely responsible to see that they are present when their business is conducted.

The Nevada State Infrastructure Bank is pleased to make reasonable accommodations for persons with physical disabilities. Please call (775) 684-7190 or email v.kilgore@nevadatreasurer.gov if assistance is required.

In the event there are supporting materials available for items on this agenda, such materials will be produced upon request pursuant to NRS 241.020(7) and (8) by submitting a request via email to ejimenez@nevadatreasurer.gov. Supporting materials may also be available at the Bank's website at https://sib.nv.gov?Board.

Erik Jimenez, Secretary to the Board of Directors may be contacted at (775) 684-5609 to obtain copies of supporting materials, which are available to the public at 101 North Carson Street, Suite 4, Carson City, NV 89701.

THIS AGENDA HAS BEEN POSTED IN THE FOLLOWING PUBLIC LOCATIONS:

- **State Capitol Building, 1st & 2nd Floors, 101 North Carson Street, Carson City, NV 89701**
- **Nevada Legislative Building, 401 South Carson Street, Carson City, NV 89701**
- **Nevada State Library, 100 Stewart Street, Carson City, NV 89701**
- **Blasdel Building, 209 East Musser Street, Carson City, NV 89701**
- **Southern Nevada State Office Building, 1 Harrah's Court, Las Vegas, NV 89119**
- **Also online at: https://sib.nv.gov and https://notice.nv.gov/.**

Relates to Agenda Item 3

STATE INFRASTRUCTURE BANK

October 1, 2024

Summery Minutes

Location:
Via videoconference at the following locations:

Old Assembly Chambers
Capitol Building, Second Floor
101 N. Carson Street
Carson City, NV 89701

Governor's Office Conference Room
1 Harrah's Court
Las Vegas, NV 89199

Board Directors & members present:
Treasurer Zach Conine – Las Vegas
Director Tom Burns – Governor's Office of Economic Development – Las Vegas
Director Kristopher Sanchez – Department of Business and Industry – Las Vegas
Member Ken Liu – Las Vegas
Member Tracy Holland – Carson City
Member Jesse Haw – Carson City
Member Matt Kershaw - Teams
Member Blayne Osborn – Carson City
Member Teresa Melendez – Carson City

Others present:

Erik Jimenez:	Treasurer's Office	Zoe Houghton:	Tom Clark Solutions
Veronica Kilgore:	Treasurer's Office	Kirsten Stasio:	NCEF
Emily Nagel:	Treasurer's Office	Greg Zegas:	NCEF
Mary M. Huck:	Deputy Attorney General	Jacob Brinkerhoff:	NCEF
Joanna N. Grigoriev:	Deputy Attorney General	Tiffany Voss:	RTCSN
Belz & Case Gov:	Belz & Case Gov. Affairs	Tomas Hammond:	Public
Sabrina Schnur:	Belz & Case Gov. Affairs	Alex Pike:	Public
Kathy Flanagan:	LVVWD	Luke:	Public

Agenda Item 2 - Public Comment: No public comment.

Agenda Item 3 – Land Acknowledgement:

Member Theresa Melendez: "Hello my name is Theresa Melendez. I am a citizen of Pokagon Band Potawatomi from Southwest Michigan, but have had the pleasure of calling Northern Nevada, home for the last 12 years. I just wanted to take a moment to recognize that today that we gather that we work and we live on the occupied traditional homelands of the Paiute

Shoshone and Washoe people, that's the Washu, Numu, Newe people, the original inhabitants of this land. People who are doctors and philosophers and astronomers and engineers. Who've always lived here, whose ancestors are in these waters and in the soil and in these mountains, who songs and ceremonies and medicines come from these mountains and valleys? Just want to take a moment to recognize that we all benefit from the history of occupation of their indigenous homelands and each one of us benefit from settler colonialism and know that there's more work to do to continue bringing equality and justice for the indigenous people of these lands here in Nevada, with that, thank you for the opportunity to say a few words"

Presenter: Member Teresa Melendez

Agenda Item 4 – For discussion and possible action: Approval of the minutes from the State Infrastructure Bank Board of Directors meeting from September 23, 2024.

Motion to approve the meeting minutes from Member Tracy Holland a second from Director Kirstopher Sanchez. Motion passed unanimously.

Agenda Item 5 – For discussion and possible action: Staff Report on the operations and administration of the Nevada State Infrastructure Bank, including an update on financing applications received by the Nevada State Infrastructure Bank, and direction to staff as appropriate.

As of September 25, 2024, the Bank has $64,843,369 in total resources spread out across the following budget accounts, Operating Account $48,858.93, Affordable Housing Revolving Account: $21,252,117.38, Charter School Capital Needs Revolving Account: $759,592.78, Federal Infrastructure Matching Account: $35,761,989.05, State Infrastructure Bank General Account: $1,715,810.61.

Of these balances, the Affordable Housing Revolving Account (Budget Account 4673) has an outstanding $7,000,000 obligation for the Carville Park Apartments Project. Similarly, the State Infrastructure Bank General Account (Budget Account 4676) has $1,695,000 in remaining its obligation for the West Wendover Fire Station/Emergency Operations Center Project.

After taking into account these existing obligations previously approved by the Board of Directors, the Bank currently has $50,794,510 in available funds to provide loans and other financial assistance to qualified borrowers in FY24/25.

Additionally, Bank staff is currently working to finalize negotiations on the following projects:

- Urban Strategies LLC – Desert Pines Infrastructure Project
  - $25,000,000 from the Bank's Affordable Housing Revolving Account

- Truckee Meadows Fire Protection District – Hidden Valley Fire Station Apparatus Bay Project
  - $5,252,000 from the Bank's General Account

- EDAWN/Redwood Materials – TRI-GID Processed Water Extension Project

- $15,500,000 from the Bank's General Account

Additionally, per the request of this board, we initiated the tribal consultation process as required under state law with the Pyramid Lake Paiute tribe on the proposed TRI-GID process water extension project that was submitted by EDAWN in partnership with Redwood Materials.

Treasurer Conine: "Any questions from members? We'll go to Carson City."

Member Theresa Melendez: "I don't have a question, but I just want to thank you Erik for following up with the Pyramid Paiute Tribe. I appreciate that."

Treasurer Conine: "And with that we will close Agenda Item 5 and open Agenda Item 6."

Presenter: Erik Jimenez, Secretary to the Board of Directors of the Nevada State Infrastructure Bank.

Agenda Item 6 For discussion and possible action: Approval of the annual report on the operations of the Nevada State Infrastructure Bank for Fiscal Year 2024, as required pursuant to NRS 226.826. The Board of Directors is required to send an annual report 90

Pursuant to NRS 226.829, the Board of Directors of the Nevada State Infrastructure Bank ("Bank") is required to submit a report on the operations of the Bank for each fiscal year. The report included below, includes the following items for the period covering July 1, 2023, through June 30, 2024.

An update on the Bank's staffing levels, an overview of all loans that have been issued by the Bank's various budget accounts, including revenues that have been received thus far and expected revenues for the remainder of the Fiscal Year 2024-2025 ("FY24/25") biennium, and an update on the projected timeline for the Bank to be financially self-sufficient.

As of June 30, 2024, the Board of Directors for the Bank has approved three loans totaling $23,750,000. $15,000,000 from the Charter School Capital Needs Revolving Account (Budget Account 4674) to Opportunity 180 to support the Nevada Facilities Fund Project. $1,750,000 from the State Infrastructure Bank General Account (Budget Account 4676) to the City of West Wendover to support the West Wendover Fire Station Emergency Operations Center Project; and $7,000,000 from the Affordable Housing Revolving Account (Budget Account 4673) to the Northern Nevada Building and Construction Trades Council Development Corporation to support the Carville Park Apartments Project.

Treasurer Conine: "Thank you, Mr. Jimenez. Any questions from board members? We'll start in Las Vegas. Seeing none, how about online? And in Carson City."

Member Jessie Haw: "Treasure Conine, this is Jesse Haw for the record. Just curious 'cause I don't know how this works but, is there a danger or do let me see how to phrase this. Can the state or the legislature sweep funds if we're not spending what we have in the budget, for example, on the executive director, if there's too much surplus, are we in danger of getting funds

swept? Thank you."

Erik Jimenez: "A great question, Eric. For the record, under current statute, I don't know the exact citation off the top of my head because they moved the chapters on us, but the state Infrastructure Bank fund is an enterprise fund that continues without reversion, so as it exists today. Those dollars could not be swept. I would say if there were some sort of statutory change, like who knows what could happen, but at least under current law, that could not happen."

Member Jessie Haw: "Thank you."

With no other questions or comments Treasurer Conine then asked for a motion to approve.

Motion made by Director Kristopher Sanchez and seconded by Member Ken Liu. Motion passed unanimously.

Treasurer Conine then closed Agenda Item 6 and opened Agenda Item 7.

Presenter: Erik Jimenez, Secretary to the Board of Directors of the Nevada State Infrastructure Bank.

Agenda Item 7 - For discussion only: Presentation by the Nevada Clean Energy Fund on the proposed Clean School Bus Program Project.

Kirsten Stasio is the CEO of the Nevada Clean Energy Fund and is joined by her colleague Greg Zegas, Managing Director of Investments. The Nevada Clean Energy Fund is a non-profit organization that was established by State Legislation in 2017 to accelerate financing for clean energy projects in a way that reduces energy costs for Nevadans, creates quality jobs, creates a healthier environment and climate and spurs economic growth. They work with a variety of different stakeholders to provide this clean energy financing and also technical assistance to a variety of different stakeholders. Affordable housing, schools, non-profits, local governments, residents, tribes, small businesses, and others.

A key role that they've been playing is securing federal funds from the unprecedented funding that's becoming available through the Inflation Reduction Act in the bipartisan Infrastructure Law for clean energy.

As of today they've secured nearly 170 million in federal funds to benefit Nevada's communities and this includes their 8 million clean School Bus award from the US Environmental Protection Agency which is what they come to present today.

Greg Zegas then took over and shared his screen for the presentation.

About a year ago actually, they submitted an application to the Environmental Protection Agency or EPA to their 2023 Clean school Bus grant program. They did this application on behalf of a number of school districts across the state, so that they didn't have to go through the cumbersome process of applying to EPA funds directly and then managing those funds should they have been awarded. They

were selected in January of 2024 for an initial $7.7 million grant from EPA, and that award was increased in the last month.

NV Energy is one of their partners, they are implementing a vehicle to grid trial program which provides incentives to the school districts for the cost of the battery on the Electric school bus. They also have the Nevada Division of Environmental Protection, which is allocated VW Settlement funds that are intended to support the implementation of 0 emission vehicles across the state. They also have an international nonprofit, the World Resources Institute with their Electric School Bus Initiative in the mix, providing technical assistance related to training and procurement of the electric school buses.

They submitted an application for $7.3 million with the intent to establish a revolving loan fund to support the school districts with bridge funding for their procurement of these school buses and the repayment for that would come from a number of incentives and tax credits that are available to the school districts that have a time delay associated with them. The Nevada Energy's vehicle through grid trial program utility incentive. The IRS section 45 W commercial vehicle tax credit. And the Volkswagen settlement funds from the Nevada Division of Environmental Protection.

In the last few weeks, they were able to get an increase in their grant award from EPA, an increase of $988,000 and that reduces the need somewhat for the bridge funding for the incentives because they can advance more of the funds to the EPA grant. NDEP has also confirmed that they are able to advance the VW settlement funds directly to the school district further reducing the need to bridge a portion of those funds. They learned that some of the schools do not need the bridge funds and can float the money for their busses. With those changes in mind, they were able to reduce the ask to the State Infrastructure Bank to about $4 million, as this sort of line of credit to cover the bridge financing needs.

They are doing this project because electric school buses can provide immense benefits to the communities where they are implemented. Which includes a huge reduction to maintenance costs, without the need buy fuel, they have a less complicated drivetrain, and lower maintenance expenses. Obviously, fuel cost savings associated with powering through electricity instead of gas can be a huge benefit to the school districts, but really the biggest benefit that they are providing for the districts through this program is that they are able to implement the school buses at no upfront cost to the schools because through all of their conversations with these mostly rural school districts, they found that if the schools have to have to pay upfront the money for these buses, then they will be locked out of the opportunity to implement the school buses and deliver those benefits to the kids who ride them. Right now 29 busses in 9 school districts that are anticipated to be delivered through the program. This ranges from some of the bigger districts like Washoe County School District to the smaller and rural school districts across the State like Lander County School District, Nye County School District out of Tonopah, and Pershing County School District.

The capital stack for the program for each school bus, and related infrastructure. Starting the bottom, is the EPA grant, which are being provided directly to the school districts. On top of that is the Volkswagen settlement funds. On top of that, is the 45 W tax credit, which will be paid directly to the school districts through the direct pay mechanism that the IRS implemented with the Inflation Reduction Act. This opens up tax credits to tax exempt entities like school districts. On top of that, is the NV Energy Vehicle Through Grid Trial Program Incentive. On top of the incentive program, NV energy is also building all of the charging infrastructure and any grid infrastructure upgrades that are necessary to handle the

chargers for the buses. That piece may seem to be a small part of the capital sack, but it can actually outweigh all the other stacks pieces of the stack combined.
The program kicked off in April of 2024, and they are nearly halfway through that first year of program implementation and they have been working with their partners to get their the program up and running to get the school districts in a position to start to procure the buses.

Treasurer Conine: "We have a question from a member. Member Sanchez?"

Member Sanchez: "Hey, Greg, just looking at the chart here, it says expected deadline for bus scrappage. I'm just curious. The life of this vehicle compared to combustion engine bus comparison."

Greg Zegas: "Sure. It's a great question. So obviously electric school buses are have not been implemented at scale across the entire country. So we don't have good data over multiple decades to be able to answer this question, but we expect and our partners expect that the electric school buses have a lifetime of about 16 years. Which lines up fairly well with some of the replacement cycles that some of the school districts already implement for their diesel school buses."

Member Sanchez: "So when it says bus scrappage, what's that refer to?"

Greg Zegas: "Right. So as a condition of receiving the EPA funds and also as a condition of receiving the VW settlement funds. The old school buses need to be scrapped so the buses that they're replacing, the diesel school buses that are more polluted, those have to be scrapped and so we want to give the districts as much time as possible before that scrappage has to happen, basically it has to happen by the deadline of our period of performance with the EPA program, which is in March 2027."

Member Sanchez: "That makes perfect sense. I was wondering why you would scrap perfectly good bus. It had, what, 13 years to go on its life cycle."

Greg Zegas: "Great question. Thank you. And yeah, anybody else feel free to hop in with questions. Appreciate you calling them out, Erik."

Member Haw: "If we're taking questions, Treasurer Conan, Jesse Haw of the record, Greg what does an E bus cost versus a regular bus? If you know, and has anybody looked at the weight of these buses versus traditional buses on segments of asphalt that aren't traditionally size for a heavy vehicle like that. I'm just wondering about the wear and tear on local roads and kind of the minor streets, maybe you guys, somebody's looked at that. Just curious. Thank you."

Greg Zegas: "Yeah, great question. I think this slide actually gets into the illustrative cost a little bit. So obviously these buses are a lot more expensive. We're looking at, you know, somewhere between 450 and $550,000 for each of these buses. Depending on how big the battery is, that's really the main driving factor and how much the bus cost when it comes to the weight of the buses. And I'll come back to this slide in a second. We haven't fielded in that exact question before. We could run it by our partners at WRI. When it comes to the impact on asphalt that that maybe hasn't been cleared for those heavier vehicles, but the buses are heavier and that does mean a couple things. One, it means

that when the bus, if in the unfortunate event that the bus has to be towed, you would have to have probably a, you know, a more complicated tow situation like a flatbed potentially and there could be a little bit more wear on the tires themselves as well, and so the tires could wear out a little bit more quickly, but that's a great question. And I apologize that I don't have a direct answer off the top of my head."

Member Haw: "Thank you. Love to hear back from you on that."

Member Melendez: "One more question, Treasure Conine. Theresa Melendez, for the record, just to piggyback off of that last question. So I'm also thinking about what the effect on tribal communities would be, considering our roads, we have a lot of issues with roads on tribal land. There's some of our biggest issues in the state and also how incredibly remote a lot of reservations are. I'm wondering if there have already been conversations. Whether or not this program would be appropriate for some of our rural tribal schools like. Owyhee combined School in Owyhee on the Duck Valley Reservation, or McDermott Combined School in McDermott, Nevada, by the Fort McDermott Shoshone tribe or the Duck Valley Community, Duck Valley, Shoshone tribe and Duck Valley, which bus their kids to Eureka. Thank you."

Greg Zegas: "Thank you for the question. Short answer is that we have not had direct conversations with those schools and those tribes on this program. It's certainly something that we're open to having that conversation, particularly because we could, you know, scrounge up other funds to be able to support school buses in those community communities. Tribes are a really big focus of the Nevada Clean Energy Fund. We're actually try about to hire a Tribal Clean Energy Program Manager, so, this is very important to us, absolutely. When it comes to serving those more rural communities. The most important consideration for us is how long are the bus routes. Are they short enough that you can do the complete route in a day and still come back to the depot and have at least like a 30% charge in the battery. And that's what Nevada energy has been doing in their analysis to determine, OK, which routes are most suited for electrification. They can also look at whether it's possible to do. Midday charging in the middle of the day after the AM route in order to increase the potential range of the buses if it is a slightly longer route. So we we've been leaning on them for that right now. We we do have potential to support two of the tribal communities through our program. So the Pyramid Lake Paiute tribe, we're looking at doing 1 bus for Pyramid Lake High School. We're actually about to head out there later this week to confirm their participation. Their main concern is sort of the servicing and the and the lack of in-house technicians to be able to serve that. But we've been talking with RTC Washoe, which may be able to provide that technician capacity on behalf of the tribe. The other cases, Mineral County School District with the Walker River Paiute tribe. I'll just scroll back up to this. This slide right here that talks about the districts that are participating. So you'll see #6 Mineral County School District. Initially, they were interested in two buses. One of those would serve Churrs and the Walker River Paiute tribe community. We're still working through whether that's going to be possible just because. Those buses tend to need to be available for trips on a sort of, you know, on a moment's notice. And so they may not be the best suited for electrification, but we are working with Chair Martinez at Walker, Paille Tribe to explore that further. And in the case of some of the communities that that you mentioned, we would love to have those conversations if folks are able to facilitate those conversations."

Member Melendez: “Anything I can do to help facilitate those conversations with those, I think additional tribes please reach out.”

Kristen Stasio: “Thank you so much. We'll follow up with you on that. Kirsten Stasio for the record, and actually we do have regular conversations with the Shoshone Paiute tribes of the of Duck Valley Indian Reservation. I believe they have two school buses as you reference that that travel really long distances and so aren't necessarily at this time, appropriate for electrification, but we're talking to them about solar for their new school.”

Treasurer Conine: “Thank you. And now I'll turn it over to Member Sanchez.”

Member Sanchez: “Just real quick, in the next presentation or the update that you provide, can you add on page 33 the current number of buses that each of the districts have?”

Greg Zegas: “Happy to thank you for the feedback.”

Treasurer Conine: “Thanks Greg. Any additional questions from members? All right. Thank you. Please proceed.”

Greg Zegas then went on to finish the presentation with the last slide. Stating that their project has to be finished by spring of 2027. That is the period of performance for the EPA grant. Saying that the school districts have a decent amount if time between now and then to procure the buses and implement them, and NV Energy have plenty of time to build the charging infrastructure and implement any upgraded that may be necessary to handle these DC fast chargers.

As far as the procurement timing, data shows that it takes a while. It takes a while for new diesel buses as well. Greg has been in contact with Mike Hush, the transportation director over at Nye County School District, and he has been saying that some of their diesel buses they've been waiting for almost two years for. Most of the OEMs that they have been talking to for the electric school buses seems like it's possible between, you know, somewhere between six months and a year or so. Obviously, those OEMs are ramping up their capacity to handle the increased demand associated with EPS programs, yet with still plenty of time to compensate. Saying that there's still plenty of time for the districts to do this.

Greg goes on to the end presentation with the last two slides. That most of the bridging need will start once the buses are delivered. Because when the bus is delivered, they have to make the payment to the OEM. A portion of that payment will come from the EPA funds. Then for the portions that would be covered by the 45 W tax credit or the Nevada Energy Incentive. Those are the portions that would have to be bridged again at the time of delivery and they expect most of those deliveries to happen around the end of 2025 or the first few months of 2026. That’s the point in the program, around year 2, is when they expect the need for the bridge funding to start.

Greg showed a slide on the cost of an individual bus, which may be different for each school district depending on their necessities. Saying that the cost is an estimate since the size or class of the bus and its battery may vary.

Talking about what that looks like for an individual districts. For example Lyon County School District, which is interested in doing six of these electric school buses. Once that delivery were to happen, they'd

have to be bridging that NV Energy Incentive for about one to two months. Saying that NV energy can act relatively quickly. NV Energy does expect that process to take about two months maximum. So that would be for an estimate of $800,000. The 45 W tax credit would take a lot longer to bridge because the school districts have to file and go through this new elective pay process in the year after the buses have been implemented. From there nobody really knows how quickly the IRS is going to provide that cash reimbursement through the elective payment process. It could be six months up to a year. They IRS don't make any promises in terms of how quickly they do it, so that would that would be about $250,000 in this case for Lyon County School District. Meaning the total amount that would be bridged in this example for Lyon County School District is about $1,000,000. And again, a big portion of that would be recycled fairly quickly and then the remainder would be recycled once the 45 W tax credit payment came back.

Treasurer Conine asked if any members had questions.

Member Osborn: Yeah. Chair Conine and Blaine Osborn for the record. Curious, question for Mr. Zegas. You're mentioning the 4 million bridge funding as a worst case scenario? Why is that ambiguous? Is that because of the way the stack works with the other grants that you're expecting? Are you expecting more money to come in?"

Greg Zegas: "Yeah. So, the primary reason is that it's sort of the timing of the school bus procurement. So, if all the school buses act at the same time and work with the same manufacturer and their delivery schedule is exactly the same, and then their payment schedule is exactly the same, then that sort of sum of all the school districts, all the bridging, that they would need hitting at the same time. That would be about $4 million. We also expect that you know, based on our conversations with some of the school districts that they may have the capacity to float some of those funds, for example, the short-term bridge for the NV Energy funds. In some cases, they said that it could be possible. It's too early to have, you know, real confirmation on whether that will be possible. So, there is a chance that in those cases where they can float the funds that they wouldn't need the bridge for that portion. For example, for that that short term float. So that's why there's still a little bit of ambiguity on what the final number will be."

Blayne Osborn: "OK, great. And that leads me to my second question on the school districts. Talk to me a little bit about the selection process. Why those districts? Did the districts apply? Why those districts did the districts? Is that the number of buses they're requesting? Because I know you talked a little bit about why. Maybe some of those are tentative. And conversations are still ongoing. So how did districts engage with you in this process?"

Greg Zegas: "Yeah. Happy to shed more light on that. So, we've actually been doing this engagement with school districts for over 2 years at this point. You know NCEF launched in in 2022 and since then we were doing a lot of technical assistance around that time, EPA launched its Clean School Bus rebate program. And so at that time, Kirsten was going around to many of the these school districts and others kind of doing education around the opportunity to get rebates from EPA for this program. And many of the school districts did apply. Some of them didn't actually get selected for those that that rebate lottery.

So when we had this opportunity last summer in 2023 to do this joint application on behalf of a number of school districts, we really you know went out to the districts and tried to see who was interested in participating. Initially we had five districts that were interested in participating and it

was a little bit of difficult timing because it was in the middle of summer. There's a lot of transition going on in the staffing of some of these transportation departments at the school districts. And so at that time that we submitted our application in August of 2023, we had five school districts participating. Once we got awarded in January, we had an opportunity to go back to many of the school districts and say, hey, this is real, this is really real now, we'd love for you to participate. We have more space for you to participate and after those conversations, we got up to 9 school districts and 29 buses potentially. So that was how that that preceded, but. I'll just reiterate that you know we're open to having these conversations with any school district at any time. Just because we may not have EPA funds to go beyond what I've presented to you today, we do certainly have line of sight to other potential funds to be able to help school districts do this work, whether they're in NV energy territories or not, whether they are rural ones or not, this is a big priority when it comes to our program focus area of fleet transformation."

Treasurer Conine: "Any additional questions from members?"

Member Haw: "Chair Conine. For the record, Jesse Haw, I'm not sure who on the applicant can answer this, but just from the bank's perspective, who what is the collateral or is there collateral or we have like a you know bill of sale or something on a on a bus. Or is it the school district? Or is it the Nevada Clean Energy Fund? Who would we be lending this to and what is the collateral? Thank you."

Greg Zegas: "Sure, I can take a shot at that and feel free to weigh in as well. Erik and Kirsten. But the way that that we've been thinking of structuring this bridge loan to the school districts for that, you know, incentive payment or tax credit payment is that we would take security in the form of you know the title on the bus and so we'd have that security."

Jesse Haw: "Thank you and follow up for the record, Jesse Haw. So the state, Nevada State Infrastructure Bank is making a loan to the Nevada Clean Energy Fund, who then has title on a bus or buses in the different school agencies. Does that sounds correct? So we would have some kind of security I guess over your security on the buses it sounds like. Thank you."

Greg Zegas: "Yes."

Member Kershaw: "Chair Conan. Thank you. I would just ask on the. The line and considering that a significant portion of the funds are needed only for one to two months. And it almost project that out. Is there an ability or could we create an ability to reduce the commitment after a certain point in time so that those funds could be used in in other ways for the Infrastructure Bank?"

Greg Zegas: "Yeah, I would defer to Mr. Jimenez in answering that question. I think that the conversation that that we've had as recently as a couple weeks ago is we've talked about the increase of funding that we got from EPA and sort of our reduced need. I think Erik has talked about it in terms of sort of a line. Of credit that we would be able to draw upon as we have that sort of line of sight to what the near-term need is for the bridging, but I'll defer to Erik on sort of whether. The data infrastructure banks commitment would potentially be reduced."

Erik Jimenez: "Erik Jimenez, for the record treasurer, Connie to Mr. Kershaw. Yeah. So we always wait to get into loan terms and contract negotiations until after this initial presentation for this exact reason. I think something I would be certainly open to is starting that conversation on what is the need? We've been thinking about this as a kind of like a line of credit. So they may not need to draw down, but I do resonate with your point. If after a certain period you know, we know that they're not going to hit that $4 million threshold, could that reduce? I think also just fundamentally for this type of project. We're trying to keep costs lower for rural school districts, so I think we would structure this potentially as a drawdown as well. So that not all the dollars would leave the bank until they were needed to leave the bank just from a kind of a security and risk mitigation perspective."

Member Kershaw: "Thank you."

Member Melendez: "Treasurer Conine, Theresa Melendez for the record, and I just had an additional thought. Kirsten and Greg I want to thank you for your work with Nevada Clean Energy Fund I know your work is really important and. I feel like in the state of Nevada as an indigenous organizer, folks who work in an Environmental Protection and environmental justice have been really great allies for the tribal communities here. Really thankful for your work. Appreciative for your work and for your foresight and including tribes in this conversation early. Just a couple of thoughts in that my background is in education and so I'm familiar with a lot of the challenges that tribal schools specifically face. And so in busing is one of those issues, busing. And that, you know, I'll hear from our students at schools like I, I have a contract with McDermott combined School. As a college and career coach and you know, I've heard really sad stories from our students where they say, you know, we'll go to Winnemucca or we'll go to ALCO. We go to all these other nice schools and we know that we're driving. Know we're riding in like the hand me down buses and we know that we receive the hand me down stalls and we see the hand me down lockers. And our kids see that type of racial equity. And so as I'm listening, the conversation, you know, because our tribes are so remote, this program might not be appropriate at this time because we have so many compounded issues in tribal communities where we don't have sometimes paved roads to the reservations, so roads are major issues. Or another issue right here is we don't have school bus drivers even though there's a need for additional buses we don't have the funding for school bus drivers. Other issues are that we have seen a history of neglect for our reservation based schools by our school districts where as organizers and advocates were going to the school district saying these are the issues we're seeing in our schools we need additional resources and those concerns seem to have been neglected historically. And then we have to come to the state legislature to enact legislation to sometimes force the hand to make sure that indigenous children in this state receive quality education. So and because of Nevada Clean Energy Fund is working on other projects with tribes. I just wanted to voice some of those other issues that may be in the future there are there'll be funding in projects that can support or address some of those issues and then maybe this program could be eligible for more tribal schools. And then just the other thing I just wanted to acknowledge is that indigenous communities in this space, in this state in particular are disenfranchised by extractive industries. I was just talking to my colleague about, you know, lithium extraction in this state and how we have cancer clusters in all of our tribal communities and most of our communities. Cannot drink the water. And like that was one of the issues with Owyhee Combined schools. Why we have received funding to be able to build a new school because of cancer cluster in the Community and the exposure they're adjacent to the school and the impact of the students. So knowing we're talking a project that I assume these buses probably use lithium batteries. In Fort McDermott, 20 miles from

the reservation, is the largest lithium deposit and you know the tribe is in several of the Paiute tribes are trying to protect their indigenous homelands and their ancestral lands from Lithium Mining. A Lithium project that's part of our Clean Energy Plan moving forward, but I just wanted to highlight that projects like this do particularly affect indigenous people here in the state. And then, but they're often not a benefit of the programs and resources. That are, you know, designed to help other communities in the state. So I just want to acknowledge that racial disparity that exists. It's a good project and I support the project, but hopefully it can help the people that it, you know, negatively impacts the most in the future. Thank you very much."

Treasurer Conine: "Thank you Member Melendez. Any other comments or questions from members? All right, hearing none. Greg. Kirsten, appreciate the work thus far.
Looking forward to seeing this when it comes back in front of the board. And with that we'll close agenda item number 7. Move on to agenda item number 8, our second period for public comment. Has any public comment arrived in Carson City? There's none. I was hoping the siren song of our progress would drive some folks, but maybe next time. Any public comment online?"

Presenters: Kirsten Stasio, CEO – Nevada Clean Energy Fund
Greg Zegas, Managing Director of Investments – Nevada Clean Energy Fund

Agenda Item 8 - Public Comment: No public comment.

Meeting Adjourned at 9:53 a.m.

Relates to Agenda Item 4

To: Board of Directors of the Nevada State Infrastructure Bank
From: Erik Jimenez, Secretary to the Board of Directors
Date: November 13, 2024
Re: State Infrastructure Bank – Agenda Item 4 – Staff Report

The following report has been prepared by Bank Staff to detail the administration and operations of the Nevada State Infrastructure Bank since the last meeting of the Board of Directors in July

Administration / Operations:
Since the last meeting of the Board of Directors, staff from the State Treasury has worked to ensure that the Bank's operations have continued seamlessly by working to service the Bank's public-facing website, serving as staff to the Board of Directors, evaluating financing applications that have been submitted by potential borrowers, and working to increase the awareness of the Bank to local governments, Tribal governments, and non-profit organizations.

Since the last Board meeting on October 1, 2024, staff has:

1) Successfully disbursed the $7,000,000 loan approved by the Board of Directors to the Building and Construction Trades of Northern Nevada Development Corporation for the Carville Park Apartments Project;

2) Worked to finalize negotiations with the following applicants to bring these proposed projects up for the Board's consideration at the November 18, 2024, meeting:
    - Urban Strategies LLC – Desert Pines Infrastructure Project
    - Truckee Meadows Fire Protection District – Hidden Valley Fire Station Apparatus Bay Project
    - Economic Development Authority of Western Nevada/Redwood Materials – TRI-GID Processed Water Extension Project

3) Continued to work on the review for potential financing from the Nevada Clean Energy Fund for its proposed Clean School Bus Program, which staff expects to bring to the Board of Directors at the January 7, 2025, meeting; and

4) Has continued to meet with prospective borrowers on projects that may be submitted to the Board of Directors for its consideration.

State Infrastructure Bank Financial Overview:
As of November 13, 2024, the Bank has $64,843,369 in total available resources spread out across the following budget accounts:

- Operating Account (Budget Account 4672): $66,401
- Affordable Housing Revolving Account (Budget Account 4673): $14,252,117.38
- Charter School Capital Needs Revolving Account (Budget Account 4674): $759,592.78
- Federal Infrastructure Matching Account (Budget Account 4675): $35,761,989.05
- State Infrastructure Bank General Account (Budget Account 4676): $1,715,810.61

- MLB Stadium Credit Enhancement (Budget Account 1106): $14,000,000.00

Of these balances, the State Infrastructure Bank General Account (Budget Account 4676) has $1,695,000 in remaining its obligation for the West Wendover Fire Station/Emergency Operations Center Project, which was previously approved by the Board of Directors.

After taking into account these existing obligations previously approved by the Board of Directors, the Bank currently has $52,518,316 in available funds to provide loans and other financial assistance to qualified borrowers in FY24/25.

A table outlining the various budget accounts, accrued interest, and allocated amounts can be found below:

Account	Balance as of 11/13/2024	Amount recently allocated, yet to be spent	Remaining Unobligated Amount
State Infrastructure Bank Operating Account (BA 4672)	66,401.25	28,805.94	37,595.31
Affordable Housing Revolving Account (BA 4673)	14,252,117.38	0.00	14,252,117.38
Charter School Capital Needs Revolving Account (BA 4674)	759,592.78	0.00	759,592.78
Federal Infrastructure Matching Account (BA 4675)	35,761,989.05	0.00	35,761,989.05
State Infrastructure Bank General Account (BA 4676)	1,715,810.61	1,695,000.00	20,810.61
MLB Stadium - Credit Enhancement (BA 1106)	14,000,000.00	0.00	14,000,000.00

Total Funds Available to the Bank	**$66,555,911**
Total Amount Available for Loans (as of 9/25/24)	**$52,518,316**
Proposed New Loans for the November 18, 2024 Meeting	**$45,752,000**
Expected Repayment Income/Fees on Loans in FY25	**$162,408**
Additional FY25 Repayment Income/Fees if loans approved on Nov. 18	**$611,281.17**
Total Funds Available for New Loans in FY25 (if all loans are approved on Nov. 18)	**$7,540,004**

Expected Loan Pipeline: Bank staff continues to work to identify a new pipeline of potential projects to utilize the Bank's remaining $52,518,316 in available loan funds. Since the last Board of Directors meeting on October 1, 2024, the Bank has not received any new applications for financing.

However, staff has worked to finalize negotiations on the following proposed loans, which will be brought forth the Board of Directors on November 18, 2024:

- Urban Strategies LLC – Desert Pines Infrastructure Project
    - $25,000,000 from the Bank's Affordable Housing Revolving Account
- Truckee Meadows Fire Protection District – Hidden Valley Fire Station Apparatus Bay Project
    - $5,252,000 from the Bank's General Account
- EDAWN/Redwood Materials – TRI-GID Processed Water Extension Project
    - $15,500,000 from the Bank's General Account

Additionally, staff is hopeful that the financing application from the Nevada Clean Energy Fund for its Clean School Bus Program will be able to come back at the upcoming January 7, 2025, meeting for consideration for financing from the Board of Directors.

Currently, the Bank has four completed financing applications amounting to $49,752,000 in its potential queue, of which, $45,752,000 in proposed loans will be considered at the November 18, 2024 meeting.

Finally, if the Bank were to process all of the applications that are expected in the next few months, all available funds could potentially be exhausted until sizable loan repayments are made over time. A brief overview the potential projects the Bank is currently expecting in its pipeline is included below:

State Infrastructure Bank Loan Pipeline

Project	Project Ask	Status	Location
Truckee Meadows Fire Protection District - Hidden Valley Fire Station Apparatus Bay Project	$5,252,000	Application has been received and vetted by Staff, will come for the Board's consideration at the November 18th, 2024 meeting	Washoe County
Urban Strategies LLC - Desert Pines Infrastructure Project	$25,000,000	Application has been received and vetted by Staff, will come for the Board's consideration at the November 18th, 2024 meeting	Clark County

EDAWN/Redwood Materials - TRI-GID Processed Water Extension Project	$15,500,000	Application has been received and being finalized between Staff and the Applicant. Staff hopes to bring this to the Board for consideration during the November 18th, 2024 meeting	Storey County
Nevada Clean Energy Fund - Clean School Bus Program	$4,000,000	Application has been received. Initial presentation to the Board during the October 1, 2024 meeting	Multiple Rural Counties
University of Nevada Reno - Student and Family Housing Project	$10,000,000	Application expected late-2024	Washoe County
Clear Acre Apartments	$4,000,000	Application expected late-2024	Washoe County
Truckee Meadows Community College - Aviation Building	$8,000,000	Application expected late-2024	Washoe County
Bristlecone Recovery Center - Medicaid Facility Expansion	$600,000	Application expected late-2024	Washoe County
Sun Valley Manufactured Housing Project	$5,000,000	Application expected late-2024	Washoe County
Clark County Water Reclamation District - Logandale Sewer Project	$7,000,000	Application expected late-2024	Clark County
Domestic Violence Resource Center - Northern Nevada Center Project	$3,000,000	Application expected late-2024	Washoe County

Amount Available for Loans/Financial Assistance	$52,518,316
Total Amount Requested (as of 5/15/24)	$49,752,000
Expected Amount Still to Be Requested	$37,600,000
Amount Remaining if all were to be approved	($34,833,684)

Relates to Agenda Item 5

To: Board of Directors of the Nevada State Infrastructure Bank
From: Erik Jimenez, Secretary to the Board of Directors
Date: November 13, 2024
Re: Agenda Item 5 - Staff Report

Pursuant to the Regulation LCB File No. R017-22, which governs the Nevada State Infrastructure Bank ("Bank"), staff has prepared the following report on Truckee Meadows Fire Protection District's request for a loan from the Bank for construction of the Hidden Valley Firehouse Apparatus Bay Project ("Project"), along with a recommendation for the Board of Directors' consideration.

- **Applicant:** Truckee Meadows Fire Protection District
- **Project:** Hidden Valley Firehouse Apparatus Bay
- **Lender:** Nevada State Infrastructure Bank
- **Amount Requested:** $5,252,000 from the State Infrastructure Bank's General Account
- **Term:** 25 years
- **Interest rate:** 3.11%
- **Expected interest generated for the Bank:** $2,289,825.27
- **Applicant's committed capital to support the Project:** $1,190,162

Project Overview: The Truckee Meadows Fire Protection District ("Applicant") is seeking a loan from the Bank to assist with the second phase of construction of a new firehouse apparatus bay for its Hidden Valley station in Washoe County.

The Applicant is a governmental unit operating in Washoe County and is governed by the Washoe Board of Fire Commissioners.

The proposed Project will replace the existing apparatus bay at the site with a larger bay that will accommodate modern fire engines. The existing apparatus bay was originally used by volunteer firefighter and is currently too small to accommodate existing the fire engines in the Applicant's fleet. This proposed Project will also add new offices, a public entry, and support spaces to store and repair ancillary firefighting equipment.

The first phase of construction for this Project, which consisted of crew quarters, was completed in 2022. The Applicant dedicated $1,190,162 to complete construction of this first phase of the Project.

Financing Application Background: On May 31, 2024, the Applicant submitted a financing application to the Bank requesting a loan of $5,252,000 to complete the second phase of construction for this Project.

As part of the financing application submitted to the Bank, the Applicant also included a number of exhibits related to the Project. A copy of the financing application and corresponding exhibits can be found in Exhibit E of this report.

General Requirements: Pursuant to the Bank's regulation, LCB File No. R017-22, for each application for a loan or other financial assistance that is submitted to the Bank, staff is required to:

1) *Review the application for completeness, including, without limitation, any attachments, or exhibits;*
2) *Confirm that the governing body of the applicant has approved the application; and*
3) *Confirm that the applicant is a qualified borrower, and the project is an eligible project;*

The financing application submitted by the Applicant, pursuant to NRS 226.790 and LCB File No. R017-22, along with all corresponding documents submitted to the Bank by the Applicant, can be found in Exhibit E. After reviewing the financing application submitted by the Applicant, Bank staff has determined that the application is complete, and that the Applicant's governing board has approved its application.

Additionally, pursuant to NRS 226.748, a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

Staff has determined through its analysis that the Applicant is a qualified borrower, and the Project is an eligible project since it meets the definition of "other infrastructure related to economic development" set forth in NRS 226.742.

Repayment Structure, Financing and Credit Analysis: In addition to the above General Requirements set forth in LCB File No. R017-22, Bank staff also undergoes the following steps when reviewing financing applications:

1) *Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment;*
2) *Determine the impact of the loan or other financial assistance on the finances and operations of the applicant;*
3) *Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance;*
4) *Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant;*
5) *Conduct a financial analysis of the applicant's general credit, including, without limitation:*
    a) *An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;*
    b) *A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;*
    c) *Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;*

d) *A review of reports of bond rating agencies, where applicable;*
e) *For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity; (Not applicable)*
f) *An analysis of the existing indebtedness of the applicant, both secured and unsecured; and*
g) *An analysis of cash flow projections;*

6) *Examine population trends;*
7) *Examine assessed value trends;*
8) *Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions;*
9) *Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank; and*
10) *Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.*

Each of these items is addressed below:

1. ***Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment.***

As is expressed in Exhibit C, the Applicant's Board approved a bond resolution on November 12, 2024, to allocate 15% of its annual revenues received from Consolidated Tax to repay this loan over the 25-year term.

According to the Nevada Department of Taxation, the Applicant receives a monthly distribution of consolidated tax of $982,304.86 for Fiscal Years 2024/2025. This would account for an annual distribution of $11,787,648 for Fiscal Years 2024/2025.

Through the bond resolution (Exhibit C) that has already been approved by the Applicant's Board, the Applicant is pledging that 15% of annual Consolidated Tax Revenues will be dedicated to repayment for this loan.

Using the Fiscal Year 2025 distribution amount, 15% of the Applicant's consolidated tax revenues would amount to $1,768,142.20.

A table of the expected Consolidated Tax Revenues that would be received by the Bank in the form of loan payments from the Applicant over the life of this proposed loan can be found in the next section.

Based on the repayment expectations, staff expects that Bank will generate $2,289,825.27 in interest over the course of this loan. The estimated debt service/amortization schedule for this proposed loan can be found in Exhibit B.

Based on this analysis, Staff feels comfortable that the Applicant's proposed revenue source repayment is appropriate for this proposed loan from the Bank. Additionally, Staff feels comfortable that the Applicant has the ability to repay the loan based on the Applicant's projections of Consolidated Tax revenues that would be pledged to repay this proposed loan.

2. ***Determine the impact of the loan or other financial assistance on the finances and operations of the applicant.***

As was previously mentioned, the Applicant intends repay this loan through 15% of revenues received from Consolidated Tax on annual basis. As set forth in the Term Sheet for this proposed loan in Exhibit A, if the Board of Directors chooses to approve this loan, the Applicant will make semi-annual payments consisting of principal and accrued interest not to exceed $309,000 each year. Payments will be due on June 1st and December 1st of each year, commencing June 1st, 2025, until the maturity of the loan on June 1st, 2049.

Therefore, this loan would have an impact on the Applicant's overall finances over the course of the term of the loan. Based on the estimated debt service/amortization schedule set forth in Exhibit B, the Applicant can have repayment obligations beginning in June 2025.

The anticipated amount of annual loan repayments from 2025-2049 is expressed below:

Year	Expected Amount of Annual Loan Repayment
2025	$153,761.17
2026	$307,931.75
2027	$308,282.30
2028	$307,492.90
2029	$308,563.55
2030	$307,463.15
2031	$308,222.80
2032	$307,811.40
2033	$308,228.95
2034	$307,459.90
2035	$307,535.35
2036	$307,424.20
2037	$308,126.45
2038	$307,611.00
2039	$307,893.40
2040	$307,973.65
2041	$$307,820.65
2042	$307,465.50
2043	$307,877.10
2044	$308,039.90
2045	$307,953.90
2046	$307,619.10
2047	$307,035.50
2048	$308,157.55
2049	$308,044.15
Total	**$7,541,825.27**

Additionally, the Applicant will be permitted to elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Applicant.

An estimated debt service/amortization schedule of this proposed loan can be found in Exhibit B of this report. Assuming the Applicant makes draws on the loan in line with the amortization schedule, the Bank could expect to receive $2,289,825.27 in interest payments over the life of this proposed loan.

3. ***Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance.***

As part of the Applicant's financing application, an annual operating budget was provided as well as audited financial statements for Fiscal Years 2019, 2020, 2021, 2022, and 2023. All of these documents were reviewed by Bank staff to determine what existing obligations might be able to affect the Applicant's ability to repay a loan from the Bank.

As it stands, the Applicant has outstanding debt service obligations of $10,460,987 from 2024 through 2046. Additionally, the Applicant intends to issue bond for an additional project in Washoe Valley, Nevada in the next year which would amount to an additional $17,738,114 in outstanding debt service obligations from 2026 through 2050.

In total the Applicant expects to have combined debt service obligations (inclusive of existing debt, this proposed Loan for the Hidden Valley Project, and the forthcoming Washoe Valley project) of $36,213,616 through 2050.

In working with the Applicant's Financial Advisor, Bank staff was able to able to ascertain the overall coverage ratio that the Applicant will have on all of these outstanding debt obligations through 2059 with regard to expected Consolidated Tax Revenues.

Over the proposed life of this loan, the Applicant would never dip below a 1.1x coverage ratio from now through 2049. A table outlining the Applicant's various debt service obligations and the corresponding coverage ratio from 2024 through 2059 can be found on the next page of this report.

Other than these planned capital projects, the Applicant does not have any additional outstanding financial obligations that could be detrimentally affected by the loan or other financial assistance, or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance from the Bank.

Truckee Meadows Fire Protection District, Nevada
Capital Improvement Bonds, Series 2024
Debt Service Coverage (All Future Bonds)

Fiscal Year	Pledged Revenues 1/	Growth Rate 2/	Existing Debt Service	Proposed Bonds Hidden Valley 3/	Proposed Bonds Washoe Valley 4/	Proposed Bonds Total	Combined Debt Service	Coverage
2024	$1,708,847		$529,636	$0	$0	$0	$529,636	3.226
2025	1,708,847	0.0%	531,632	153,761	0	153,761	685,393	2.493
2026	1,708,847	0.0%	528,197	307,932	709,525	1,017,456	1,545,653	1.106
2027	1,708,847	0.0%	529,531	308,282	709,525	1,017,807	1,547,338	1.104
2028	1,708,847	0.0%	530,435	307,493	709,525	1,017,017	1,547,453	1.104
2029	1,708,847		530,908	308,564	709,525	1,018,088	1,548,996	1.103
2030	1,708,847		530,951	307,463	709,525	1,016,988	1,547,939	1.104
2031	1,708,847		530,563	308,223	709,525	1,017,747	1,548,311	1.104
2032	1,708,847		529,745	307,811	709,525	1,017,336	1,547,081	1.105
2033	1,708,847		529,996	308,229	709,525	1,017,754	1,547,749	1.104
2034	1,708,847		529,101	307,460	709,525	1,016,984	1,546,085	1.105
2035	1,708,847		528,075	307,535	709,525	1,017,060	1,545,135	1.106
2036	1,708,847		370,919	307,424	709,525	1,016,949	1,387,868	1.231
2037	1,708,847		375,019	308,126	709,525	1,017,651	1,392,670	1.227
2038	1,708,847		373,919	307,611	709,525	1,017,136	1,391,054	1.228
2039	1,708,847		372,719	307,893	709,525	1,017,418	1,390,137	1.229
2040	1,708,847		371,419	307,974	709,525	1,017,498	1,388,917	1.230
2041	1,708,847		375,019	307,821	709,525	1,017,345	1,392,364	1.227
2042	1,708,847		373,419	307,466	709,525	1,016,990	1,390,409	1.229
2043	1,708,847		371,300	307,877	709,525	1,017,402	1,388,702	1.231
2044	1,708,847		374,075	308,040	709,525	1,017,564	1,391,639	1.228
2045	1,708,847		371,200	307,954	709,525	1,017,478	1,388,678	1.231
2046	1,708,847		373,213	307,619	709,525	1,017,144	1,390,356	1.229
2047	1,708,847		0	307,036	709,525	1,016,560	1,016,560	1.681
2048	1,708,847		0	308,188	709,525	1,017,712	1,017,712	1.679
2049	1,708,847		0	308,044	709,525	1,017,569	1,017,569	1.679
2050	1,708,847		0	0	709,525	709,525	709,525	2.408
2051	1,708,847		0	0	0	0	0	n/a
2052	1,708,847		0	0	0	0	0	n/a
2053	1,708,847		0	0	0	0	0	n/a
2054	1,708,847		0	0	0	0	0	n/a
2055	1,708,847		0	0	0	0	0	n/a
2056	1,708,847		0	0	0	0	0	n/a
2057	1,708,847		0	0	0	0	0	n/a
2058	1,708,847		0	0	0	0	0	n/a
2059	1,708,847		0	0	0	0	0	n/a
			$10,460,987	$7,541,825	$17,738,114	$25,279,940	$35,740,927	

1/ For fiscal year 2024, based on 15% of unaudited fiscal year 2023-24 consolidated taxes.
2/ n/a.
3/ Interest rate estimated at 3.11%.
4/ Interest rate estimated at 5.00%.

4. ***Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant.***

Bank staff has reviewed the last five years of the Applicant's audited financial statements, which cover Fiscal Years 2019, 2020, 2021, 2022, and 2023. Staff would note that the Applicant adheres to a fiscal year spanning from July 1st – June 30th.

All of these independent financial audits were conducted by Eide Bailly LLP CPA and Business Advisers, which is a certified public accounting firm in Reno and Las Vegas. Bank staff has also confirmed the accuracy and validity of these audited financial statements provided by the Applicant for Fiscal Years 2019-2023.

Based on the review of these audited financial statements, the Applicant has demonstrated a positive net financial position in each fiscal year since 2019. In each audited financial statement reviewed by staff, the Applicant's total assets have exceeded liabilities for each fiscal year.

Based on these factors contained within the Applicant's audited financial statements for Fiscal Years 2019-2023, Bank staff feels comfortable that the Applicant is in a stable financial condition to repay this proposed loan from the Bank.

5. ***Conduct a financial analysis of the applicant's general credit, including, without limitation:***

a. ***An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;***

Based on the analysis discussed in the previous section, Bank staff feels comfortable with the audited financial statements that were provided by Applicant covering Fiscal Years 2019-2023.

b. ***A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;***

Staff has conducted a review of the official statements published by the Applicant in conjunction with its existing bond issuances.

Additionally, staff has worked with the financial advisor of the Applicant and bond counsel retained by the Applicant and by the State Treasury to ensure the Applicant will have the ability to repay this proposed loan using 15% of its pledged consolidated tax revenues.

c. ***Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;***

Since the Applicant submitted its financing application on May 31, 2024, Bank staff has conducted numerous discussions with the Applicant, the applicant's financial advisor, and the Applicant's counsel to assist in evaluating the Applicant's financial condition to undertake this proposed loan.

d. A review of reports of bond rating agencies, where applicable;

As part of the financial review for this proposed loan staff also looked at the most recent reports of bond rating agencies for the Applicant for its issuances. In 2021, S&P Global assigned the following ratings to the Applicant:

- Insurance Rating: S&P "AA"
- Underlying Rating: S&P: "AA-"

Staff utilized these ratings to assign a 3.11% subsidized interest rate on this proposed loan to the Applicant according to the Bank's established Interest Rate Setting Methodology.

e. For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity.

The Applicant is limited by state law as to the amount of general obligation debt it can have outstanding. This limit is equal to 5 percent of the Applicant's total assessed valuation.

As of June 30, 2024, the Applicant had $7,976,000 of general obligation revenue supported debt and $2,737,000 of medium-term general obligation debt outstanding. Based on the fiscal year 2024 assessed value, the Applicant's available general obligation debt limit is approximately $314,780,553.

General Obligation Debt Limit
Based on Fiscal Year 2024 Assessed Value

Total Assessed Value	$6,509,871,064
General Obligation Debt Limit (5%)	$325,493,553
Outstanding General Obligation Debt	(10,713,000)
Available General Obligation Debt Limit	$314,780,553

SOURCE: The District; compiled by JNA Consulting Group

f. An analysis of the existing indebtedness of the applicant, both secured and unsecured; and

In its financing application that was submitted to the Bank, the Applicant provided its audited financial statements for Fiscal Years 2019 - 2023 and a copy of its operating budget.

As of November 13, 2024, the Applicant does not have any outstanding material financial obligations that Bank staff feels would negatively impact the Applicant's ability to undertake this loan.

District has $7,976,000 of general obligation revenue supported debt and $2,737,000 of medium-term general obligation debt outstanding.

g. An analysis of cash flow projections.

As was stated previously, the Applicant has pledged 15% of its annual consolidated tax revenues to support debt service on this proposed loan. An estimated debt service/amortization schedule for the proposed loan for this Project can be found in Exhibit B of this report.

Being that this Project is a public fire station there are no relevant cash flows into the Project outside of the consolidated taxes received by the Applicant which will be put towards loan payments.

6. Examine population trends.

Staff has determined that this section is not applicable to this particular Project and Applicant.

7. Examine assessed value trends.

Staff has determined that this section is not applicable to this particular Project and Applicant.

8. Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions.

Pursuant to NRS 226.748, a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

As expressed in the financing application submitted to the Bank, the Applicant is considered a governmental unit for protecting and serving community and district purposes. Being that the Applicant is indeed a governmental organization within the State of Nevada, Staff has determined that the Applicant meets the standard for a qualified borrower under as defined under NRS 226.748.

9. Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank.

Based on the financing application that was submitted to the Bank, discussions that Bank staff had with the Applicant during the application review process, and through recent negotiations on the proposed loan agreement outlined in Exhibit D, Bank staff feels that the Applicant

thoroughly understands the terms and conditions of the proposed loan for the Project, along with all reporting requirements that will be imposed by the Bank.

10. Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.

Based on the various sources of funding that are being leveraged to support this Project, the Applicant is coming to the Bank for $5,252,000 in financing to complete the Project. Based on the Applicant's overall financial position, coupled with the discussions that have been undertaken during this review process, Staff has determined that the management of the Applicant is ready to assume responsibility for the timely repayment of the Bank's loan over the 25-year period.

State Infrastructure Bank General Account Requirements: Pursuant to LCB File No. R017-22, the Board of Directors is authorized to approve a loan or other financial assistance from the Bank's General Account if:

1. The loan or other financial assistance will be used solely to finance all or part of the eligible costs of an eligible project;

2. The eligible project is not eligible to receive a loan or other financial assistance from the Bank's Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account, Federal Infrastructure Matching Account; and

3. The developer selected for the eligible project demonstrates a long-term commitment to hiring local residents and using apprentices in apprenticeship programs registered with the State Apprenticeship Council.

4. Upon reviewing the financing application that was submitted to the Bank, staff has determined that the entire $5,252,000 proposed loan from the Bank will be used for the full construction of the building associated with this Project.

For this proposed loan, the Applicant intends on using the entire $5,252,000 to finance the remaining construction costs for this Project. Therefore, staff is comfortable that all Bank funds will be used solely to finance eligible costs of the Project.

Additionally, since this Project is a fire station that can be classified as "other infrastructure related to economic development" pursuant to NRS 226.742, staff has determined that this Project is not eligible to receive a loan or other financial assistance from the Bank's Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account, or the Federal Infrastructure Matching Account. Therefore, it is only eligible to receive funding through the Bank's General Account.

Finally, since this Project will be considered a Public Works Project, the Applicant has also committed to selecting a developer that demonstrates a long-term commitment to hiring local

residents and using apprentices in apprenticeship programs registered with the State Apprenticeship Council.

Based on this analysis, staff feels that this Project meets the requirements receiving a loan from the Bank's General Account.

Community Benefits and Job Creation: If the Board of Directors chooses to approve this application, the Applicant expects that there will be a number of community and economic benefits brought forth through development of the project.

As stated in the financing application, the Applicant estimates that there will be construction jobs created through this Project.

Using the Economic Policy Institute's employment multipliers per $1,000,000 of construction spend, staff estimates that this Project will result in the creation of the following jobs:

- 29 direct jobs
- 57 indirect and induced jobs
- 86 total jobs

Local Hiring, Apprenticeship Utilization, and Prevailing Wages: Qualified Borrowers who receive a loan or other financial assistance from the Bank are required pursuant to LCB File No. R017-22 to ensure that for each contractor and subcontractor who performs construction work on a qualified project:

- At least 50% of the total project work hours within each construction trade are performed by Nevada residents, with at least 15% of these work hours performed by disadvantaged workers; and
- At least 15% of the total project work hours within each construction trade must be performed by apprentices, with at least 5% of these work hours performed by first-year apprentices.

In the financing application submitted to the Bank, and through subsequent loan negotiations, the Applicant has committed to adhering to the Bank's local hire and apprenticeship requirements for this Project.

Additionally, pursuant to NRS 226.826, projects financed by the Bank are subject to the payment of State prevailing wages, along with other provisions set forth in NRS 338.013 - 338.090. In the financing applicant submitted to the Bank, the Applicant stated that this Project will include the payment of prevailing wages.

If the Board of Directors to chooses to approve this application for a loan from the Bank, all construction work for this Project will be subject to these provisions, and Bank staff will work with the Applicant to provide the Board of Directors with regular reporting on compliance with these provisions.

Environmental Standards: All qualified projects that receive loans or other financial assistance from the Bank are required to align with the standards and goals set forth in Nevada's 2020 Climate Strategy as well as the State's goals from the reduction of greenhouse gas emissions set forth in NRS 445B.380 and NRS 704.7820.

In the financing application submitted to the Bank, and through subsequent loan negotiations, the Applicant has committed to adhering to these environmental standards throughout the construction of this Project.

Disadvantaged Community Goals: As set forth in Regulation LCB File No. R017-22, the Bank has an established goal of having at least 40 percent of the principal amount of its loans and other financial assistance going to support qualified projects that are located:

- In qualified census tracts as designated by the U.S. Secretary of Housing and Urban Development;
- In census tracts which have a high level of social vulnerability according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention;
- In communities which are determined by the Board of Directors to have a relatively large percentage of the population having limited English proficiency;
- On tribal lands or in communities where tribal members commonly reside; or
- In areas that have been subject to historical instances of redlining, segregation, or other discriminatory practices.

Bank staff has analyzed the location of this Project to understand whether or not it would meet the Bank's 40% goal of locating all projects in disadvantaged communities. In performing this analysis, staff has utilized data from the U.S. Department of Housing and Urban Development, the Centers for Disease Control and Prevention, the U.S. Census Bureau, and the U.S. Department of Agriculture.

Since the national average estimate for limited English proficiency has been determined by the U.S. Census Bureau to be 8.3 percent, Bank staff has determined that census tracts with over 20% of the population limited English proficiency would meet the Bank's standard for its disadvantaged community goal.

How this Project compares to the Bank's metrics for locating projects in disadvantaged communities is expressed below:

- **Project Address:** 3255 West Hidden Valley Drive
- **County:** Washoe
- **Census Tract:** 32031002104
- **Qualified Census Tract:** No
- **Social Vulnerability Score:** 0.4345 (low to medium social vulnerability)
- **Limited English Proficiency (>20%):** No
- **Tribal Lands:** No

Since this Project is not located one of the qualifying geographic areas for a disadvantaged community, Bank staff has deemed that this Project would not contribute to the Bank's 40% goal

of locating projects in disadvantaged communities. However, all projects to date considered by the Board of Directors have been located within a disadvantaged community, and this Project would be the first project outside of a disadvantaged community.

Financing Agreement: Bank staff has worked with the Applicant, the Nevada Attorney General's Office, the financial advisor retained by the Applicant, and legal counsel retained by the Applicant to draft a financing agreement between the Nevada State Infrastructure Bank and the Applicant for this project. This financing agreement is included in Exhibit D for consideration by the Board of Directors.

Staff recommendation: Based on the foregoing analysis, staff recommends that the Board of Directors approve a loan of $5,252,000 from the Bank's General Account to the Truckee Meadows Fire District for the Hidden Valley Firehouse Apparatus Bay Project in accordance with the proposed loan terms included in Exhibit A.

Exhibit A
Truckee Meadows Fire Protection District's Hidden Valley Firehouse Project
Proposed Loan Terms:

Lender/ Bank:	Nevada State Infrastructure Bank
Borrower:	Truckee Meadows Fire Protection District
Loan Amount:	Maximum $5,252,000.00
Loan Purpose:	Replace the existing apparatus bay with a larger bay that will accommodate modern fire engines. The building will also add offices, a public entry, and support spaces to store and repair ancillary firefighting equipment.
Loan Closing	25 Years
Maturity Date:	2049
Security:	Borrower has approved a pledge from consolidated tax revenues over 25 years to securitize this loan.
Financing Rate:	Fixed rate of 3.11% per annum
Disbursement:	One $5,252,000.000 disbursement upon loan closing, subject to the Lender's receipt of the $52,520.00 loan origination fee.
Additional Sources of Funding:	Borrower has already provided $1,190,162 in capital to construct the first phase of this project.
Terms of Repayment:	Borrower shall make semi-annual payments consisting of principal and accrued interest not to exceed $309,000 each year. Payments will be due on June 1st and December 1st of each year, commencing June 1st, 2025, until the maturity of the loan on June 1st, 2049.
Bank Loan Origination Fee:	Borrower will pay 1% of the total loan amount, equaling $52,520 as a loan origination fee. This amount will be due within 60 days of loan closing.
Local Hire, Apprenticeship Standards, Prevailing Wage, and Project Labor Agreements	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.
Reporting:	Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender.

Exhibit B
Estimated Debt Service/Amortization Schedule

Preliminary, subject to change

Truckee Meadows Fire Protection District, Nevada
Capital Improvement Bonds, Series 2024
Debt Service Schedule

Date	Principal	Rate	Interest	Semi-Annual Debt Service	Annual Debt Service
12/03/2024		3.110%			
06/01/2025	$73,000		$80,761.17	$153,761.17	$153,761.17
12/01/2025	73,000		80,533.45	153,533.45	
06/01/2026	75,000		79,398.30	154,398.30	307,931.75
12/01/2026	76,000		78,232.05	154,232.05	
06/01/2027	77,000		77,050.25	154,050.25	308,282.30
12/01/2027	78,000		75,852.90	153,852.90	
06/01/2028	79,000		74,640.00	153,640.00	307,492.90
12/01/2028	81,000		73,411.55	154,411.55	
06/01/2029	82,000		72,152.00	154,152.00	308,563.55
12/01/2029	83,000		70,876.90	153,876.90	
06/01/2030	84,000		69,586.25	153,586.25	307,463.15
12/01/2030	86,000		68,280.05	154,280.05	
06/01/2031	87,000		66,942.75	153,942.75	308,222.80
12/01/2031	88,000		65,589.90	153,589.90	
06/01/2032	90,000		64,221.50	154,221.50	307,811.40
12/01/2032	91,000		62,822.00	153,822.00	
06/01/2033	93,000		61,406.95	154,406.95	308,228.95
12/01/2033	94,000		59,960.80	153,960.80	
06/01/2034	95,000		58,499.10	153,499.10	307,459.90
12/01/2034	97,000		57,021.85	154,021.85	
06/01/2035	98,000		55,513.50	153,513.50	307,535.35
12/01/2035	100,000		53,989.60	153,989.60	
06/01/2036	101,000		52,434.60	153,434.60	307,424.20
12/01/2036	103,000		50,864.05	153,864.05	
06/01/2037	105,000		49,262.40	154,262.40	308,126.45
12/01/2037	106,000		47,629.65	153,629.65	
06/01/2038	108,000		45,981.35	153,981.35	307,611.00
12/01/2038	110,000		44,301.95	154,301.95	
06/01/2039	111,000		42,591.45	153,591.45	307,893.40
12/01/2039	113,000		40,865.40	153,865.40	
06/01/2040	115,000		39,108.25	154,108.25	307,973.65
12/01/2040	117,000		37,320.00	154,320.00	
06/01/2041	118,000		35,500.65	153,500.65	307,820.65
12/01/2041	120,000		33,665.75	153,665.75	
06/01/2042	122,000		31,799.75	153,799.75	307,465.50
12/01/2042	124,000		29,902.65	153,902.65	
06/01/2043	126,000		27,974.45	153,974.45	307,877.10
12/01/2043	128,000		26,015.15	154,015.15	
06/01/2044	130,000		24,024.75	154,024.75	308,039.90
12/01/2044	132,000		22,003.25	154,003.25	
06/01/2045	134,000		19,950.65	153,950.65	307,953.90
12/01/2045	136,000		17,866.95	153,866.95	
06/01/2046	138,000		15,752.15	153,752.15	307,619.10
12/01/2046	140,000		13,606.25	153,606.25	
06/01/2047	142,000		11,429.25	153,429.25	307,035.50
12/01/2047	145,000		9,221.15	154,221.15	
06/01/2048	147,000		6,966.40	153,966.40	308,187.55
12/01/2048	149,000		4,680.55	153,680.55	
06/01/2049	152,000		2,363.60	154,363.60	308,044.15
	$5,252,000		$2,289,825.27	$7,541,825.27	$7,541,825.27

Exhibit C
Bond Resolution

Summary - a resolution authorizing the issuance of the District's Capital Improvement Revenue Bonds, Series 2024.

RESOLUTION NO. TM09-2024

A RESOLUTION AUTHORIZING THE ISSUANCE OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024, FOR FIRE STATION AND ADMINISTRATION PROJECTS; AND PROVIDING THE FORM, TERMS AND CONDITIONS OF THE BOND AND OTHER DETAILS IN CONNECTION THEREWITH.

WHEREAS, the Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively) is a political subdivision of the State duly organized and operating as a fire district under the provisions of Nevada Revised Statutes ("NRS") 474.460 through 474.540 (the "Fire Protection Act" or the "Project Act"); and

WHEREAS, the Board of Fire Commissioners of the District (the "Board") has determined and does hereby declare pursuant to Nevada Revised Statutes ("NRS") 474.460 through 474.540, inclusive (the "Project Act"), and pursuant to chapter 350 of NRS and all laws amendatory thereof and NRS 360.600 to 360.740, inclusive (the "Consolidated Tax Act"), the District is authorized and empowered to use certain proceeds of taxes distributed to and imposed within the District pursuant to the Consolidated Tax Act (the "Consolidated Tax") to pledge to bonds in accordance with the provisions of NRS 350.500 through 350.720, inclusive, cited in NRS 350.500 thereof by the short title "Local Government Securities Law" (the "Bond Act") to finance the cost of acquiring properties for stations and administration authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project") and to evidence such borrowing by the issuance of bonds in accordance with the provisions of the Bond Act; and

WHEREAS, the District has previously issued its:

a. Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged

Revenues), Series 2020 (the "2020 Bond"), which are secured in whole or in part by the revenues derived from 15% of the proceeds of the Consolidated Tax and distributed to the District (the "Pledged Revenues"); and

b. Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2021 (the "2021 Bonds"); and

WHEREAS, other than the 2020 Bond and the 2021 Bonds, the District has never pledged nor in any way hypothecated the Pledged Revenues to the payment of any bonds or for any other purpose; and

WHEREAS, the District has determined and hereby determines that it is necessary and in the best interests of the District and its citizens that the Project be acquired, constructed and equipped; and

WHEREAS, the District hereby provides for the private sale of the Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024 (the "Bonds", the "Bond" or the "Municipal Security") to be issued as a single bond in the maximum principal amount of $5,252,000 to finance the Project with a lien on the Pledged Revenues prior and superior to the lien thereon of the 2020 Bond and the 2021 Bonds and any additional subordinate securities; and

WHEREAS, the District requested the Nevada State Infrastructure Bank (the "Nevada State Infrastructure Bank") under NRS 445A.060 to 445A.160, inclusive (the "State Project Act"), to make loans to the District by purchasing the Municipal Security in the maximum principal amount of $5,252,000; and

WHEREAS, the District has made an application for the financing of the Project (the "Financing Application"), through a loan made under and pursuant to NRS Chapter 408, and the Nevada State Infrastructure Bank has determined that the Project meets all requirements for a loan and has agreed to make a loan (the "Loan") to the District for the financing of the Project as set forth in the Financing Agreement between the Nevada State Infrastructure Bank and the District (the "Financing Agreement"); and

WHEREAS, NRS 350.105 to 350.195, inclusive, and NRS Chapter 408 permit the Municipal Security to be sold at private sale to the Nevada State Infrastructure Bank; and

WHEREAS, after private negotiation pursuant to the Bond Act and NRS Chapter 408, the District's Chief Fiscal Officer, as the District's chief financial officer (the "Chief Fiscal Officer"), or in such officer's absence, the District's Fire Chief, as the District's chief administrative officer (the "Fire Chief"), is hereby authorized to receive bids and sell the Bond to the Nevada State Infrastructure Bank (the "Purchaser") and the Chief Fiscal Officer or the Fire Chief is hereby authorized to accept a binding bid for the Bonds, the Bonds to bear interest at the rate per annum provided in the Financing Agreement, such rate not to exceed 3 percent over the "Index of Revenue Bonds" most recently published in The Bond Buyer prior to the time a negotiated offer is accepted for the Bond, at a price equal to the principal amount thereof, all as specified by the Chief Fiscal Officer or the Fire Chief in the Financing Agreement; and

WHEREAS, the Board has found and determined and hereby declares:

A. This Resolution pertains to the sale, issuance, and payment of the Bonds.

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA:

ARTICLE I.

SHORT TITLE, DEFINITIONS, INTERPRETATION,
RATIFICATION, TRANSMITTAL, AND EFFECTIVE DATE

Section 101 Short Title. This Resolution shall be known as and may be designated by the short title "2024 Bond Resolution" (this "Resolution").

Section 102 Meanings and Construction.

A. Definitions. The terms in this Section defined for all purposes of this Resolution and of any instrument amendatory hereof or supplemental hereto, and of any other instrument or any other document relating hereto, except where the context by clear implication otherwise requires, shall have the meanings herein specified:

"Acquisition Account" means the "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Project Construction and Other Acquisition Account" created in Section 401 herein.

"annual principal and interest requirements" means the sum of the principal of and interest on the Outstanding Bonds and any other Outstanding designated securities payable from the Pledged Revenues having a lien thereon on a parity with the lien thereon of the Bonds, to be paid during any Bond Year, but excluding any reserve requirements to secure such payments unless otherwise expressly provided and excluding any amount payable from capitalized interest. In calculating this amount, the principal amount of bonds required to be redeemed prior to maturity pursuant to a mandatory redemption schedule contained in the Resolution or other instrument authorizing the issuance of such bonds (e.g., the schedule, if any, set forth in the Certificate of the District) shall be treated as maturing in the Bond Year in which such bonds are so required to be redeemed, rather than in the Bond Year in which the stated maturity of such bonds occurs.

"Board" means the Board of Fire Commissioners of the District, in the State of Nevada, including any successor of the District.

"Bond Act" means NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law.

"Bond Fund" means the special accounts designated as the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," created herein, and required to be accumulated and maintained in Section 504 hereof which shall be held separate and apart from the Income Fund.

"Bond Requirements" means the principal of, any prior redemption or prepayment premiums due in connection with, and the interest on the Bonds and the 2020 Bond and any additional bonds or other additional securities payable from the Pledged Revenues and hereafter issued, or such part of such securities or such other securities as may be designated, as such principal, premiums and interest become due at maturity or on a Redemption Date designated in a mandatory redemption schedule, in a notice of prior redemption, or otherwise.

"Bonds" means the securities issued hereunder and designated as the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024."

"Bond Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year.

"Budget Act" means NRS 354.470 to 354.626, inclusive, and all laws amendatory thereof, designated in NRS 354.470 as the Local Government Budget and Finance Act.

"Chair" means the de jure or de facto Chair of the Board of the District and designated as such by the District, or successor in functions, if any.

"Chief Fiscal Officer" means the Chief Fiscal Officer of the District or any other officer designated by the District as the de jure or de facto chief financial officer of the District for purposes of NRS 350.165.

"District Clerk" means the de jure or de facto Clerk of the District and designated as such by the District, or successor in functions, if any.

"combined maximum annual principal and interest requirements" means the greatest of the annual principal and interest requirements to be paid during any Bond Year for the period beginning with the Bond Year in which such computation is made and ending with the Bond Year in which any bond last becomes due at maturity or on a Redemption Date on which any bond

thereafter maturing is called for prior redemption. If any outstanding bonds are subject to variable interest rates, for the purpose of such computation, such interest rates shall be determined by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer. Any such computation shall be adjusted as provided in Section 703C hereof, and shall be made by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer if expressly so required.

"Comparable Bond Year" means, in connection with any Fiscal Year, the Bond Year which ends in the Fiscal Year.

"Consolidated Tax Act" means, collectively, NRS 360.600 to 360.740, inclusive, as amended from time to time.

"Cost of the Project" means all or any part designated by the District of the cost of the Project, which cost, at the option of the District, except as limited by law, may include all or any part of the incidental costs relating to the Project, including, without limitation:

a. Preliminary expenses advanced by the District from funds available for use therefor or from any other source, or advanced with the approval of the District from funds available therefor or from any other source by the State, the Federal Government, or by any other Person with the approval of the District (or any combination thereof);

b. The costs in the making of surveys, audits, preliminary plans, other plans, specifications, estimates of costs, and other preliminaries;

c. The costs of premiums on builders' risk insurance and performance bonds, or a reasonably allocable share thereof;

d. The costs of appraising, printing, estimates, advice, services of engineers, architects, accountants, financial consultants, attorneys at law, clerical help, or other agents or employees;

e. The costs of making, publishing, posting, mailing and otherwise giving any notice in connection with the Project, the filing or recordation of instruments, the taking of options, the issuance of the Bonds and any other securities relating to the Project, and bank fees and expenses;

f. The costs of contingencies;

g. The costs of the capitalization with the proceeds of the Bonds of any interest on the bonds or other securities for any period not exceeding the period estimated by the District to effect the Project plus one year, of any discount on the bonds or other securities, and of any reserves for the payment of the principal of and interest on the Bonds or other securities, of any replacement expenses, and of any other cost of the issuance of the Bonds or other securities relating to the Project;

h. The costs of amending any Resolution, resolution or other instrument authorizing the issuance of or otherwise relating to the Outstanding Bonds or other securities relating to the Project;

i. The costs of funding any medium-term obligations, emergency loans, construction loans and other temporary loans not exceeding 10 years relating to the Project and of the incidental expenses incurred in connection with such loans;

j. The costs of any properties, rights, easements or other interests in properties, or any licenses, privileges, agreements and franchises;

k. The costs of demolishing, removing or relocating any buildings, structures or other facilities on land acquired for the Project, and of acquiring lands to which such buildings, structures or other facilities may be moved or relocated; and

l. All other expenses necessary or desirable and relating to the Project, as estimated or otherwise ascertained by the District. The Board hereby determines that the costs of issuance of the Bonds are necessary or desirable and related to the Project.

"District Treasurer" or "Treasurer" means the de jure or de facto District treasurer of the District and designated as such by the District.

"Events of Default" means the events stated in Section 1003 hereof.

"Federal Government" means the United States, or any agency, instrumentality or corporation thereof.

"Federal Securities" means bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of, or the principal and interest of which securities are unconditionally guaranteed by, the United States.

"Fire Chief" means the Fire Chief of the District or any other officer designated by the District as the de jure or de facto chief administrative officer of the District for purposes of NRS 350.165.

"Fiscal Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year; but if the Nevada legislature changes the statutory fiscal year relating to the District, the Fiscal Year shall conform to such modified statutory fiscal year from the time of each such modification, if any.

"hereby," "herein," "hereinabove," "hereinafter," "hereinbefore," "hereof," and any similar term refer to this Resolution and not solely to the particular portion thereof in which the word is used; "heretofore" means before the adoption of this Resolution; and "hereafter" means after the adoption of this Resolution.

"Income Fund" means the special account designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" previously created and continued herein, which shall be held separate and apart from the Bond Fund.

"Independent Accountant" means any certified public accountant, or any firm of certified public accountants, duly licensed to practice and practicing as such under the laws of the State, as from time to time appointed and compensated by the District:

a. Who or which is, in fact, independent and not under the domination of the District;

b. Who or which does not have any substantial interest, direct or indirect, with the District, and

c. Who or which is not connected with the District as an officer or employee thereof, but who may be regularly retained to make annual or similar audits of any books or records of the District.

"Interest Account" means the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," created in Section 501 hereof.

"NRS" means Nevada Revised Statutes.

"newspaper" means a newspaper printed in the English language, published at least once each calendar week.

"Outstanding" when used with reference to the Bonds or any other designated securities and as of any particular date means all the Bonds or any such other securities payable from the Pledged Revenues, as the case may be, in any manner theretofore and thereupon being executed and delivered:

a. Except any Bond or other security canceled by the District, by the Paying Agent or otherwise on the District's behalf, at or before such date;

b. Except any Bond or other security the payment of which is then due or past due and moneys fully sufficient to pay the same are on deposit with the Paying Agent;

c. Except any Bond or other security for the payment or the redemption of which moneys at least equal to the District's Bond Requirements to the date of maturity or to any Redemption Date, shall have heretofore been deposited with a Trust Bank in escrow or in trust for that purpose, as provided in Section 901 hereof; and

d. Except any Bond or other security in lieu of or in substitution for which another bond or other security shall have been executed and delivered pursuant to Sections 306 or 1109 hereof.

"owner" or any similar term, when used in conjunction with any Bonds, or any other designated securities, means the registered owner of any Bonds or other security which is registrable for payment if it shall at the time be registered for payment otherwise than to bearer.

"Parity Securities" means bonds or securities hereafter issued which have a lien on the Pledged Revenues that is on a parity with the lien thereon of the Bonds herein authorized.

"Paying Agent" means the District's Chief Fiscal Officer or any successor which may be appointed from time to time as paying agent for the Bonds.

"Person" means a corporation, firm, other body corporate (including, without limitation, the Federal Government, the State, or any other body corporate and politic other than the District), partnership, association or individual, and also includes an executor, administrator, trustee, receiver or other representative appointed according to law.

"Pledged Revenues" means a 15% portion of all income and revenue derived by the District from the imposition and collection of the Consolidated Tax and distributed to the District and imposed pursuant to the Consolidated Tax Act. The Pledged Revenues means all or a portion of the Pledged Revenues. The designated term indicates sources of revenues and does not necessarily indicate all or any portion or other part of such revenues in the absence of further qualification. "Pledged Revenues" includes income derived from any supplemental Consolidated Tax imposed by the District if the Board is authorized to include and specifically elects to include the additional tax in "Pledged Revenues" for the remaining term of the Bonds.

"Principal Account" means the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," created in Section 501 hereof.

"Project" means the means the acquisition of properties for stations and administration authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor.

"Project Act" means NRS 474.460 through 474.540, inclusive, as amended from time to time.

"Rebate Account" means the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Rebate Account" created in Section 507 hereof.

"Redemption Date" means a date fixed for the redemption prior to their respective maturities of any Bonds or other designated securities payable from any Pledged Revenues in any mandatory redemption schedules, or in any notice of prior redemption or otherwise fixed and designated by the District.

"Redemption Price" means, when used with respect to a Bond or other designated security payable from any Pledged Revenues, the principal amount thereof plus the applicable premium, if any, payable upon the redemption thereof prior to the stated maturity date of such Bond or other security on a Redemption Date in the manner contemplated in accordance with the security's terms.

"Registrar" means the District's Chief Fiscal Officer or any successor which may be appointed from time to time as registrar for the Bonds.

"Regular Record Date" means the 15th day of the calendar month next preceding each interest payment date.

"Special Record Date" means a special date fixed by the Paying Agent to determine the names and addresses of owners of the Bonds for the payment of any defaulted interest on any of the Bonds, as further provided in Section 302 hereof. At least 10 days' notice will be given by the Paying Agent electronically or otherwise to each owner of a Bond as stated on the Registrar's registration list at the close of business on a date fixed by the Paying Agent, stating the date of the Special Record Date and the due date fixed for the payment of such defaulted interest.

"State" means the State of Nevada.

"Subordinate Securities" means bonds or securities which have a lien on the Pledged Revenues that is subordinate and junior to the lien thereon of the Bonds herein authorized, including the 2020 Bond and the 2021 Bonds.

"Tax Code" means the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds.

"Trust Bank" means a state or national bank or trust company which is a member of the Federal Deposit Insurance Corporation and which is located within the United States, which bank is authorized to exercise and is exercising trust powers, and also means any branch of the Federal Reserve Bank.

B. Construction. This Resolution, except where the context by clear implication herein otherwise requires, shall be construed as follows:

(1) Words in the singular number include the plural, and words in the plural include the singular.

(2) Words in the masculine gender include the feminine and the neuter, and when the sense so indicates words of the neuter gender refer to any gender.

(3) The titles and leadlines applied to articles, sections, subsections and paragraphs of this Resolution are inserted only as a matter of convenience and ease in reference and in no way define, limit or describe the scope or intent of any provisions of this Resolution.

(4) Any securities payable from any Pledged Revenues and held by the District shall not be deemed to be Outstanding for the purpose of redemption nor Outstanding for the purpose of consents hereunder or for other purposes provided herein.

Section 103 Successors. Whenever herein the District is named or is referred to, such provision shall be deemed to include any successors of the District, respectively, whether so expressed or not. All of the covenants, stipulations, obligations and agreements by or on behalf of and other provisions for the benefit of the District contained herein shall bind and inure to the benefit of any officer, board, district, commission, authority, agent or instrumentality to whom or to which there shall be transferred by or in accordance with law any right, power or duty of the District or of their respective successors, if any, the possession of which is necessary or appropriate in order to comply with any such covenants, stipulations, obligations, agreements or other provisions hereof.

Section 104 Parties Interested Herein. Except as herein otherwise expressly provided, nothing herein expressed or implied confers upon or gives to any Person (other than the Paying Agent, the insurer of the Bonds, if any, the owners from time to time of the Bonds, and the owners of any other securities payable from Pledged Revenues when reference is expressly made thereto, as well as the District) any right, remedy or claim under or by reason hereof or any covenant, condition or stipulation hereof. All the covenants, stipulations, promises and agreements herein contained by and on behalf of the District shall be for the sole and exclusive benefit of the

District, the Paying Agent, the insurer of the Bonds, if any, any owner of any Bonds and any owner of any such other security in the event of such a reference.

Section 105 Ratification. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the District, the officers of the District, and otherwise by the District directed toward the Project and toward the sale of the Bonds to the Purchaser for that purpose, hereby is ratified, approved and confirmed.

Section 106 Resolution Irrepealable. After any of the Bonds are issued, this Resolution shall constitute an irrevocable contract between the District and the owner or owners of the Bonds; and this Resolution (subject to the provisions of Section 901 and of Article XI hereof), if any Bonds are in fact issued, shall be and shall remain irrepealable until the Bonds, as to all Bond Requirements, shall be fully paid, canceled and discharged, except as herein otherwise expressly provided.

Section 107 Repealer. All bylaws, orders and other instruments, or parts thereof, inconsistent herewith are hereby repealed to the extent only of the inconsistency. This repealer shall not be construed to revive any bylaw, order or other instrument, or part thereof, heretofore repealed.

Section 108 Severability. If any section, subsection, paragraph, clause or other provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection, paragraph, clause or other provision shall not affect any of the remaining provisions of this Resolution.

Section 109 Effective Date. The Board hereby determines that this Resolution pertains to the sale, issuance and payment of the Bonds and may become effective immediately upon adoption.

ARTICLE II.

DISTRICT'S DETERMINATIONS, AUTHORITY FOR AND AUTHORIZATION OF PROJECT, NECESSITY OF PROJECT AND BONDS, PROJECT COST, AND OBLIGATION OF DISTRICT

Section 201 Authorization for this Resolution. This Resolution is adopted by virtue of the Project Act, Consolidated Tax Act and the Bond Act and pursuant to their provisions; and the District has ascertained and hereby determines that each and every matter and thing as to which provision is made herein is necessary in order to carry out and to effectuate the purposes of the District in accordance with the Project Act, the Consolidated Tax Act and the Bond Act, and as provided in NRS 350.708 all limitations in the Bond Act imposed upon the issuance of bonds or other securities thereunder have been met and the total cost, capacity, type, and plans and specifications of and for the construction, installation and other acquisition of the improvements with respect to the Project, to the extent heretofore prepared, have been and hereby are approved.

Section 202 Life of the Project. The District has determined and does hereby declare:

A. Estimated Life. The estimated life or estimated period of usefulness of the Project to be financed with the proceeds of the Bonds is not less than 20 years; and

B. Bond Term. The Bonds shall mature at times not exceeding such estimated life or estimated period of usefulness.

Section 203 Necessity of Project and Bonds. It is necessary and for the best interests of the District and the inhabitants thereof that the District effect the Project and defray the cost thereof by issuing the Bonds therefor; and it is hereby so determined and declared.

Section 204 Sale of Bond and Execution and Acceptance of Financing Agreement. The sale of the Bond to the Nevada State Infrastructure Bank on the terms provided herein and in accordance with the Financing Agreement, to be executed by the Fire Chief or the Chief Fiscal Officer on behalf of the District, is hereby approved and accepted in substantially the form as is now on file with the Chief Fiscal Officer, with such changes as are approved by the Fire

Chief or the Chief Fiscal Officer, whose execution thereof shall constitute conclusive evidence of the approval of such changes. In accordance with the Project Act, Chapter 350 of NRS and with this Resolution, the Fire Chief or the Chief Fiscal Officer is hereby authorized to execute the Financing Agreement relating to the Loan for the purchase of the Bond as set forth in the preambles hereof.

Section 205 Authorization of Project. The District does hereby determine to proceed with the Project as hereinabove delineated; and the Project is hereby so authorized.

Section 206 Bonds Equally Secured. The covenants and agreements herein set forth to be performed on behalf of the District shall be for the equal benefit, protection and security of the owners of any and all of the Outstanding Bonds, all of which, regardless of the time or times of their issue or maturity, shall be of equal rank without preference, priority or distinction of any of the Bonds over any other thereof, except as otherwise expressly provided in or pursuant to this Resolution.

Section 207 Not General Obligations. The Bonds shall not constitute general obligations of the District and shall be payable from Pledged Revenues or other moneys are available therefor.

Section 208 Security. The payment of the Bond Requirements of the Bonds is secured by an irrevocable pledge of and by a lien (but not necessarily an exclusive lien) on the Pledged Revenues on a parity with the lien upon such Pledged Revenues of any Parity Securities and prior and superior to the lien upon such Pledged Revenues of any Subordinate Securities.

Section 209 No Pledge of Property. The payment of the Bonds is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of the Pledged Revenues, and any other moneys pledged for the payment of the Bonds. No property of the District, subject to such exceptions, shall be liable to be forfeited or taken in payment of the Bonds.

Section 210 No Recourse Against Officers and Agents. No recourse shall be had for the payment of the Bond Requirements of the Bonds or for any claim based thereon or otherwise upon this Resolution authorizing their issuance or any other instrument relating thereto, against any individual member of the District or any officer or other agent of the District, past,

present or future, either directly or indirectly through the District or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of the Bonds and as a part of the consideration of their issuance specially waived and released.

ARTICLE III.

AUTHORIZATION, TERMS, EXECUTION AND ISSUANCE OF BONDS

Section 301 Authorization of Bonds. The "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024," in the aggregate principal amount set forth in the Financing Agreement (not to exceed $5,252,000), are hereby authorized to be issued, pursuant to the Project Act, the Consolidated Tax Act and the Bond Act; and the District pledges irrevocably, but not necessarily exclusively, the Pledged Revenues to the payment of the Bond Requirements of the Bonds, the proceeds of the Bonds to be used solely to defray wholly or in part the cost of the Project.

Section 302 Bond Details. The Bonds shall be issued payable in fully registered form, i.e., registered as to both principal and interest and shall be dated as of the date of delivery of the Bonds. The Bonds shall be issued in any denomination. The Bonds may be issued as a single bond. The Bonds shall bear interest from their date until their maturity date at the rates set forth in the Financing Agreement, payable on June 1 and December 1 of each year commencing on the date set forth in the Financing Agreement; provided that those Bonds which are reissued upon transfer, exchange or other replacement shall bear interest at the rates set forth in the Financing Agreement from the most recent interest payment date to which interest has been paid or duly provided for, or if no interest has been paid, from the date of the Bonds. The Bonds shall mature on the designated dates and amounts of principal as designated in the Financing Agreement. The principal of any Bond shall be payable to the owner thereof as shown on the registration records kept by the registrar for the Bond designated in the Financing Agreement (the "Registrar"), upon maturity and upon presentation and surrender at the office of the Chief Fiscal Officer (the "Paying Agent"). If any Bonds shall not be paid upon such presentation and surrender at or after maturity, it shall draw interest at the interest rate specified in the Financing Agreement until the principal thereof is paid in full. Notwithstanding anything herein to the contrary, no presentation or surrender of the Bonds shall be required for any payments on the Bond prior to maturity or prior payment in full thereof.

The principal of and redemption premium, if any, on any Bond, shall be payable to the registered owner thereof as shown on the registration records kept by the Registrar, upon maturity or prior redemption thereof and upon presentation and surrender at the Paying Agent or at such other office as designated by the Paying Agent. If any Bond shall not be paid upon such presentation and surrender at or after maturity, it shall continue to draw interest at the interest rate borne by the Bond until the principal thereof is paid in full. Payment of interest on any Bond shall be made to the registered owner thereof electronically or by check or draft sent by the Paying Agent, on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), to the registered owner thereof at such owner's address as shown on the registration records kept by the Registrar at the close of business on the Regular Record Date for such interest payment date; but any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner thereof at the close of business on the Regular Record Date and shall be payable to the person who is the registered owner thereof at the close of business on a Special Record Date for the payment of any such defaulted interest. Such Special Record Date shall be fixed by the Paying Agent whenever money becomes available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the registered owners of the Bonds not less than 10 days prior thereto electronically or otherwise to each such registered owner as shown on the Registrar's registration records on a date selected by the Registrar, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. The Paying Agent may make payments of interest on any Bond by such alternative means as may be mutually agreed upon between the owner of such Bond and the Paying Agent. All such payments shall be made in lawful money of the United States of America.

Section 303 Prior Redemption.

A. Optional Redemption. The Bond will be subject to redemption at the option of the District from any legally available funds on the dates and at the prices set forth in the Financing Agreement. If less than all of the Bond are permitted to be redeemed pursuant to the Financing Agreement, the Bonds or installments to be redeemed shall be selected by the Chief Fiscal Officer

proportionately from each outstanding maturity of the Bonds (including any installment).

Section 304 Redemption Notice. Unless waived by any registered owner of a Bond to be redeemed, notice of prior redemption shall be given by the Registrar electronically at least 20 days but not more than 60 days prior to the Redemption Date to the registered owner of any Bond all or a part of which is called for prior redemption at his or her address as it last appears on the registration records kept by the Registrar. The notice shall identify the Bonds and state that on such date the principal amount thereof, and premium, if any, thereon will become due and payable at the Paying Agent (accrued interest to the Redemption Date being payable electronically or as otherwise provided in this Resolution), and that after such Redemption Date interest will cease to accrue. After such notice and presentation of said Bonds, the Bonds called for redemption will be paid. Actual receipt of notice by any registered owner of Bonds shall not be a condition precedent to redemption of such Bonds. Failure to give such notice to the registered owner of any Bond designated for redemption, or any defect therein, shall not affect the validity of the proceedings for the redemption of any other Bond. A certificate by the Registrar that notice of call and redemption has been given as provided in this Section shall be conclusive as against all parties; and no owner whose Bond is called for redemption or any other owner of any Bond may object thereto or may object to the cessation of interest on the Redemption Date on the ground that he failed actually to receive such notice of redemption.

Notwithstanding the provisions of this section, any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds so called for redemption, and that if such funds are not available, such redemption shall be canceled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was mailed.

Section 305 Negotiability. Subject to Section 307 hereof and to the registration provisions herein provided, the Bonds shall be fully negotiable within the meaning of and for the purposes of the Uniform Commercial Code-Investment Securities, and each owner shall possess

all rights enjoyed by owners of negotiable instruments under the Uniform Commercial Code-Investment Securities.

Section 306 Registration, Transfer and Exchange of Bonds.

A. Registration and Transfer. Records for the registration and transfer of the Bonds shall be kept by the Registrar. Upon the surrender for transfer of any Bond at the Registrar, duly endorsed for transfer or accompanied by an assignment in form satisfactory to the Registrar duly executed by the registered owner or attorney duly authorized in writing, the Registrar shall authenticate and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount and of the same maturity bearing a number or numbers not previously assigned. Bonds may be exchanged at the Registrar for an equal aggregate principal amount of Bonds of the same maturity of other authorized denominations, as provided in Section 302 hereof. The Registrar shall authenticate and deliver a Bond or Bonds which the registered owner making the exchange is entitled to receive, bearing a number or numbers not previously assigned. For every exchange or transfer of Bonds requested by the owner thereof, the District or the Registrar may make a sufficient charge to reimburse it for any tax, fee, or other governmental charge required to be paid with respect to such exchange or transfer, and may charge a sum sufficient to pay the cost of preparing and authenticating each new Bond. No such charge shall be levied in the case of an exchange resulting from an optional or mandatory prior redemption of a Bond.

B. Limitations upon Registration. The Registrar shall not be required to transfer or exchange (i) any Bond subject to redemption during a period beginning at the opening of business 15 days before the day of transmitting electronically or otherwise by the Registrar of a notice of prior redemption of Bonds and ending at the close of business on the day of such transmission, or (ii) any Bond after the transmission of notice calling such Bond or any portion thereof for redemption as herein provided.

C. Effect of Registration. The person in whose name any Bond shall be registered, in the registration records kept by the Registrar, shall be deemed and regarded as the absolute owner thereof for the purpose of making payments thereof (except to the extent otherwise provided in Section 302 hereof with respect to interest payments) and for all other purposes; and payment of or on account of either principal or interest on any Bond shall be made only to or upon the written order of the registered owner thereof or his legal representative, but such registration may be changed upon transfer of such Bond in the manner and subject to the conditions and limitation provided herein. All such payments shall be valid and effectual to discharge the liability upon such Bond to the extent of the sum or sums so paid.

D. Replacement of Bond. If any Bond shall be lost, stolen, destroyed or mutilated, the Registrar shall, upon receipt of such evidence, information or indemnity relating thereto as it, the Registrar or the District, may reasonably require, and upon payment of all expenses in connection therewith, authenticate and deliver a replacement Bond or Bonds of a like aggregate principal amount and of the same maturity, bearing a number or numbers not previously assigned. If such lost, stolen, destroyed or mutilated Bond shall have matured or shall have been called for redemption, the Registrar may direct that such Bond be paid by the Paying Agent in lieu of replacement.

E. Cancellation of Bond upon Payment or Reissuance. Whenever any Bond shall be surrendered to the Paying Agent upon payment thereof, or to the Registrar for transfer, exchange or replacement as provided herein, such Bond shall be promptly canceled by the Paying Agent or Registrar, and counterparts of a certificate of such cancellation shall be furnished by the Paying Agent or Registrar to the Chief Fiscal Officer and the District, upon request.

Section 307 Execution of Bonds. The Bonds shall be executed as follows:

A. Filings with Secretary of State. Pursuant to the Bond Act, and to the act cited as the Uniform Facsimile Signatures of Public Officials Act, cited as

chapter 351 of NRS, and prior to the execution of any Bonds by facsimile signature, the Chair of the Board (the "Chair"), the District Clerk and the District Treasurer shall each file with the Secretary of State of the State of Nevada such officer's manual signature certified by such officer under oath.

B. Manner of Execution. Each Bond shall be approved, signed and executed in the name of and on behalf of the District with the manual, electronic or facsimile of the signature of the Chair of the Board shall be countersigned and executed with the manual, electronic or facsimile of the signatures of the District Treasurer and shall be authenticated with the manual or facsimile impression of the official seal of the District; and shall be signed, executed, and attested with such a manual or facsimile signature of the District Clerk.

C. Authentication. No Bond shall be valid or obligatory for any purpose unless the certificate of authentication thereon, substantially in the form hereinafter provided has been duly manually executed by the Registrar. The Registrar's certificate of authentication shall be deemed to have been duly executed by it if manually or electronically signed by an authorized officer or employee of the Registrar, but it shall not be necessary that the same officer or employee sign the certificate of authentication on all of the Bonds issued hereunder. By authenticating any of the Bonds delivered pursuant to the Resolution, the Registrar shall be deemed to have assented to all of the provisions of this Resolution.

Section 308 Use of Predecessor's Signature. The Bonds bearing the signatures of the officers in office at the time of the signing thereof shall be the valid and binding obligations of the District, notwithstanding that before the delivery thereof and the payment therefor any or all of the persons whose signatures appear thereon shall have ceased to fill their respective offices. Each the Chair of the Board, the District Treasurer and District Clerk, at the time of the execution of the Bonds and of a signature certificate pertaining thereto by the Chair of the Board, the District Treasurer and the District Clerk, respectively, may adopt as and for such officer's own facsimile signature the facsimile signature of such officer's predecessor in office if such facsimile signature appears upon any of the Bonds.

Section 309 Incontestable Recital in Bonds. Pursuant to NRS 350.628, each Bond shall recite that it is issued pursuant to the Project Act, to the Consolidated Tax Act and to the Bond Act, which recital shall be conclusive evidence of the validity of the Bonds and the regularity of their issuance.

Section 310 State Tax Exemption. Pursuant to NRS 350.710, the Bonds, their transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

Section 311 Bond Execution. The Chair of the Board, the District Treasurer, and the District Clerk are hereby authorized and directed to prepare and to execute the Bonds as herein provided.

Section 312 Bond Delivery. After such registration of the Bonds by the Registrar pursuant to Section 306 and after their execution and authentication pursuant to Section 308 and other provisions herein supplemental thereto, the Treasurer shall cause the Bonds to be delivered to the Purchaser thereof, upon payment being made therefor on the terms of the sale of the Bonds.

Section 313 Bond Form. Subject to the provisions of this Resolution, the Bond shall be issued as a single bond in substantially the following form with such omissions, insertions, endorsements, and variations as to any recitals of fact or other provisions as may be required by the circumstances, be required or permitted by this Resolution, or be consistent with this Resolution and necessary or appropriate to conform to the rules and requirements of any governmental authority or any usage or requirement of law with respect thereto:

(Form of Bond)

TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
CAPITAL IMPROVEMENT REVENUE BOND
SERIES 2024

NO._____ $_____

Interest Rate	Maturity Date	Dated As Of
_____% per annum	_____ 1, ___	_____, 2024

REGISTERED OWNER:

PRINCIPAL AMOUNT: DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State", respectively), for value received hereby acknowledges itself to be indebted and promises to pay to the Registered Owner specified above the Principal Amount specified above, in installments of principal as set forth in Exhibit A hereto on June 1 and December 1 of each year commencing on _____, 2025 until the Maturity Date specified above (unless called for earlier redemption), and to pay interest thereon on June 1 and December 1 of each year commencing on June 1, 2025, at the Interest Rate per annum specified above, until the principal sum is paid or payment has been provided therefor. This Bond will bear interest from the most recent interest payment date to which interest has been paid or provided for, or, if no interest has been paid, from the date of this Bond. The principal of and redemption premium, if any, on this Bond are payable to the Registered Owner hereof upon presentation and surrender hereof at the office of the Chief Fiscal Officer of the District, as paying agent for the Bonds (the "Paying Agent"), which is also now acting as the District's registrar for the Bonds (the "Registrar") or at such other office as designated by the Paying Agent. Interest on this Bond will be paid on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), by check or draft mailed to the person in whose name this Bond is registered (the "Registered Owner") in the registration records of the District maintained by the Registrar and at the address appearing thereon at the close of business on the 15th day of the calendar month next preceding such interest payment date (the "Regular Record Date"). Any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner hereof at the close of business on a Special Record Date for the payment of any defaulted interest. Such Special Record Date shall be fixed by the Paying Agent for the Bonds whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the Registered Owners of the Bonds of the series of which this is one (the "Bonds") not less than ten days prior thereto. All payments of the principal of, interest on and redemption premiums due in connection with this Bond (the "Bond Requirements") shall be made in lawful money of the United States of America without deduction for the services of the Paying Agent.

The Bonds are issuable solely as fully registered Bonds in denominations of $1,000 each or any integral multiple thereof. The Bonds are exchangeable for fully registered Bonds of the same maturity in equal aggregate principal amounts and in authorized denominations at the aforesaid office of the Paying Agent and Registrar but only in the manner, subject to the limitations, and on payment of the charges provided in the District's Resolution designated by the short title "2024 Bond Resolution," adopted and approved on November 12, 2024 authorizing the issuance of the Bonds (the "Resolution").

The Registrar will not be required to transfer or exchange (i) any Bond subject to redemption during a period beginning at the opening of business 15 days before the day of the mailing by the Registrar of a notice of prior redemption of Bonds and ending at the close of business on the day of such mailing, or (ii) any Bond after the mailing of notice calling such Bond or any portion thereof for prior redemption.

Bonds, or portions thereof, are subject to optional prior redemption as set forth in the Resolution and the Financing Agreement.

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

The District and the Registrar and Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of making payment (except to the extent otherwise provided hereinabove and in the Resolution with respect to Regular and Special Record Dates for the payment of interest) and for all other purposes and the District, and Paying Agent and Registrar shall be not affected by notice to the contrary.

The Bonds are issued by the District and upon the credit thereof, for the purpose of defraying wholly or in part the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, under the authority of and in full conformity with the Constitution and laws of the State and the District and pursuant to the Resolution.

The payment of the Bonds, as to all Bond Requirements, is secured by an irrevocable pledge of revenues derived by the District from the Pledged Revenues (as defined in the Resolution) on a parity with the lien thereon of any Parity Securities and superior to the lien on the Pledged Revenues of the Subordinate Securities.

Payment of the Bond Requirements due in connection with the Bonds may be made from and as security for such payment there is irrevocably and exclusively pledged, pursuant to the Resolution, special accounts thereby created and identified as the "Truckee Meadows Fire

Exhibit E

SEE FINANCING APPLICATION INCLUDED IN BOARD PACKET

Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," (collectively, the "Bond Fund") into which accounts the District covenants to pay from the revenues derived from the Pledged Revenues sums sufficient to pay when due the Bond Requirements of the Bonds, except to the extent other moneys are available therefor.

The Bonds are equitably and ratably secured by a lien on the Pledged Revenues, and the Bonds constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of the Parity Securities (as defined in the Resolution), prior to and before any subordinate liens upon such Pledged Revenues of any Subordinate Securities. Bonds and other securities, in addition to the Bonds and the Parity Securities, subject to expressed conditions, may be issued and made payable from the Pledged Revenues having a lien thereon subordinate and junior to the lien or, subject to additional expressed conditions, having a lien thereon on a parity with the lien, of the Parity Securities and the Bonds, in accordance with the provisions of the Resolution.

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

Reference is made to the Resolution, NRS 474.460 through 474.540, inclusive (the "Project Act"); and NRS 360.600 to 360.740, inclusive, as amended from time to (the "Consolidated Tax Act"); an act cited as NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law (the "Bond Act"); and to all laws supplemental thereto, for an additional description of the nature and extent of the security for the Bonds, accounts, funds and revenues pledged, the nature and extent and manner of enforcement of the pledge, the rights and remedies of the owners of the Bonds with respect thereto, the terms and conditions upon which the Bonds are issued, and a statement of rights and remedies of the owners of the Bonds.

The Bonds are issued pursuant to the Project Act, the Consolidated Tax Act and the Bond Act, and pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bonds and the regularity of their issuance; and pursuant to NRS 350.710, the Bonds, their transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

To the extent and in the respects permitted by the Resolution, the provisions of the Resolution or any instrument amendatory thereof or supplemental thereto may be modified or amended by action of the District taken in the manner and subject to the conditions and exceptions prescribed in the Resolution. The pledge of revenues and other obligations of the District under the Resolution may be discharged at or prior to the respective maturities of the Bonds upon the making of provision for the payment thereof on the terms and conditions set forth in the Resolution.

It is further certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Bond; that it is issued pursuant to and in strict conformity with the Constitution and laws of the State, particularly under the terms and provisions of the Project Act, the Consolidated Tax Act, the Bond Act and all laws supplemental thereto, and with the Resolution; and that this Bond does not contravene any constitutional or statutory limitation.

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

This Bond shall not be valid or obligatory for any purpose until a manual signature of a duly authorized officer of the Registrar has been affixed on the certificate of authentication hereon.

IN WITNESS WHEREOF, the District has caused this Bond to be signed and executed in its name and upon its behalf with the electronic, manual or facsimile signature of the Chair of its Board of Fire Commissioners, to be countersigned and executed with the electronic, manual or facsimile signature of the District Treasurer and has caused an electronic, manual impression or a facsimile of the seal of the District to be affixed hereon; and has caused this Bond to be signed, executed and attested with the electronic, manual or facsimile signature of the District Clerk, all as of the dated date above.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

Vice Chair
Board of Fire Commissioners

Countersigned:

District Treasurer

Attest:

District Clerk

(Form of Certificate of Authentication for Bonds)
Date of authentication
and registration: _____

This is one of the Bonds described in the within-mentioned Resolution, and this Bond has been duly registered on the registration records kept by the undersigned as Registrar for such Bonds.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT,
as Registrar

By: _____
Chief Fiscal Officer

(End of Form of Certificate of Authentication for Bonds)

(Form of Prepayment Panel)

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

Date of Prepayment	Principal	Signature of Authorized Representative of the District

(End of Form of Prepayment Panel0

(Form of Assignment for Bonds)

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

_____

Dated: _____

Signature Guaranteed:

Name and address of transferee:

Social Security or other tax identification number of transferee:

NOTE: The signature to this Assignment must correspond with the name as written on the face of the within Bond in every particular, without alteration or enlargement or any change whatsoever. Signature(s) must be guaranteed by an eligible guarantor institution as defined in 17 CFR 240.17Ad-15(a)(2).

(End of Form of Assignment for Bonds)

ARTICLE IV.

USE OF BOND PROCEEDS AND RESERVE FUNDS

Section 401 Disposition of Bond Proceeds. The proceeds of the Bonds upon the receipt thereof at any time or from time to time shall be credited to a separate account hereby created and to be known as the "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Bonds Series 2024, Project Construction and Other Acquisition Account" (the "Acquisition Account") to be held by the District and used to pay the Cost of the Project, including but not limited to, the costs of issuing the Bonds.

Section 402 Moneys for Project. All moneys received and held by the District for the Project from all sources, except for the Rebate Account; but, including, without limitation, the Bond proceeds deposited in the Acquisition Account and any revenues appropriated by the District for the Project shall be deposited in the Acquisition Account and except as herein otherwise expressly provided, shall be used and paid out solely for the purpose of defraying the Cost of the Project, including, without limitation, the costs of issuing the Bonds.

Section 403 Prevention of Bond Default. The Chief Fiscal Officer shall use any Bond proceeds credited to the Acquisition Account without further order or warrant, to pay the Bond Requirements of the Bonds as the same become due whenever and to the extent moneys in the Bond Fund or otherwise available therefor are insufficient for that purpose, unless the Bond proceeds shall be needed to defray obligations accrued and to accrue under any contracts then existing and relating to the Project. The Chief Fiscal Officer shall promptly notify the Chair of any such use. Any moneys so used shall be restored to the Acquisition Account, from the first Pledged Revenues thereafter received and not needed to meet the requirements provided in Sections 503 through 507 hereof.

Section 404 Completion of Project. When any amounts in the Acquisition Account are no longer needed to pay the Cost of the Project, the Chief Fiscal Officer shall cause to be transferred to the Bond Fund all surplus moneys remaining in the Acquisition Account, if any, except for any moneys designated by the Chief Fiscal Officer to be retained to pay any unpaid

accrued costs or contingent obligations and the sums so transferred shall be applied to the payment of the principal and interest due on the Bonds. Nothing herein:

A. Periodic Transfers. Prevents the Chief Fiscal Officer from causing to be transferred from the Acquisition Account to the Bond Fund any moneys which will not be necessary for the Project; nor

B. Limitations upon Transfers. Requires the transfer to the Bond Fund from the Acquisition Account of any moneys in the Acquisition Account derived from a source other than Bond proceeds.

Section 405 Purchaser Not Responsible. The validity of the Bonds shall not be dependent on nor be affected by the validity or regularity of any proceedings relating to the acquisition of the improvements, or any part thereof, or to the completion of the Project. The Purchaser of the Bonds, any associate thereof, and any subsequent owner of any Bonds shall in no manner be responsible for the application or disposal by the District or by any of its officers, agents and employees of the moneys derived from the sale of the Bonds or of any other moneys herein designated.

Section 406 Lien on Bond Proceeds. Until proceeds of the Bonds are applied as hereinabove provided the Bond proceeds shall be subject to a lien thereon and pledge thereof for the benefit of the owners of the Bonds from time to time as provided in Section 501 hereof.

ARTICLE V.

ADMINISTRATION OF AND ACCOUNTING FOR PLEDGED REVENUES

Section 501 Pledge Securing Bonds. Subject only to the right of the District to cause amounts to be withdrawn to pay the Cost of the Project as provided herein, the Pledged Revenues and all moneys and securities paid or to be paid to or held or to be held in any account under this article or under Section 401 hereof, excluding, however, all amounts held in the Rebate Account, are hereby pledged to secure the payment of the Bond Requirements of the Bonds; and this pledge shall be valid and binding from and after the date of the first delivery of any Bonds, and the moneys, as received by the District and hereby pledged, shall immediately be subject to the lien of this pledge without any physical delivery thereof, any filing, or further act, and the lien of this pledge and the obligation to perform the contractual provisions herein made shall have priority over any or all other obligations and liabilities of the District and, except for any additional Parity Securities and any Outstanding securities hereafter authorized the liens of which on the Pledged Revenues are on a parity with the lien thereon of the Bonds and prior to and superior to the lien on the Pledged Revenues of the Subordinate Securities; and the lien of this pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the District (except as herein otherwise provided) irrespective of whether such parties have notice thereof.

There is hereby created the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," which are accounts within the Bond Fund and required to be accumulated and maintained in Section 504 hereof which Bond Fund shall be held separate and apart from the Income Fund

Section 502 Income Fund Deposits. So long as any of the Bonds shall be Outstanding, as to any Bond Requirements, the entire Pledged Revenues, upon their receipt from time to time by the District, shall be set aside and credited immediately to a special account continued in the Resolutions authorizing the issuance of the Parity Securities and hereby continued

and designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" (the "Income Fund"). Such Income Fund shall be maintained by the Chief Fiscal Officer separate and apart from all other District funds, including the Bond Fund.

Section 503 Administration of Income Fund. So long as any of the Bonds hereby authorized shall be Outstanding, as to any Bond Requirements, each Fiscal Year the Income Fund shall be administered, and the moneys on deposit therein shall be applied in the following order of priority, all as provided in Sections 504 through 507 hereof.

Section 504 Bond Fund Payments.

A. First, from any moneys in the Income Fund, i.e., from the Pledged Revenues, there shall be credited to any bond fund created to pay the principal of, interest on and prior redemption premiums due on any Parity Securities, including any reserves therefor, issued in accordance with the provisions of this Resolution:

1. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Bonds and Parity Securities, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Bonds and Parity Securities then outstanding.

2. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Parity Securities coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Bonds and Parity Securities coming due at

maturity, or, if any, an amount sufficient to pay the principal of, interest on and any prior redemption premiums due on the outstanding Bonds and Parity Securities.

B. Second, and contemporaneously with the transfers required by the resolution authorizing the issuance of the 2020 Bond, the 2021 Bond and any bond resolutions authorizing the issuance of Subordinate Securities to be made to the bond funds of any Subordinate Securities hereafter issued, the following transfers shall be credited to the bond funds for such Subordinate Securities:

1. Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Subordinate Securities, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Subordinate Securities then Outstanding.

2. Monthly, commencing on the first of the month following the date of delivery of the Subordinate Securities, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Subordinate Securities coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Subordinate Securities coming due at maturity, or pursuant to Section 303B hereof, if any.

The moneys credited to the Bond Fund shall be used to pay the Bond Requirements of the Bonds as the Bond Requirements become due, including any mandatory sinking fund payments pursuant to Section 303B hereof, if any.

Section 505 Termination of Deposits. No payment need be made into the Bond Fund, or if the amount in the Bond Fund totals a sum at least equal to the entire amount of the Outstanding Bonds as to all Bond Requirements, to their respective maturities, and both accrued and not accrued, in which case moneys in that account in an amount at least equal to such Bond Requirements shall be used solely to pay such Bond Requirements as the same become due; and any moneys in excess thereof in that account and any other moneys derived from the Pledged Revenues shall be applied as hereafter provided.

Section 506 Payment of Additional Securities. Third, and subject to the provisions hereinabove in this Article, but either concurrently with or subsequent to the payments required by Section 504 hereof, as provided in Article VII hereof, any moneys remaining in the Income Fund may be used by the District for the payment of Bond Requirements of additional bonds or other additional securities payable from the Pledged Revenues and hereafter authorized to be issued in accordance with Article VII and any other provisions herein supplemental thereto, including reasonable reserves for such securities, as the same accrue. The lien of such additional bonds or other additional securities on the Pledged Revenues and the pledge thereof for the payment of such additional securities shall be on a parity with or subordinate to the lien and pledge of the Bonds as herein provided. Payments for bond and reserve funds for any Subordinate Securities shall be made concurrently with the payments for Subordinate Securities required by Section 504 hereof. Payments for bond and reserve funds for additional Parity Securities shall be made concurrently with the payments for the Bonds required by Section 504 hereof, but payments for bond and reserve funds for additional Subordinate Securities shall be made after the payments required by Sections 504 and 507 hereof.

Section 507 Payment of Rebate. Fourth, and subject to the provisions hereinabove in this Article and concurrently with the deposits to any rebate accounts for the any Parity Securities required by any bond resolutions authorizing the issuance of such Parity Securities hereafter adopted, there shall be transferred into the "Truckee Meadows Fire Protection

District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2024 Rebate Account" hereby created, after making in full the monthly deposits required by Sections 504 and 506, but prior to the transfer of any Pledged Revenues to the payment of Subordinate Securities, such amounts as are required to be deposited therein to meet the District's obligations under the covenant contained in Section 817 hereof, in accordance with Section 148(f) of the Tax Code. Amounts in the Rebate Account shall be used for the purpose of making the payments to the United States required by such covenant and Section 148(f) of the Tax Code. Any amounts in the Rebate Account in excess of those required to be on deposit therein by Section 817 hereof and Section 148(f) of the Tax Code may be withdrawn therefrom and used for any lawful purpose.

Section 508 Use of Remaining Revenues. After the payments hereinabove required to be made in this Article V are made, any remaining Pledged Revenues in the Income Fund may be used at any time during any Fiscal Year whenever in the Fiscal Year there shall have been credited to the Bond Fund, to the Rebate Account, and to each other bond fund, rebate account and reserve fund, if any, for the payment of any other securities payable from the Pledged Revenues, all amounts required to be deposited in those special accounts for such portion of the Fiscal Year, as hereinabove provided in this Article, for any one or any combination of lawful purposes, or otherwise, as the District Chief Fiscal Officer may from time to time determine.

ARTICLE VI.

GENERAL ADMINISTRATION

Section 601 Administration of Accounts. The special accounts designated in Articles IV and V hereof be administered as provided in this Article.

Section 602 Places and Times of Deposits. Each of the special accounts hereinabove designated in Articles IV and V hereof shall be maintained as an account for accounting purposes and kept separate from all other accounts as a trust account solely for the purposes herein designated therefor, and the moneys accounted for in such special accounts shall be deposited in one bank account or more in a Trust Bank or Trust Banks as determined and designated by the District (except as otherwise expressly stated herein). Nothing herein prevents the commingling of moneys accounted for in any two or more book accounts relating to the Project or any other District accounts in any bank account or any investment in securities hereunder. Each bank account shall be continuously secured to the fullest extent required or permitted by the laws of the State for the securing of public funds and shall be irrevocable and not withdrawable by anyone for any purpose other than the respective designated purposes. Each periodic payment shall be credited to the proper book account not later than the date therefor herein designated, except that when any such date shall be a Saturday, a Sunday or a legal holiday, then the payment shall be made on or before the next preceding secular day. Notwithstanding any other provision herein to the contrary, moneys sufficient to pay the Bond Requirements then coming due on the Outstanding Bonds shall be deposited with the Paying Agent at least on the day of each interest payment date herein designated and, in any event, in sufficient time to make timely payment of such Bond Requirements.

Section 603 Investment of Moneys. Any moneys in any account designated in Articles IV and V hereof and not needed for immediate use, may be invested or reinvested by the Chief Fiscal Officer in any investments permitted under the laws of the State. For the purpose of any such investment or reinvestment, the securities shall be deemed to mature at the earliest date on which the obligor is, on demand, obligated to pay a fixed sum in discharge of the whole of such obligations.

Section 604 Permissive Investments. The Chief Fiscal Officer may invest or reinvest any moneys on hand at any time as provided in Section 603 hereof even though such officer is not obligated to do so.

Section 605 Accounting for Investments. The securities purchased as an investment or reinvestment of moneys in any such account shall be deemed at all times to be a part of the account and held in trust therefor. Except as herein otherwise provided, any interest or other gain in any account resulting from any such investments and reinvestments in securities and from any deposits of moneys in any Trust Bank pursuant to this Article shall be credited to that Fund, and any loss in any account resulting from any such investments and reinvestments in securities and from any such deposits in any Trust Bank shall be charged or debited to that Fund. No loss or profit in any account on any investments or reinvestments in securities or any certificates of deposit shall be deemed to take place as a result of fluctuations in the market quotations of the investments, reinvestments or certificates before the sale or maturity thereof. In the computation of the amount in any account for any purpose hereunder, except as herein otherwise expressly provided, securities and certificates of deposit shall be valued at the cost thereof (including any amount paid as accrued interest at the time of purchase of the obligation) and other bank deposits shall be valued at the amounts deposited, exclusive of any accrued interest or any other gain to the District until such gain is realized. The expenses of purchase, safekeeping, sale and all other expenses incident to any investment or reinvestment of moneys pursuant to this Article shall be accounted for as an expense of the Project and charged to the Acquisition Account.

Section 606 Redemption or Sale of Investment Securities. The Chief Fiscal Officer having jurisdiction over moneys designated herein shall present for redemption at maturity or sale on the prevailing market at the best price obtainable any securities and certificates of deposit so purchased as an investment or reinvestment of moneys in any account whenever it shall be necessary to do so in order to provide moneys to meet any withdrawal, payment or transfer from such account. The Chief Fiscal Officer and each other officer of the District shall not be liable or responsible for any loss resulting from any such investment or reinvestment made in accordance with this Resolution.

Section 607 Character of Funds. The moneys in any account herein authorized shall consist either of lawful money of the United States or permitted securities, or both. Moneys deposited in a demand or time deposit account in or evidenced by a certificate of deposit of any Trust Bank pursuant to Section 703 hereof, appropriately secured according to the laws of the State, shall be deemed lawful money of the United States.

Section 608 No Accelerated Payments. Nothing contained in Article V hereof prevents the accumulation in any account herein designated of any monetary requirements at a faster rate than the rate or minimum rate provided in Article V therefor, as the case may be; but no payment shall be so accelerated if such acceleration shall cause the District to default in the payment of any obligation of the District relating to the Pledged Revenues or the Project. Nothing contained herein, in connection with the Pledged Revenues received in any Fiscal Year, requires the accumulation in any account for the payment in the Comparable Bond Year of Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized, in excess of the Bond Requirements due in the Comparable Bond Year, and of any reserves required to be accumulated and maintained therefor, and of any existing deficiencies, and payable from such account, as the case may be, except as may be otherwise provided in Section 604 or elsewhere herein.

Section 609 Payment of Securities Requirements. The moneys credited to any account designated in Article V hereof for the payment of the Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized shall be used, without requisition, voucher, warrant or further order or authority (other than is contained herein), or any other preliminaries, to pay promptly the Bond Requirements payable from such account as such bonds or other securities become due, upon the respective interest payment dates and Redemption Dates, if any, on which the District is obligated to pay the bonds or other securities, or upon the respective interest payment and maturity dates of such bonds or other securities, as provided therefor herein or otherwise, except to the extent any other moneys are available therefor, including, without limitation, moneys accounted for in the Bond Fund.

Section 610 Payment of Redemption Premiums. Notwithstanding any other provision herein, this Resolution requires the accumulation in any account designated in Article VI hereof for the payment of any series of bonds or other securities payable from the Pledged Revenues of amounts sufficient to pay not only the principal thereof and interest thereon payable from such account but also the prior redemption premiums due in connection therewith, if any, as the same become due, whenever the District shall have exercised or shall have obligated itself to exercise a prior redemption option relating thereto, except to the extent provision is otherwise made therefor, if any prior redemption premium is due in connection therewith. In that event moneys shall be deposited into such account in due season for the payment of all such Bond Requirements without default as the same become due.

ARTICLE VII.

SECURITIES LIENS AND ADDITIONAL SECURITIES

Section 701 Lien of the Bonds on Pledged Revenues. The Bonds authorized herein constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of the Parity Securities and prior to and before the liens upon such Pledged Revenues of any Subordinate Securities, including the 2020 Bond and the 2021 Bonds.

Section 702 Equality of Bonds. The Bonds and any Parity Securities hereafter authorized to be issued and from time to time Outstanding are equally and ratably secured by a lien on the Pledged Revenues and shall not be entitled to any priority one over the other in the application of the Pledged Revenues, regardless of the time or times of the issuance of the Bonds and the Parity Securities, it being the intention of the District that there shall be no priority among the Bonds and any such Parity Securities, regardless of the fact that they may be actually issued and delivered at different times.

Section 703 Issuance of Parity Securities. Nothing herein, subject to the limitations stated in Sections 711 and 712 hereof, prevents the issuance by the District of additional bonds or other additional securities payable from the Pledged Revenues and constituting a lien thereon on a parity with, the lien thereon of the Bonds, nor prevents the issuance of bonds or other securities refunding all or a part of the Bonds (or funding or refunding any other than Outstanding securities payable from Pledged Revenues), except as provided in Sections 707 through 712 hereof; but before any such additional Parity Securities are authorized or actually issued (excluding any parity refunding securities other than any securities refunding Subordinate Securities, as permitted in Section 710C hereof):

A. Absence of Default. At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District shall not be in default in making any payments required by Sections 504, 506 or 507 hereof with respect to any Parity Securities.

B. Earnings Test. Except as hereinafter otherwise provided: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional Parity Securities shall have been at least sufficient to pay an amount equal to 150% of the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional Parity Securities are issued and ending on the last Bond Year in which any then Outstanding Bonds mature) of the Outstanding Bonds and any other Outstanding Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor); or, (2) the Pledged Revenues estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional Parity Securities proposed to be issued, shall be at least equal to 150% of such combined maximum annual principal and interest requirements of the Bonds and any other Outstanding Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor) to be paid during such Comparable Bond Year.

C. Adjustment of Pledged Revenues. In any computation of such earnings test as to whether or not additional Parity Securities may be issued as provided in subsection B of this Section, the amount of the Pledged Revenues for the next preceding Fiscal Year shall be decreased and may be increased by the amount of any loss or gain conservatively estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or Independent Accountant making the computations under this Section, which loss or gain results from any change in the rate of the imposition of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such Parity Securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the

designated earnings test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Section 704 Certification of Revenues. A written certification or written opinion by the Chief Fiscal Officer, the District Fire Chief, an independent feasibility consultant or an Independent Accountant, based upon estimates thereby as provided in Sections 703B and 703C hereof, that the annual revenues when adjusted as hereinabove provided in Section 703C hereof, are sufficient to pay such amounts as provided in Section 703B hereof, shall be conclusively presumed to be accurate in determining the right of the District to authorize, issue, sell and deliver additional Parity Securities with a lien on Pledged Revenues on a parity with the Bonds and any additional Parity Securities.

Section 705 Subordinate Securities Permitted. Subject to the limitations stated in Sections 711 and 712 hereof, the District may issue Subordinate Securities payable from the Pledged Revenues having a lien thereon subordinate, inferior and junior to the lien thereon of the Bonds and any additional Parity Securities.

Section 706 Superior Securities Not Permitted. District may not issue superior securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the Bonds and any additional Parity Securities.

Section 707 Issuance of Refunding Securities. At any time after the Bonds, or any part thereof, are issued and remain Outstanding, if the District shall find it desirable to refund any Outstanding Bonds or other Outstanding securities payable from and constituting a lien upon any Pledged Revenues, such Bonds or other securities, or any part thereof, may be refunded only if the Bonds or other securities at the time or times of their required surrender for payment shall then mature or shall be then callable for prior redemption for the purpose of refunding them at the District's option upon proper call, unless the owner or owners of all such Outstanding Bonds or other securities consent to such surrender and payment, regardless of whether the priority of the lien for the payment of the refunding securities on the Pledged Revenues is changed (except as provided in Sections 706 and 708 through 712 hereof).

Section 708 Partial Refundings. The refunding bonds or other refunding securities so issued, unless issued as Subordinate Securities, shall enjoy complete equality of lien with the portion of any securities of the same issue which is not refunded, if there is any; and the owner or owners of the refunding securities shall be subrogated to all of the rights and privileges enjoyed by the owner or owners of the unrefunded securities of the same issue partially refunded by the refunding securities.

Section 709 Limitations Upon Refundings. Any refunding bonds or other refunding securities payable from any Pledged Revenues shall be issued with such details as the District may by instrument provide, subject to the provisions of Sections 711 and 712 hereof, and subject to the inclusion of any such rights and privileges designated in Section 708 hereof, but without any impairment of any contractual obligation imposed upon the District by any proceedings authorizing the issuance of any unrefunded portion of the Outstanding securities of any one or more issues (including, without limitation, the Bonds).

Section 710 Protection of Securities Not Refunded. If only a part of the Outstanding Bonds and other Outstanding securities of any issue or issues payable from the Pledged Revenues is refunded, then such securities may not be refunded without the consent of the owner or owners of the unrefunded portion of such securities:

A. Requirements Not Increased. Unless the refunding securities do not increase for any Bond Year the annual principal and interest requirements evidenced by the refunding securities and by the Outstanding securities not refunded on and before the last maturity date or last Redemption Date, if any, whichever is later, if any, of the unrefunded securities, and unless the lien of any refunding bonds or other refunding securities on the Pledged Revenues is not raised to a higher priority than the lien thereon of the bonds or other securities thereby refunded; or

B. Subordinate Lien. Unless the lien on any Pledged Revenues for the payment of the refunding securities is subordinate to each such lien for the payment of any securities not refunded; or

C. Default and Earnings Test. Unless the refunding bonds or other refunding securities are issued in compliance with Section 703 hereof (including subsections A through C thereof) and Section 704 hereof.

Section 711 Payment Dates of Additional Securities. Any additional parity or subordinate bonds or other additional Parity or Subordinate Securities (including, without limitation, any funding or refunding securities) issued in compliance with the terms hereof shall bear interest payable at the times and shall mature on the dates designated by the District in the supplemental Resolution authorizing such securities as provided in Section 712 hereof.

Section 712 Supplemental Resolution. Additional bonds or other additional securities payable from the Pledged Revenues shall be issued only after authorization thereof by a supplemental instrument of the District stating the purpose or purposes of the issuance of the additional bonds or other additional securities, directing the application of the proceeds thereof to such purpose or purposes, directing the execution thereof, and fixing and determining the date, principal amount, maturity or maturities, designation and numbers thereof, the maximum rate or rates of interest to be borne thereby, any prior redemption privileges of the District with respect thereto and other provisions thereof not in conflict with this Resolution. All additional bonds or other additional securities shall bear such date, shall bear such numbers and series designation, letters or symbols prefixed to their numbers distinguishing them from each other security, shall be payable at such place or places at such times, may be subject to redemption prior to maturity on such terms and conditions, and shall bear interest at such rate or at such different and varying rates per annum, as may be fixed by instrument or other document of the District.

ARTICLE VIII.

MISCELLANEOUS PROTECTIVE COVENANTS

Section 801 General. The District hereby particularly covenants and agrees with the owners of the Bonds and makes provisions which shall be a part of its contract with such owners to the effect and with the purposes set forth in the following provisions and sections of this article.

Section 802 Performance of Duties. The District shall faithfully and punctually perform or cause to be performed all duties with respect to the Pledged Revenues and the Project required by the Constitution and laws of the State and the various resolutions, Resolutions and other instruments of the District, including, without limitation, the proper segregation of the proceeds of the Bonds and the Pledged Revenues and their application from time to time to the respective accounts provided therefor.

Section 803 Further Assurances. At any and all times the District, except when otherwise required by law, shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge, deliver and file or record all and every such further instruments, acts, deeds, conveyances, assignments, transfers, other documents and assurances as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular the rights, the Pledged Revenues, and other moneys and accounts hereby pledged or assigned, or which the District may hereafter become bound to pledge or to assign, or as may be reasonable and required to carry out the purposes of this Resolution and to comply with the Project Act, the Bond Act and all laws supplemental thereto. The District shall at all times, to the extent permitted by law, defend, preserve and protect the pledge of the Pledged Revenues and other moneys and accounts pledged hereunder and all the rights of every owner of any Bonds against all claims and demands of all Persons whomsoever.

Section 804 Conditions Precedent. Upon the date of issuance of any Bonds, all conditions, acts and things required by the Constitution or statutes of the State, including without limitation, the Project Act, the Consolidated Tax Act and the Bond Act, or this Resolution, to exist, to have happened, and to have been performed precedent to or in the issuance of the Bonds shall

exist, have happened, and have been performed; and the Bonds, together with all other obligations of the District, shall not contravene any debt or other limitation prescribed by the State Constitution or statutes.

Section 805 Covenant to Perform. The District shall observe and perform all of the terms and conditions contained in this Resolution and the Project Act, the Bond Act and all laws supplemental thereto and shall comply with all valid acts, rules, regulations, orders and directives of any legislative, executive, administrative of judicial body applicable to the Project, to any such other facilities, or to the District.

Section 806 Protective Security. The District and the officers, agents and employees of the District shall not take any action in such manner or to such extent as might prejudice the security for the payment of the Bond Requirements of the Bonds and any other securities payable from the Pledged Revenues according to the terms thereof. No contract shall be entered into nor any other action taken by which the rights of any owner of any Bond or other security payable from the Pledged Revenues might be prejudicially and materially impaired or diminished.

Section 807 Accumulation of Interest Claims. In order to prevent any accumulation of coupons or claims for interest after maturity, the District shall not directly or indirectly extend or assent to the extension of the time for the payment of any coupon or claim for interest on any of the Bonds or any other securities payable from the Pledged Revenues; and the District shall not directly or indirectly be a party to or approve any arrangements for any such extension or for the purpose of keeping alive any of such coupons or other claims for interest. If the time for the payment of any such coupons or of any other such installment of interest shall be extended in contravention of the foregoing provisions, such coupon or installment or installments of interest after such extension or arrangement shall not be entitled in case of default hereunder to the benefit or the security of this Resolution, except upon the prior payment in full of the principal of all Bonds and any such other securities then Outstanding and of all matured interest on such securities the payment of which has not been extended.

Section 808 Prompt Payment of Bonds. The District shall promptly pay the Bond Requirements of every Bond issued hereunder and secured hereby at the places, on the dates,

and in the manner specified herein and in the Bonds according to the true intent and meaning hereof.

Section 809 Use of Bond Fund. The Bond Fund shall be used solely, and the moneys credited to such account are hereby pledged, for the purpose of paying the Bond Requirements of the Bonds, subject to the provisions concerning surplus moneys in Sections 505, 508 and 901 hereof.

Section 810 Additional Securities. Any other securities hereafter authorized to be issued and payable from the Pledged Revenues shall not hereafter be issued, unless the additional securities are also issued in conformance with the provisions of Articles V and VII hereof.

Section 811 Other Liens. Other than as provided herein, there are no liens or encumbrances of any nature whatsoever on or against the Project, or any part thereof, or on or against the Pledged Revenues derived or to be derived.

Section 812 Corporate Existence. The District shall maintain its corporate identity and existence so long as any of the Bonds remain Outstanding, unless another body corporate and politic by operation of law succeeds to the powers, privileges, rights, liabilities, disabilities, duties and immunities of the District and is obligated by law to fix and collect the Pledged Revenues as herein provided without adversely affecting to any substantial degree at any time the privileges and rights of any owner of any Outstanding Bond.

Section 813 Collection of Pledged Revenues. The Pledged Revenues distributed to the District shall be used for the payment of the Bond Requirements of all securities payable from the Pledged Revenues, including reasonable reserves therefor, as herein provided and the payment of expenses of the Project in each Fiscal Year and any amounts required to meet then existing deficiencies relating to any account relating to the Pledged Revenues or any securities payable therefrom.

Section 814 Records. So long as any of the Bonds and any other securities payable from the Pledged Revenues remain Outstanding, proper records shall be kept by the

District, separate and apart from all other records and accounts, showing complete and correct entries of all transactions relating to the Pledged Revenues.

Section 815 Rights Concerning Records of Pledged Revenues. Any owner of any of the Bonds or any other securities payable from the Pledged Revenues, or any duly authorized agent or agents of such owner, shall have the right at all reasonable times to inspect all records, accounts and data relating thereto, concerning the Pledged Revenues and to make copies of such records, accounts and data.

Section 816 Completion of Project. The District, with the proceeds derived from the sale of the Bonds and any other available moneys, shall proceed to cause the Project to be completed without delay to the best of the District's ability and with due diligence, as herein provided.

Section 817 Tax Covenant. If set forth in the Financing Agreement, the District covenants for the benefit of the Owners of the Bonds that it will not take any action or omit to take any action with respect to the Bonds, the proceeds thereof, any other funds of the District or any facilities financed with the proceeds of the Bonds if such action or omission (i) would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code, or (ii) would cause interest on the Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b) of the Tax Code except to the extent such interest is required to be included in the adjusted current earnings adjustment applicable to corporations under Section 56 of the Tax Code in calculating corporate alternative minimum taxable income. The foregoing covenant shall remain in full force and effect notwithstanding the payment in full or defeasance of the Bonds until the date on which all obligations of the Issuer in fulfilling the above covenant under the Tax Code have been met. The District makes no covenant with respect to taxation of interest on the Bonds as a result of the inclusion of that interest in the "adjusted financial statement income" of "applicable corporations" (as defined in Sections 56A and 59(k), respectively, of the Tax Code). The District hereby declares its intent to reimburse the costs of the Project out of the Bonds. This is a declaration of official intent under Section 1.150-2 of the Treasury Regulations promulgated under the Tax Code. The Board hereby determines and declares that: the District intends to incur expenditures with respect

to the Project prior to the issuance of the Bonds and to reimburse those expenditures from the issuance of the Bonds; and the payment of costs related to the Project and the reimbursement of such costs from the proceeds of the Bonds is consistent with the District's budgetary and financial circumstances as of the date of this Resolution. The District does not currently have moneys which are, nor does the District reasonably expect moneys to be, allocated on a long-term basis, reserved or otherwise available pursuant to the District's budget to pay the expenditures which the District intends to reimburse; and the maximum principal amount of the Bonds expected to be issued for the Project is $5,252,000.

ARTICLE IX.

MISCELLANEOUS

Section 901 Defeasance. When all Bond Requirements of any Bond have been duly paid, the pledge and lien and all obligations hereunder as to that Bond shall thereby be discharged and the Bonds shall no longer be deemed to be Outstanding within the meaning of this Resolution. There shall be deemed to be due payment of any Outstanding Bond or other security when the District has placed in escrow or in trust with a Trust Bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from Federal Securities in which such amount wholly or in part may be initially invested) to meet all Bond Requirements of the Bond or other security, as the same become due to the final maturity of the Bond or other security, or upon any Redemption Date as of which the District shall have exercised or shall have obligated itself to exercise its prior redemption option by a call of the Bond or other security for payment then. The Federal Securities shall become due before the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and the bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to redemption at the option of the owners thereof to assure availability as so needed to meet the schedule. For the purpose of this section "Federal Securities" shall include only Federal Securities which are not callable for redemption prior to their maturities except at the option of the owner thereof.

Section 902 Delegated Powers. The Chair of the Board, the Clerk and Treasurer of the District, and other officers and agents of the District hereby are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including, without limitation:

A. Printing Bonds. The printing of the Bonds, including, without limitation, the printing on each Bond, if requested by the Purchaser, a statement of insurance, if applicable, pertaining to the Bonds; and

B. Final Certificates. The execution of such certificates electronically or otherwise as may be reasonably required by the Purchaser, relating, inter alia, to:

(1) The tenure and identity of the officials of the District,

(2) The delivery of the Bonds and the receipt of the bond purchase price,

(3) The assessed valuation of the taxable property in and the indebtedness of the District,

(4) The exclusion of the interest on the Bonds from gross income for federal income tax purposes, if applicable, and

(5) If it is in accordance with fact, the absence of litigation, pending or threatened, affecting the validity therefor.

C. Financing Agreements. The execution by the District Chief Fiscal Officer, or in such officer's absence, the Fire Chief electronically or otherwise of the Financing Agreement.

Section 903 Statute of Limitations. No action or suit based upon the Bonds or other obligation of the District shall be commenced after it is barred by any statute of limitations relating thereto. Any trust or fiduciary relationship between the District and the owner of any Bonds or other obligee regarding any such other obligation shall be conclusively presumed to have been repudiated on the maturity date or other due date thereof unless the Bonds are presented for payment or demand for payment of any such other obligation is otherwise made before the expiration of the applicable limitation period. Any moneys from whatever source derived remaining in any account reserved, pledged or otherwise held for the payment of any such obligation, action or suit for the collection of which has been barred, shall revert to the Income Fund, unless the District shall otherwise provide by instrument of the District. Nothing herein prevents the payment of any such obligation after any action or suit for its collection has been barred if the District deems it in the best interests of the public to do so and orders such payment to be made.

Section 904 Evidence of Ownership. Any request, consent or other instrument which this Resolution may require or may permit to be signed and to be executed by the owner of any Bonds or other securities may be in one or more instruments of similar tenor and shall be signed or shall be executed by each such owner in person or by his or her attorney appointed in

writing. Proof of the execution of any such instrument or of an instrument appointing any such attorney, or the holding by any Person of the securities, shall be sufficient for any purpose of this Resolution (except as otherwise herein expressly provided) if made in the following manner, but the District may, nevertheless, in its discretion require further or other proof in cases when it deems the same desirable:

A. Proof of Execution. The fact and the date of the execution by any owner of any Bonds or other securities or his or her attorney of such instrument may be provided by the certificate, which need not be acknowledged or verified, of an officer of a bank or trust company satisfactory to the Paying Agent and Registrar or of and notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the individual signing such request or other instrument acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before the notary public or other officer; the authority of the individual or individuals executing any such instrument on behalf of a corporate owner of any securities may be established without further proof if the instrument is signed by an individual purporting to be the Chair or a vice Chair of the corporation with a corporate seal affixed and attested by an individual purporting to be its Clerk or an assistant Clerk; and the authority of any Person or Persons executing any such instrument in any fiduciary or representative capacity may be established without further proof if the instrument is signed by a Person or Persons purporting to act in such fiduciary or representative capacity; and

B. Proof of Ownership. The ownership of any of the Bonds or other securities held by any Persons executing any instrument as a holder of securities, and the numbers, date and other identification thereof, together with the date of his or her holding the securities, shall be proved by the registration records at the District kept by the Registrar.

Section 905 Warranty upon Issuance of Bonds. Any Bonds authorized as herein provided, when duly executed and delivered for the purpose provided for in this Resolution shall

constitute a warranty by and on behalf of the District for the benefit of each and every future holder of any of the Bonds that the Bonds have been issued for a valuable consideration in full conformity with law.

Section 906 Immunities of Purchaser. The Purchaser and any associate thereof are under no obligation to any holder of the Bonds for any action that they may or may not take or in respect of anything that they may or may not do by reason of any information contained in any reports or other documents received by them under the provisions of this Resolution. The immunities and exemptions from liability of the Purchaser and any associate thereof hereunder extend to their partners, directors, successors, employees and agents.

Section 907 Police Power. Nothing herein prohibits or otherwise limits or inhibits the exercise by the Federal Government, the State, any agency thereof or any public body thereof, including, without limitation, the District, of the police power, i.e., essential governmental powers for the public welfare. The provisions hereof are subject to any proper exercise hereafter of the police power thereby. The District cannot contract away the police power thereof nor limit or inhibit by contract the proper exercise of the police power thereby, and this Resolution does not purport to do so.

Section 908 Replacement of Registrar or Paying Agent. If the Registrar or Paying Agent so appointed shall resign, or if the District shall determine to replace the Registrar or Paying Agent, the Chief Fiscal Officer may, upon notice sent to each owner of any Bond at such owner's address last shown on the registration records, appoint a successor Registrar or Paying Agent or both. Every such successor Registrar or Paying Agent shall be an officer or employee of the District or a Trust Bank. It shall not be required that the same institution serve as both Registrar and Paying Agent hereunder, but the District shall have the right to have the same institution serve as both Registrar and Paying Agent hereunder. No resignation or dismissal of the Registrar or the Paying Agent may take effect until a successor is appointed.

Any corporation or association into which the Registrar or Paying Agent may be converted or merged, or with which they may be consolidated, or to which they may sell or transfer their corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer, to which

they are a party, shall be and become the successor Registrar or Paying Agent under this Resolution, without the execution or filing of any instrument or any further act, deed, or conveyance on the part of any of the parties hereto, anything in this Resolution to the contrary notwithstanding.

ARTICLE X.

PRIVILEGES, RIGHTS AND REMEDIES

Section 1001 Bondowner's Remedies. Each owner of any Bond issued hereunder shall be entitled to all of the privileges, rights and remedies provided or permitted in the Project Act and the Bond Act, and as otherwise provided or permitted by law or in equity or by other statutes, except as provided in Sections 207 through 211 hereof, but subject to the provisions herein concerning the pledge of and the covenants and the other contractual provisions concerning the Pledged Revenues and the proceeds of the Bonds.

Section 1002 Right to Enforce Payment. Nothing in this article affects or impairs the right of any owner of any Bond to enforce the payment of the Bond Requirements due in connection with his Bond or the obligation of the District to pay the Bond Requirements of each Bond to the owner thereof at the time and the place expressed in the Bond.

Section 1003 Events of Default. Each of the following events is hereby declared an "event of default":

A. Nonpayment of Principal and Premium. Payment of the principal of any of the Bonds, or any prior redemption premium due in connection therewith, or both, is not made when the same becomes due and payable, at maturity, on the mandatory redemption dates specified in Section 303B hereof, or by proceedings for optional prior redemption, or otherwise;

B. Nonpayment of Interest. Payment of any installment of interest on the Bonds is not made when the same becomes due and payable;

C. Incapable to Perform. The District for any reason is rendered incapable of fulfilling its obligations hereunder;

D. Nonperformance of Duties. The District fails to carry out and to perform (or in good faith to begin the performance of) all acts and things lawfully required to be carried out or to be performed by it under any contract relating to the Pledged Revenues, or otherwise, including, without limitation, this Resolution, and

such failure continues for 60 days after receipt of notice from the owners of 10% in principal amount of the Bonds then Outstanding;

E. Appointment of Receiver. An order or decree is entered by a court of competent jurisdiction with the consent or acquiescence of the District appointing a receiver or receivers for the Pledged Revenues and any other moneys subject to the lien to secure the payment of the Bonds, or if an order or decree having been entered without the consent or acquiescence of the District is not vacated or discharged or stayed on appeal within 60 days after entry; and

F. Default of Any Provision. The District makes any default in the due and punctual performance of any other of the representations, covenants, conditions, agreements and other provisions contained in the Bonds or in this Resolution on its part to be performed, and if the default continues for 60 days after written notice specifying the default and requiring the same to be remedied is given to the District by the owners of 10% in principal amount of the Bonds then Outstanding.

Section 1004 Remedies for Default. Upon the happening and continuance of any of the events of default, as provided in Section 1003 hereof, then and in every case the owner or owners of not less than 10% in principal amount of the Bonds then Outstanding, including, without limitation, a trustee or trustees therefor, may proceed against the District and its agents, officers and employees to protect and to enforce the rights of any owner of Bonds under this Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained herein or in an award of execution of any power herein granted for the enforcement of any proper, legal or equitable remedy as the owner or owners may deem most effectual to protect and to enforce the rights aforesaid, or thereby to enjoin any act or thing which may be unlawful or in violation of any right of any owner of any Bond, or to require the District to act as it if were the trustee of an express trust, or any combination of such remedies. All proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all owners of the Bonds and any Parity Securities then Outstanding.

Section 1005 Receiver's Rights and Privileges. Any receiver appointed in any proceedings to protect the rights of owners hereunder, the consent to any such appointment being hereby expressly granted by the District, receive and apply all Pledged Revenues arising after the appointment of the receiver in the same manner as the District itself might do.

Section 1006 Rights and Privileges Cumulative. The failure of any owner of any Outstanding bond to proceed in any manner herein provided shall not relieve the District or any officers, agents or employees thereof of any liability for failure to perform or carry out any duty, obligation or other commitment. Each right or privilege of any owner (or trustee thereof) is in addition and is cumulative to any other right or privilege, and the exercise of any right or privilege by or on behalf of any owner shall not be deemed a waiver of any other right or privilege thereof.

Section 1007 Duties upon Defaults. Upon the happening of any of the events of default as provided in Section 1003 hereof, the District, in addition, shall do and perform all proper acts on behalf of and for the owners of the Bonds to protect and to preserve the security created for the payment of their Bonds and to insure the payment of the Bond Requirements promptly as the same become due. During any period of default, so long as any of the Bonds issued hereunder, as to any Bond Requirements, are Outstanding, except to the extent it may be unlawful to do so, all Pledged Revenues shall be paid into the Bond Fund, or, in the event of securities heretofore and hereafter issued and Outstanding during that period of time on a parity with the Bonds, shall be paid into the bond accounts for all Parity Securities on an equitable and prorated basis, and used for the purposes therein provided. If the District fails or refuses to proceed as in this Section provided, the owner or owners of not less than 10% in principal amount of the Bonds then Outstanding, after demand in writing, may proceed to protect and to enforce the rights of the owners of the Bonds as hereinabove provided; and to that end any such owners of Outstanding Bonds shall be subrogated to all rights of the District under any agreement, lease or other contract the Pledged Revenues entered into before the effective date of this Resolution or thereafter while any of the Bonds are Outstanding.

Section 1008 Prejudicial Action Unnecessary. Nothing in this article requires the District to proceed as provided therein if the District determines in good faith and without any gross abuse of its discretion that if the District so proceeds it is more likely than not to have an

adverse effect on the Outstanding Bonds, the owners thereof, the Pledged Revenues or any Outstanding Parity Securities, or the action is otherwise likely to affect materially and prejudicially the owners of the Outstanding Bonds and any Outstanding Parity Securities.

ARTICLE XI.

AMENDMENT OF RESOLUTION

Section 1101 Privilege of Amendments. This Resolution may be amended by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, and without the consent of or notice to the holders of the Bonds, for the purpose of curing any ambiguity or formal defect or omission herein or for any reason which does not materially adversely affect the interests of the owners of the Bonds. This Resolution may be amended or supplemented by instruments adopted by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, but with the written consent of the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds authorized by this Resolution and Outstanding at the time of the adoption of the amendatory or supplemental instrument, excluding, pursuant to paragraph (4) of Section 102B hereof, any Bonds which may then be held or owned for the account of the District, but including such refunding securities as may be issued for the purpose of refunding any of the Bonds if the refunding securities are not owned by the District.

Section 1102 Limitations upon Amendments. No such instrument shall permit without the written consent of the insurer of the Bonds, if any, and all owners of the Bonds adversely and materially affected thereby:

A. Changing Payment. A change in the maturity or in the terms of redemption of the principal of any Outstanding Bond or any installment of interest thereon; or

B. Reducing Return. A reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or

C. Modifying any Bond. A reduction of the percentages or otherwise affecting the description of Bonds the consent of the owners of which is required for any modification or amendment; or

D. Priorities between Bonds. The establishment of priorities as between Bonds issued and Outstanding under the provisions of this Resolution; or

E. Partial Modification. The modifications of or otherwise materially and prejudicially affecting the rights or privileges of the owners of less than all of the Bonds then Outstanding.

Section 1103 Notice of Amendment. Whenever the District proposes to amend or modify this Resolution under the provisions of this Article, it shall cause notice of the proposed amendment to be given not later than 30 days prior to the date of the proposed enactment of the amendment by sending electronically or otherwise to each:

(1) The Paying Agent,

(2) The Registrar, and

(3) The owner of each of the Bonds Outstanding.

The notice shall briefly set forth the nature of the proposed amendment and shall state that a copy of the proposed amendatory instrument is on file in the office of the Clerk for public inspection.

Section 1104 Time for Amendment. Whenever at any time within one year from the date of such notice was sent, there shall be filed in the office of the Clerk an instrument or instruments executed by the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds then Outstanding, which instrument or instruments shall refer to the proposed amendatory instrument described in the notice and shall specifically consent to and approve the adoption of the instrument, thereupon, but not otherwise, the District may adopt the amendatory instrument and the instrument shall become effective.

Section 1105 Binding Consent to Amendment. If the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds Outstanding, at the time of the adoption of the amendatory instrument, or the predecessors in title of such owners shall have consented to and approved the adoption thereof as herein provided, no owner of any Bond, whether or not the owner shall have consented to or shall have revoked any consent as in this article provided, shall have any right or interest to object to the adoption of the amendatory instrument or to object to any of the terms or provisions therein contained or to the operation thereof or to enjoin the District from taking any action pursuant to the provisions thereof.

Section 1106 Time Consent Binding. Any consent given by the owner of a Bond pursuant to the provisions of this Article shall be irrevocable for a period of 6 months from the date of the publication of the notice above provided for in paragraph 2 of Section 1103 A hereof, and shall be conclusive and binding upon all future owners of the same Bond during that period. The consent may be revoked at any time after 6 months from the date of the mailing of the notice, by the owner who gave the consent or by a successor in title by filing notice of the revocation with the Clerk, but the revocation shall not be effective if the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds Outstanding, before the attempted revocation, consented to and approved the amendatory instrument referred to in the revocation.

Section 1107 Unanimous Consent. Notwithstanding anything contained in the foregoing provisions of this Article, the terms and the provisions of this Resolution or of any instrument amendatory hereof or supplemental hereto and the rights and the obligations of the District, the insurer of the Bonds, if any, and of the owners of the Bonds hereunder may be modified or amended in any respect upon the adoption by the District and upon the filing with the Clerk of an instrument to that effect and with the consent of the insurer of the Bonds, if any, or the owners of all the then Outstanding Bonds, the consent to be given as provided in Section 1004 hereof, and no notice to the insurer of the Bonds, if any, or the owners of Bonds, shall be required as provided in Section 1103 hereof, nor shall the time of consent be limited except as may be provided in the consent.

Section 1108 Exclusion of District's Bonds. At the time of any consent or of other action taken under this Article, the District shall furnish to the Clerk a certificate of the Chief Fiscal Officer, upon which the District may rely, describing all Bonds to be excluded, for the purpose of consent or of other action or of any calculation of Outstanding Bonds provided for in this Article, and the District shall not be entitled with respect to such Bonds to give any consent or to take any other action provided for in this Article, pursuant to paragraph (4) of Section 102B hereof

Section 1109 Notation on Bonds. Bonds authenticated and delivered after the effective date of any action taken as in this Article provided may bear a notation by endorsement or otherwise in form approved by the District as to the action; and if any Bond so authenticated and delivered shall bear such notation, then upon demand of the owner of any Bond Outstanding at such effective date and upon presentation of his or her Bond for the purpose at the principal

office of the Clerk, suitable notation shall be made on the Bond by the Clerk as to any such action. If the District so determines, new Bonds so modified as in the opinion of the District to conform to such action shall be prepared, authenticated and delivered; and upon demand of the owner of any Bond then Outstanding, shall be exchanged without cost to the owner for Bonds then Outstanding upon surrender of the Bonds.

Section 1110 Proof of Resolutions and Bonds. The fact and date of execution of any instrument under the provisions of this Article, the amount and number of the Bonds held by any Person executing the instrument, and the date of his holding the same may be proved as provided by Section 904 hereof.

PASSED AND ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, ON NOVEMBER 12, 2024.

Proposed on November 12, 2024.

Proposed by Commissioner Andriola.

Passed November 12, 2024.

Vote:

Ayes: Jeanne Herman, Mariluz Garcia, Clara Andriola

Nays: _____

_____

Absent: Alexis Hill
Michael Clark

Attest:

Clerk

Vice Chair of the Board

STATE OF NEVADA)
) **ss.**
TRUCKEE MEADOWS)
FIRE PROTECTION DISTRICT)

I am the duly chosen and qualified Clerk of the Truckee Meadows Fire Protection District (the "District"), Nevada, and in the performance of my duties as Clerk do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution adopted by the Board of Fire Commissioners of the District (the "Board") at a regular meeting of the Board held on November 12, 2024, and the original of such resolution has been approved and authenticated by the signature of the Chair and myself as Clerk, and has been recorded in the minute book of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

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

Those Voting Aye: Herman, Garcia, Andriola

Those Voting Nay: _____

_____

Those Absent: Hill, Clark

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

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the resolution is attached as Exhibit A.

5. No later than 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in accordance with the provisions of Chapter 241 of NRS.

IN WITNESS WHEREOF, I have hereunto set my hand on behalf of the District on November 12, 2024.

Clerk

59264911.3

Exhibit D
Financing Agreeement

Nevada State Infrastructure Bank

AND

Truckee Meadows Fire Protection District

Financing Agreement for the Hidden Valley Fire Station Apparatus Bay Project

NEVADA STATE INFRASTRUCTURE BANK FINANCING AGREEMENT

THIS AGREEMENT is dated as of [_____ __], 2024 and is by and between the NEVADA STATE INFRASTRUCTURE BANK (the "Bank"), an instrumentality of the State of Nevada, and the Truckee Meadows Fire Protection District (the "Borrower"), existing as a governmental unit under the laws of the State of Nevada.

WITNESSETH:

WHEREAS, pursuant to Chapter 226 of the Nevada Revised Statutes ("NRS") and the Nevada Administrative Code ("NAC"), the Bank is authorized to provide loans and other financial assistance to qualified borrowers to for the development, construction, repair, improvement, operation, maintenance, decommissioning and ownership of transportation facilities, utility infrastructure, water and wastewater infrastructure, renewable energy infrastructure, recycling and sustainability infrastructure, digital infrastructure, social infrastructure, and other infrastructure related to economic development as necessary for public purposes; and

WHEREAS, in accordance with the provisions NRS Chapter 226, the Bank has responsibility for the performance of various activities in connection with such loans; and

WHEREAS, the Borrower has made an application for the financing of the Project (as hereinafter defined), through a loan made under and pursuant to NRS Chapter 226, and the Bank has determined that the Project meets all requirements for a loan and has agreed to make a loan to the Borrower for the financing of the Project as set forth in this Agreement (the "Loan"); and

WHEREAS, the Loan and all payments of principal and interest thereon, including prepayments, and all proceeds thereof, have been or are intended to be pledged and assigned under the Resolution as security for the payment of principal, premium, if any, and interest, in the forms of "Pledged Collateral" and "Pledged Revenues";

NOW, THEREFORE, in consideration of the Bank making the loan to the Borrower, in the principal amount and pursuant to the covenants hereinafter set forth, and intending to be legally bound by this Agreement, the Bank and the Borrower agree as follows:

ARTICLE I – DEFINITIONS

1.01. WORDS AND TERMS.

In addition to the words and terms elsewhere defined in this Agreement, the following words and terms shall have the meanings set forth below:

(1) "Agreement" or "Financing agreement" shall mean this financing agreement and all exhibits and schedules attached hereto.

(2) "Agreement Date" means the date first written above.

(3) "Authorized Representative" shall mean the official or officials of the Borrower authorized by ordinance or resolution to sign documents associated with the Loan.

(4) “Capitalized Interest” shall mean a finance charge that accrues on Loan proceeds from the time of disbursement. Capitalized Interest is financed as part of the Loan principal.

(5) “Code” shall mean the Internal Revenue Code of 1986, the Treasury Regulations (whether temporary or final) under that Code or the statutory predecessor of that Code, and any amendments of or successor provisions to, the foregoing and any official rulings, announcements, notices, procedures and judicial determinations regarding any of the foregoing, all as and to the extent applicable.

(6) “Consolidated Tax” means taxes distributed to and imposed within the Borrower pursuant to the Consolidated Tax Act.

(7) “Consolidated Tax Act” means, collectively, NRS 360.600 to 360.740, inclusive, as amended from time to time.

(8) "Defeasance Obligations" means, to the extent permitted by law, direct non-callable obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America, including obligations issued or held in book entry form on the books of the Bank of the Treasury of the United States and including advance refunded tax-exempt bonds fully secured by non-callable direct obligations of the United States of America, non-callable obligations guaranteed by the United States of America, or "stripped" interest payment obligations of debt obligations of the Resolution Funding Corporation.

(9) "Financing Application" shall mean the completed form which provides all information required to support obtaining the Loan.

(10) "Financing Rate" shall mean the charges, expressed as a percent per annum, imposed on the unpaid principal of the Loan as set forth herein.

(11) "Loan" shall mean the loan made to the Borrower pursuant to this Agreement and the State Act in the initial principal amount of $5,252,000.

(12) "Loan Payment" shall mean the periodic loan payment due from the Borrower as set forth in Exhibit B of this agreement.

(13) “Operations and Maintenance Expense” shall mean the costs of operating and maintaining the Project determined pursuant to generally accepted accounting principles, exclusive of interest on any debt payable from Gross Revenues, depreciation, and any other items not requiring the expenditure of cash.

(14) "Pledged Revenues" means a 15% portion of all income and revenue derived by the Borrower from the imposition and collection of the Consolidated Tax and distributed to the Borrower pursuant to the Consolidated Tax Act.

(15) "Project" shall mean the state capital outlay project financed by this Loan, consisting of all labor, materials, and equipment designated to develop Hidden Valley Fire Station Project Apparatus Bay Project, which will provide fire protection and public safety services to residents in Washoe County, Nevada as more fully described in the Financing Application, in accordance with applicable law and the summary specifications included in Exhibit C.

(16) "State" means the State of Nevada.

(17) "State Fiscal Year" shall mean the period commencing on July 1 of each year and ending on June 30 of the succeeding year.

(18) "State Infrastructure Bank" or "Bank" means the State-funded State Infrastructure Bank created pursuant to Chapter 226 of the Nevada Revised Statutes.

ARTICLE II - WARRANTIES, REPRESENTATIONS AND COVENANTS

2.01. GENERAL WARRANTIES, REPRESENTATIONS AND COVENANTS.

The Borrower warrants, represents and covenants that:

(1) The Borrower has full power and authority to enter into this Agreement and to comply with the provisions hereof and shall initiate and prosecute to completion all proceedings necessary to enable the Borrower to provide the necessary funds for repayment of the Loan.

(2) The Borrower currently is not the subject of bankruptcy, insolvency, or reorganization proceedings and is not in default of, or otherwise subject to, any agreement or any law, administrative regulation, judgment, decree, note, resolution, charter or ordinance which would currently restrain or enjoin it from entering into, or complying with, this Agreement.

(3) There is no material action, suit, proceeding, inquiry or investigation, at law or in equity, before any court or public body, pending or, to the best of the Borrower's knowledge, threatened, which seeks to restrain or enjoin the Borrower from entering into or complying with this Agreement or could render Borrower insolvent.

(4) All permits, authorizations, and approvals required as of the date of this Agreement have been obtained as of the implementation of the Project. The Borrower knows of no reason why any future required permits or approvals are not obtainable.

(5) The Borrower shall undertake the Project on its own responsibility, to the extent permitted by law.

(6) To the extent permitted by law, the Borrower shall release and hold harmless the State, its agencies, the Bank, and each of their respective officers, members, and employees from any claim arising in connection with the Borrower's actions or omissions in the Borrower's planning, administration, and implementation of activities financed by the Loan or its operation of the Project.

(7) All Borrower representations to the Bank, pursuant to the Financing Application and this Agreement, were and are true and accurate as of the date the Financing Application and this Agreement were each executed by the Borrower. The financial information delivered by the Borrower to the Bank was current and correct as of its date. Since the date such financial information was delivered, there has not been any material adverse change in the financial condition or revenues and expenditures of the Borrower, or in the collection of the Pledged Revenues. The Borrower shall comply with all applicable State and Federal laws, rules, and regulations. To the extent that any assurance, representation, or covenant requires a future action, the Borrower shall take such action as is necessary for compliance.

(8) The Borrower shall adhere to accepted governmental accounting principles established by the Governmental Accounting Standards Board. As part of its bookkeeping system, the Borrower shall keep accounts of the Project separate from all other accounts and it shall keep accurate records of all expenditures relating to the Project, the Pledged Revenues and Loan disbursement receipts.

(9) The Borrower shall maintain and produce, no later than July 1 of each fiscal year, to the Bank an annual budget consistent with generally accepted accounting principles. Any changes and/or adjustments made to the Borrower's annual budget must be submitted to the Bank within 30 days of the changes being made.

(10) For any Pledged Collateral, the Bank may require the Borrower to execute a Deed of Trust along with this Agreement.

(11) In the event the anticipated Pledged Revenues are shown by the Borrower's annual budget to be insufficient to make the Loan Repayments for such Fiscal Year when due, the Borrower shall include in such budget other legally available funds which shall be sufficient, together with the Pledged Revenues, to make the Loan Repayments. Such other legally available funds shall be budgeted in the Borrower's annual budget and designated for the purpose provided by this paragraph (10), and the Borrower shall collect such funds for application as provided herein. The Borrower shall notify the Bank immediately in writing of any such budgeting of other legally available funds. Nothing in this covenant shall be construed as creating a pledge, lien, or charge upon any such other legally available funds; requiring the Borrower to levy or appropriate ad valorem tax revenues; or preventing the Borrower from pledging to the payment of any bonds or other obligations all or any part of such other legally available funds. To address any Loan Repayment insufficiencies, Bank may require the Borrower to execute a pledge addendum to include Borrower's other legally available funds into the Pledged Revenues.

(12) The Borrower covenants that this Agreement is entered into for the purpose of implementing, refunding, or refinancing the Project which will in all events serve a public purpose. The Borrower covenants that it will, under all conditions, complete and operate the Project to fulfill the public need described in its application for the financing of the Project.

(13) The Borrower shall, within 30 days of request, submit to the Bank such data, reports, records, contracts and other documents relating to the Project as the Bank may request in order to ascertain the performance by the Borrower of its obligations under this Agreement. The Bank shall have the right to conduct on-site monitoring visits and audits, and the Borrower shall, at Borrower's expense, cooperate and assist the Bank in the reasonable inspection and audit of books, records, accounts, data and other information related to the Project, and in copying and removing the same for such purposes at all reasonable times. The Borrower shall provide, without objection, any additional information as deemed appropriate by the Bank.

2.02 LEGAL AUTHORIZATION.

Upon signing this Agreement, the Borrower's legal counsel shall express the opinion, subject to laws affecting the rights of creditors generally, that:

(1) This Agreement has been duly authorized by the Borrower and shall constitute a valid and legal obligation of the Borrower enforceable in accordance with its terms upon execution by both parties; and

(2) This Agreement specifies the revenues pledged for repayment of the Loan, and the pledge is valid and enforceable.

2.03 AUDIT AND MONITORING REQUIREMENTS.

The administration of resources awarded by the Bank to the Borrower may be subject to audits and/or monitoring by the bank, at the sole and absolute discretion of the Bank.

(1) The Bank and its agents shall have the right, with or without prior written notice to Borrower to examine the records, books and other papers which reflect upon Borrower's financial condition or pertain to the income, expense, management, administration, and implementation of the Project and to make copies and abstracts from such materials. The Bank shall be permitted to make such examinations as often as The Bank may deem appropriate. The Bank also shall have the right, from time to time to conduct an audit or have an independent audit conducted of any of Borrower's financial information. At the conclusion of any audit conducted by or on behalf of the Bank, an audit report shall be prepared and delivered to the Borrower. Borrower shall pay on demand all costs incurred by Bank with respect to any such audit. Any costs incurred by the Bank in relation to audit shall not require prior notice or approval from the Borrower." The Borrower shall pay on demand all costs incurred by the Bank with respect to any such audit. Upon Borrower's failure to pay such amounts, and in addition to Bank's remedies for Borrower's failure to perform, the unpaid amounts shall be added to principal, shall bear Capitalized Interest until paid in full.

(2) The Bank may, from time to time, issue to the Borrower such reports, audit findings, and memoranda as it deems appropriate to notify the Borrower of any error, deficiency, or unsatisfactory condition (an "Adverse Condition") the Bank may discover. Such notification may be delivered in writing by any reasonable means including without limitation by email or first-class mail. Upon the Borrower's receipt of such notification, the Borrower shall take any action necessary to correct, resolve, or remedy any Adverse Condition to the satisfaction of the Bank. Records related to any audits, Adverse Conditions, litigation, or corrective action shall be retained for a period of no less than 7 years following the resolution same.

(3) Nothing in this Section 2.03 shall be construed to limit the authority of the Bank to conduct or arrange for the conduct of additional audits, examinations, or evaluations of State financial assistance or limit the authority of any other State official. The provisions of this section 2.03 shall be construed to give the Bank and the State the broadest possible authority permitted by the laws of Nevada to inspect, examine, audit and evaluate the financial records and other affairs of the Borrower and the Project.

(4) Copies of financial reporting packages, reports, or management letters required by this agreement shall be submitted by or on behalf of the Borrower directly to the Bank.

2.04 PROGRESS REPORTS

No later than January 15th, April 15th, July 15th, October 15th of each calendar year, the Borrower shall create and deliver to the Bank quarterly progress reports (individually, a "Progress Report") describing all material events, developments, and conditions of the Project. Progress Reports shall be submitted electronically to the Bank by an individual authorized by the governing board of the Borrower. At minimum, each Progress Report shall describe:

(1) All financial activities, events, and transactions which have occurred in the preceding 12 months.

(2) An analysis of the financial condition of the Project

(3) Program accomplishments occurring in the prior 12 months, including:

a. Specific action taken to implement approved objectives and activities of the Project;

b. Progress made on each objective and activity of the Project in terms of percentage completed;

(4) Any delays in the implementation of the Project, Project objective, or Project activity and the reason for the delay. In the event of a delay, a proposed revised Project schedule should be included if activities are not conforming to approved Project schedules as contained in the Financing Application.

(5) Progress toward projects performance goals aligned upon by the Borrower and Bank.

(6) Financial information of the project, including but not limited to:

a. Beginning fund balance;
b. Dollar amount of all expenditures;
c. Ending fund balance;
d. Interest earned to date; and
e. The amount and percent of funds being contributed to the Project from other sources.

(7) Any other information which may be of interest or note to the Bank or the State regarding the status, financial condition, or progress of the Project.

Should the Bank require any additional information or analysis from the Borrower following the receipt of any Progress Report, it shall make a request in writing to the individual who transmitted the Progress Report to the Bank. Any request for additional information shall set the Borrower's response deadline, which shall be strictly enforced.

2.05 RECORDS RETENTION.

The Borrower shall retain all records related to the Project for a period of no less than seven (7) years. The Borrower shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of at least seven (7) years from the date any audit report is issued, and shall allow the Bank, or its designee, access to such records upon request. The Bank or the State may extend the period during which any records must be retained upon written notice to the Borrower. Borrower's failure to retain any records described in this Section 2.05 for the period prescribed (or any extension thereof) shall constitute a material event of default.

All costs charged to the Project, including any approved services contributed by the Borrower or others, shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of the charges.

Any check or order drawn by the Borrower with respect to any item which is or will be supported by the Loan must be supported with a properly signed voucher on file in the office of the Borrower stating in proper detail the purpose for which such check or order is drawn. All checks, payrolls, invoices, contracts, vouchers, orders, or other accounting documents pertaining in whole or in part to the Project shall be clearly identified, and readily accessible, and, to the extent feasible, kept separate and apart from all other such documents.

2.06 ACCESS TO PROJECT SITES.

The Borrower shall provide to the Bank and its representatives access to any location related to the use or proposed use of Loan funds and any administrative offices related thereto, including without limitation any fire stations financed through the Project. The Borrower shall cause all of its employees, agents, representatives, and contractors to cooperate during any Project inspections, including making available copies of any documents and/or other materials.

ARTICLE III - LOAN REPAYMENT ACCOUNTS

3.01. RESERVED.

ARTICLE IV - THE PROJECT

4.01. PROJECT CHANGES.

The Borrower covenants and agrees that it will not change the scope of the Project or alter the nature of the Project in any material fashion, or substitute any other project for the Project, without the prior written approval of the Bank.

4.02. PROHIBITION AGAINST ENCUMBRANCES.

The Borrower is prohibited from selling, leasing, or disposing of any part of the Project which would materially adversely affect the ability of the Borrower to meet its obligations under this Agreement so long as this Agreement, including any amendment thereto, is in effect unless the written consent of the Bank is first secured.

4.03. COMPLETION MONEYS.

In addition to the proceeds of this Loan, the Borrower covenants that it has obtained, or will obtain, sufficient moneys from other sources to complete the Project on, or prior to, the Project completion date set forth in the Financing Application or such other date as the Bank may approve in writing. Failure of the Bank to approve additional financing, where required, shall not constitute a waiver of the Borrower's covenants to complete and place the Project in operation.

4.04. PROJECT SCHEDULE AND INDEBTNESS.

The Borrower agrees:

(1) Initiation of Project is anticipated to take place in November of 2024.

(2) The Project is anticipated to be completed in December of 2025. If the anticipated project completion date changes, the Borrower shall notify the Bank within 15 days.

(3) The Loan Repayments shall be due at the times and in the amounts set forth on Exhibit B.

ARTICLE V – RATE COVENANTS AND COLLECTION OF PLEDGED REVENUES

5.01. RATE COVERAGE.

To the extent that the Pledged Revenues are derived from revenues that may be adjusted by the Borrower, the Borrower shall maintain revenues at a level sufficient to provide, in each Fiscal Year, Pledged Revenues equal to or exceeding one and a half times the sum of the Loan Repayments due in such Fiscal Year. In addition, the Borrower shall satisfy the coverage requirements of all senior and parity debt obligations, if any.

5.02. COLLECTION OF PLEDGED REVENUES.

The Borrower shall use its best efforts to collect all Pledged Revenues and other amounts due to it and shall take no action to impair the collection of the Pledged Revenues.

ARTICLE VI - DEFAULTS AND REMEDIES

6.01. EVENTS OF DEFAULT.

Each of the following events shall be deemed a material event of default:

(1) Failure to make any Loan Payment when it is due and such failure shall continue for a period of 5 days.

(2) Any warranty, representation, or other statement by, or on behalf of, the Borrower contained in this Agreement or in any document, certificate or information furnished in compliance with, or in reference to, this Agreement (other than projections, estimates and other forward-looking information and general economic or industry information), is determined to be false or misleading in any material respect.

(3) An order or decree is entered, with the acquiescence of the Borrower, appointing a receiver for any part of the Project or the Pledged Revenues; or if such order or decree, having been entered without the consent or acquiescence of the Borrower, shall not be vacated, or discharged or stayed on appeal within 60 days after the entry thereof.

(4) Any proceeding is instituted, with the acquiescence of the Borrower, for the purpose of effecting a composition between the Borrower and its creditors or for the purpose of adjusting the claims of such creditors, pursuant to any federal or state statute now or hereafter enacted, if the claims of such creditors are payable from Pledged Revenues.

(5) Any bankruptcy, insolvency or other similar proceeding is instituted by, or against, the Borrower under federal or state bankruptcy or insolvency law now or hereafter in effect and, if instituted against the Borrower, is not dismissed within 60 days after filing.

(6) Any failure to comply with the provisions of this Agreement or failure in the performance or observance of any of the covenants or actions required by this Agreement (a "General Non-compliance Default"), provided, however, that if the Borrower provides the Bank with written notice of a General Non-compliance Default within 30 days of the date of such General Non-compliance Default, and such default does not relate to the Borrower’s obligations to make a Loan Payment, then the Borrower shall have 60 days from the date of such General Non-compliance Default to cure such General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion. If the Borrower fails, within the time periods provided

in the previous sentence, to (i) provide written notice of a General Non-compliance Default, or (ii) cure the General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion, then the Borrower shall be deemed to be in default of this Agreement as of the date of the General Non-compliance Default.

6.02. REMEDIES.

Upon any event of default, the Bank may pursue any available remedy at law or in equity, including without limitation:

(1) By mandamus or other proceeding at law or in equity, cause the Borrower to remit to the Bank Pledged Revenues sufficient to enable the Borrower to satisfy its obligations under this Agreement.

(2) By action or suit in equity, require the Borrower to account for all moneys received pursuant to this Agreement and to account for the receipt, use, application, or disposition of the Pledged Revenues.

(3) By action or suit in equity, enjoin any acts which may be unlawful or in violation of the rights of the Bank.

(4) By applying to a court of competent jurisdiction, cause the appointment of a receiver to manage the Project, establish and collect fees and charges, and apply the revenues to the reduction of the obligations under this Agreement.

(5) By notifying financial market credit rating agencies and potential creditors of the event of default.

(6) By suing for payment of amounts due, or becoming due, with interest on overdue payments together with all costs of collection, including attorneys' fees.

(7) By increasing the Financing Rate on the unpaid principal of the Loan to as much as 5.19% for a default under Subsection 6.01(1).

(8) The Bank shall have the right to foreclose, sell, or otherwise dispose of the pledged collateral in accordance with the terms of this agreement and with the applicable law.

In addition to pursuing any other remedy available under this Agreement, upon an event of default, the Bank may, by providing 60 days advance written notice to the Borrower, elect to terminate this Agreement, and the Bank shall have no further obligation or commitment under this Agreement to the Borrower. Any partial Loan Repayments by the Borrower shall be allocated first to interest and second to principal.

6.03. REMEDIES NOT EXCLUSIVE; DELAY AND WAIVER.

No remedy conferred upon or reserved to the Bank by this Article is exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy. No delay or omission by the Bank to exercise any right or power accruing as a result of an event of default shall impair any such right or power or shall be construed to be a waiver of any such default or

acquiescence therein, and every such right and power may be exercised as often as may be deemed prudent by the Bank. No waiver of any default under this Agreement shall extend to or affect any subsequent event of default, whether of the same or different provision of this Agreement or shall impair consequent rights or remedies.

ARTICLE VII - GENERAL PROVISIONS

7.01 DISCHARGE OF OBLIGATIONS.

All payments required to be made under this Agreement shall be cumulative and any deficiencies in any Fiscal Year shall be added to the payments due in the succeeding Fiscal Year and all Fiscal Years thereafter until fully paid. Loan Repayments shall continue to be secured by this Agreement until all of the payments required shall be fully paid to the Bank. If at any time the Borrower shall have paid all amounts due under this Agreement, or shall, in accordance with the provisions of this Section 8.01 have defeased the Loan, the pledge of, and lien on, the Pledged Revenues to the Bank shall be no longer in effect and, except as provided in Section 2.03 and 2.05, this Agreement shall be deemed fully performed. Deposit of sufficient cash or Defeasance Obligations may be made to effect defeasance of this Loan; provided that, the deposit shall be made in irrevocable trust with a banking institution or trust company for the sole benefit of the Bank or its assignees and the Bank has approved in writing such deposit. Notwithstanding any provision of this Agreement to the contrary, the Borrower may prepay this Loan only upon the express written consent of the Bank, which consent shall not be withheld if such prepayment, in the judgment of the Bank will not adversely impact the Bank's ability to comply with covenants relating to obligations secured by such Loan.

7.02 ASSIGNMENT OF RIGHTS UNDERAGREEMENT.

The Borrower hereby expressly acknowledges that the Loan and all payments of principal and interest thereon, and all proceeds thereof, have been pledged and assigned under the Resolution as security for the payment of principal of, premium, if any, and interest on the Bonds and by the execution of this Agreement the Borrower in all respects consents to such pledge and assignment. The Bank may further pledge or assign all or any parts of this Agreement without the prior consent of the Borrower after written notification to the Borrower. The Borrower shall not assign its rights and obligations under this Agreement without the prior written consent of the Bank and receipt by the Bank of a Bond Counsel Opinion, obtained at the Borrower’s expense, that such assignment will not adversely impact the tax status of any Applicable Tax-Exempt Bonds.

7.03 AMENDMENT OF AGREEMENT.

This Agreement may only be amended in writing mutually executed by authorized representatives of the Bank and Borrower. However, no amendment shall be permitted which is inconsistent with any applicable State or Federal law. Any attempted amendment to this Agreement which is inconsistent with any State or Federal law shall be deemed void *ab initio.*

7.04 ANNULMENT OF AGREEMENT.

The Bank may unilaterally annul this Agreement if the Borrower has not drawn any of the Loan proceeds within six months of the first scheduled disbursement date referenced in Exhibit A. If the Bank unilaterally annuls this Agreement, the Bank will provide written notification to the Borrower.

7.05 SUSPENSION AND TERMINATION.

If the Borrower abandons or, before completion, discontinues the Project; or if the commencement, prosecution, or timely completion of the Project by the Borrower is rendered improbable, infeasible, impossible, or illegal, by written notice to the Borrower, the Bank may suspend any or all of its obligations under this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected, or at its option, the Bank may terminate any or all of its remaining obligations under this Agreement.

Upon receipt of any termination or suspension notice, the Borrower shall proceed promptly to carry out the actions required therein which may include, but not be limited to: (1) necessary action to terminate or suspend, as the case may be, Project activities and contracts and such other action as may be required or desirable to keep to the minimum the costs upon the Loan; (2) furnish a statement of the Project activities and contracts, and other undertakings the cost of which are otherwise includable as Project costs; and (3) repay the Bank according to the provisions of the Agreement, or as otherwise agreed upon, in writing, by the Bank and the Borrower. The termination or suspension shall be carried out in conformity with the latest schedule, plan, and budget as approved by the Bank or upon the basis of terms and conditions imposed by the Bank upon the failure of the Borrower to furnish the schedule, plan, and budget within a reasonable time.

The Bank reserves the right to unilaterally cancel this Agreement for refusal by the Borrower to allow public access to all documents, papers, letters, or other materials subject to the provisions of the Nevada Revised Statutes, and made or received in conjunction with this Agreement.

7.06 SEVERABILITY CLAUSE.

If any provision of this Agreement shall be held invalid or unenforceable, the remaining provisions shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

ARTICLE XIII - DETAILS OF FINANCING

8.01 PRINCIPAL AMOUNT OF LOAN.

The Bank agrees to lend to the Borrower, and the Borrower agrees to repay the Bank the Loan at the times, in the amounts and in the manner set forth in this Agreement. The principal amount of the Loan as of any date shall consist of the aggregate Disbursements (as defined below), plus Capitalized Interest that has accrued and been added to the principal amount of the Loan, plus interest other than Capitalized Interest, if any, that has accrued and been added to the principal amount of the Loan, less the aggregate principal component of all Loan Repayments made, all as of such date.

The estimated principal amount of the Loan as of the date of the first Loan Payment is $5,252,000, which consists of the amounts scheduled to be disbursed to the Borrower in the amounts and at the times set forth in Disbursement Schedule attached hereto as Exhibit A.

8.02 LOAN ORIGINATION FEE.

Upon the closing of the loan, the Borrower is obligated to pay 1% of the total loan amount, equaling $52,520 as a loan origination fee to the Bank. This amount shall be due upon execution of this agreement.

8.03 FINANCING RATE.

Interest shall accrue on the principal amount of the Loan at the Financing Rate. The Financing Rate is 3.11% per annum, compounded annually, using a 360-day year consisting of twelve 30-day months counting convention, as indicated by the Loan Amortization Schedule attached hereto as Exhibit B.

8.04 LOAN DISBURSEMENTS.

The Bank shall disburse the Loan to the Borrower in the amounts and at the times set forth in the Disbursement Schedule (Exhibit A) provided that prior to each Disbursement, the Bank receives a written request for such Disbursement which certifies that all prerequisites for such Disbursement have been satisfied. Any written request for a Disbursement shall be signed by the Borrower's Authorized Representative under penalty of perjury. The Bank may, prior to making any Disbursement, require Borrower to furnish it with any evidence the Bank may deem necessary to verify that Borrower has met the prerequisites for Disbursement. The Bank may elect, in its sole and absolute discretion, to withhold any Disbursement until it is satisfied that all prerequisites to Disbursement have been met.

Upon written request by the Borrower, the Bank may, in its sole and absolute discretion, amend the Disbursement Schedule to take into account unexpected events or reasonable adjustments to the financing of the Project. The Bank may, in its sole and absolute discretion, adjust the Loan Amortization Schedule attached hereto as Exhibit B.

Under no circumstances shall the sum of the Disbursements to the Borrower exceed $5,252,000 under this Agreement. Furthermore, the Bank's obligation to fund any Disbursement is subject to funds being made available by an appropriation made pursuant to Nevada law.

8.05 LOAN REPAYMENTS.

Loan Repayments shall be made at the time and in the amounts set forth in the Loan Amortization Schedule attached hereto as Exhibit B. To the extent the actual principal amount of the Loan calculated as provided in Section 8.01 above is less than the estimated principal amount of the Loan as set forth in Section 8.01 hereof, the amount of the scheduled Loan Payment credited to principal shall increase and the Loan Payment Schedule shall be adjusted, so that the Loan is paid in full over a shorter amount of time. Notwithstanding the foregoing, however, if the actual principal amount of the Loan calculated as provided in Section 8.01 above is less than the estimated principal amount of the Loan as set forth in Section 8.01, the parties to this Agreement hereby agree to adjust the Loan Payment Schedule in such a way as to not adversely impact any obligations of the Bank secured by repayments under this Agreement.

Loan Repayments shall be credited first to interest accruing on the principal amount of the Loan, if any, then to principal.

ARTICLE IX – MISCELLANEOUS

9.01 THIRD PARTY AGREEMENTS

Third Party Agreements: Except as otherwise authorized in writing by the Bank, the Borrower shall not execute any contract or obligate itself in any manner for the procurement of consultant services, construction or purchase of commodities contracts or amendments thereto,

with any third party with respect to the Project without the prior written approval of the Bank. Failure to obtain such approval from the Bank shall be deemed a material breach of this Agreement, relieving the Bank of any obligation to make Disbursements under this Agreement. The Bank specifically reserves unto itself the right to review the qualifications of any consultant or contractor and to approve or disapprove the employment of the same. Such decisions shall be deemed final and binding on the Borrower.

9.02 EQUAL EMPLOYMENT OPPORTUNITY.

In connection with the carrying out of any project, the Borrower shall not discriminate against any employee or applicant for employment because of race, age, creed, color, sex or national origin.

9.03 PROHIBITED INTERESTS.

Neither the Borrower nor any of its contractors, subcontractors, consultants, or subconsultants shall enter into any contract with one another, or arrangement in connection with the Project or any property included or planned to be included in the Project, which violates any provision of the Nevada Revised Statutes, relating to conflicts of interest and prohibited transactions. The Borrower shall further diligently abide by all provisions of Nevada law regulating the Borrower with respect to procurement, contracting, and ethics.

9.04. ADHERENCE TO 2020 STATE CLIMATE STRATEGY.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable regulations of the Bank, including ensuring that all construction done through the Project is consistent with the standards and goals set forth in Nevada's Climate Strategy for the year of 2020 and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820.

The Borrower will be solely responsible for any liability in the event of non-compliance with applicable regulations and will reimburse the Bank for any loss incurred in connection therewith.

9.05 PREVAILING WAGES.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable provisions of NRS Chapter 226 including the payment of prevailing wages.

The provisions of NRS 338.013 to 338.090, inclusive, apply to any contract for construction work on the Project, if any. Any contractor who is awarded a contract or enters into an agreement to perform construction work related to the Project, and any subcontractor who performs any portion of any construction work on the Project shall comply with the provisions of NRS 338.013 to 338.090, inclusive, in the same manner as if a public body had undertaken the qualified project or had awarded the contract.

The Borrower shall be solely responsible for any liability in the event of non-compliance with this section and will reimburse the Bank for any loss incurred in connection therewith.

9.06 LOCAL HIRE AND APPRENTICESHIP UTILIZATION.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable regulations of the Bank including the hiring of Nevada residents and the utilization of registered apprentices on any construction projects.

The Borrower will ensure that for the duration of the Project, not less than 50 percent of the total project work hours performed within each construction trade by employees of a contractor or subcontractor are performed by residents of Nevada, with not less than 15 percent of those project work hours performed within each construction trade by employees of the contractor or subcontractor being performed by disadvantaged workers.

If the Borrower is unable to comply with the project work hour requirements set forth in this section, the Borrower may petition the Bank for an exemption from these requirements of this section. Upon receipt of such a petition, the Bank may exempt the Borrower from the requirements of this section if it is found that the inability of the Borrower to comply with the requirements of this section is due to circumstances beyond the control of the Borrower.

The Borrower will be solely responsible for any liability in the event of non-compliance with applicable regulations and will reimburse the Bank for any loss incurred in connection therewith.

9.07 NO OBLIGATION TO THIRDPARTIES.

Except to the extent set forth herein, neither the Bank nor the Borrower shall be obligated or liable hereunder to any person or entity not a party to this Agreement.

9.08 WHEN RIGHTS AND REMEDIES NOT WAIVED.

In no event shall the making by the Bank of any Disbursement to the Borrower constitute or be construed as a waiver by the Bank of any breach of covenant or any default which may then exist, on the part of the Borrower, and the making of such Disbursement by the Bank while any such breach or default shall exist shall in no way impair or prejudice any right or remedy available to the Bank with respect to such breach or default.

9.09 BONUS OR COMMISSION.

By execution of the Agreement the Borrower represents that it has not paid and, also, agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its application for the Loan established hereunder.

9.10 INDEMNITY.

To the extent allowed by law, the Borrower shall indemnify, defend, and hold harmless the Bank and all of its officers, agents, and employees from any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Borrower, its agents, employees, contractors and/or subcontractors during the performance of the Agreement, except that neither the Borrower, its agents, employees, contractors and/or subcontractors will be liable under this paragraph for any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Bank, or any of its officers, agents, or employees, during the performance of the Agreement.

If the Bank receives notice of claim for damages that may have been caused by the Borrower in the performance of services required under this Agreement, the Bank will immediately forward the claim to the Borrower. The Bank's failure to promptly notify the Borrower of a claim will not act as a waiver or any right herein.

9.11 PLANS AND SPECIFICATIONS.

In the event that this Agreement involves the purchasing of capital equipment or the constructing and equipping of a facility, the Borrower shall design and construct the equipment and/or facility in accordance with the standards applicable to the Borrower. Failure to follow the plans and specifications shall be sufficient cause for delays in the distribution of disbursements by the Bank.

9.12 PROJECT COMPLETION, BORROWER CERTIFICATION.

Upon completion of the Project, the Borrower will certify in writing that the Project (or expending of the Loan) was completed in accordance with applicable plans and specifications and that the Project is accepted by the Borrower as suitable for the intended purpose.

9.13 ENTIRE AGREEMENT.

The Financing application executed by the Borrower, all exhibits, attachments and schedules attached to the Financing Application, and this Agreement ("the Agreement Documents") sets forth the entire agreement between the parties and incorporate and supersede all prior negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and therein, and the parties hereto agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in the Agreement Documents. Accordingly, it is agreed that no deviation from the terms of the Agreement Documents shall be predicated upon any prior representation or agreements whether oral or written. It is further agreed that no modification, amendment or alteration in the terms and conditions contained in the Agreement Documents shall be effective unless contained in a written document executed by the parties hereto.

It is further agreed that the Bank will have no obligation to honor any request for disbursement made by the Borrower or otherwise make any disbursement under this agreement in the event that the Bank has notified the Borrower that an event of default has occurred under this or any other agreement between the Borrower and the Bank, or if the Bank, in its sole discretion, determines that events have occurred which substantially diminish the likelihood that the Borrower will timely and fully honor its obligations under this agreement or any other agreement between the Bank and the Borrower. Any waiver of this provision by disbursement following an event of default by the Borrower under the terms of this agreement, or any other agreement between the Borrower and the Bank, will not constitute a continuing waiver of this provision and the Bank may refuse to make further disbursements without any liability to the Borrower whatsoever.

In the event of conflict between the terms and conditions of the Agreement Documents: (i) the terms and conditions contained in the body of this Agreement prevail over conflicting terms and conditions contained in any exhibits, schedules and attachments attached to this Agreement; (ii) the terms and conditions contained in the body of the Financing Application prevail over any conflicting terms and conditions contained in any exhibits, schedules and attachments attached to the Financing Application; and (iii) the terms and conditions of the Agreement, including all exhibits, schedules and attachments hereto, prevail over conflicting terms and conditions contained in the Financing Application and any exhibits, schedules and attachments thereto.

9.14 NOTICES.

Any notice, demand, request or other instrument which is required to be given under this Agreement in writing shall be delivered to the following addresses and/or via email:

If to the Bank: Nevada State Infrastructure Bank
101 North Carson Street
Carson City, Nevada 89701
ejimenez@nevadatreasurer.gov

_____

If to Borrower: Truckee Meadows Fire Protection District
3663 Baron Way
Reno, NV 89511
info@tmfpd.us

ARTICLE X - EXECUTION OF AGREEMENT

This Agreement shall be executed in three or more counterparts, any of which shall be regarded as an original and all of which constitute but one and the same instrument.

IN WITNESS WHEREOF, the Bank has caused this Agreement to be executed on its behalf by its Secretary and the Borrower has caused this Agreement to be executed on its behalf by its Authorized Representative and by its affixed seal. The effective date of this Agreement shall be the Agreement Date.

NEVADA STATE INFRASTRUCTURE BANK

Treasurer Zach Conine Chair of the Board of Directors	Legal

Borrower:_____

Chief Charles Moore

Truckee Meadows Fire Protection District

Exhibit A

Loan Draw-Down/Disbursement Schedule

Total Loan Amount: $5,252,000

Total Bank Commitment: $5,252,000

Fiscal Year	Anticipated Disbursement	Remaining
2025	$5,252,000	$0

EXHIBIT B

Anticipated Loan Amortization Schedule

Preliminary, subject to change

Truckee Meadows Fire Protection District, Nevada
Capital Improvement Bonds, Series 2024
Debt Service Schedule

Date	Principal	Rate	Interest	Semi-Annual Debt Service	Annual Debt Service
12/03/2024		3.110%			
06/01/2025	$73,000		$80,761.17	$153,761.17	$153,761.17
12/01/2025	73,000		80,533.45	153,533.45	
06/01/2026	75,000		79,398.30	154,398.30	307,931.75
12/01/2026	76,000		78,232.05	154,232.05	
06/01/2027	77,000		77,050.25	154,050.25	308,282.30
12/01/2027	78,000		75,852.90	153,852.90	
06/01/2028	79,000		74,640.00	153,640.00	307,492.90
12/01/2028	81,000		73,411.55	154,411.55	
06/01/2029	82,000		72,152.00	154,152.00	308,563.55
12/01/2029	83,000		70,876.90	153,876.90	
06/01/2030	84,000		69,586.25	153,586.25	307,463.15
12/01/2030	86,000		68,280.05	154,280.05	
06/01/2031	87,000		66,942.75	153,942.75	308,222.80
12/01/2031	88,000		65,589.90	153,589.90	
06/01/2032	90,000		64,221.50	154,221.50	307,811.40
12/01/2032	91,000		62,822.00	153,822.00	
06/01/2033	93,000		61,406.95	154,406.95	308,228.95
12/01/2033	94,000		59,960.80	153,960.80	
06/01/2034	95,000		58,499.10	153,499.10	307,459.90
12/01/2034	97,000		57,021.85	154,021.85	
06/01/2035	98,000		55,513.50	153,513.50	307,535.35
12/01/2035	100,000		53,989.60	153,989.60	
06/01/2036	101,000		52,434.60	153,434.60	307,424.20
12/01/2036	103,000		50,864.05	153,864.05	
06/01/2037	105,000		49,262.40	154,262.40	308,126.45
12/01/2037	106,000		47,629.65	153,629.65	
06/01/2038	108,000		45,981.35	153,981.35	307,611.00
12/01/2038	110,000		44,301.95	154,301.95	
06/01/2039	111,000		42,591.45	153,591.45	307,893.40
12/01/2039	113,000		40,865.40	153,865.40	
06/01/2040	115,000		39,108.25	154,108.25	307,973.65
12/01/2040	117,000		37,320.00	154,320.00	
06/01/2041	118,000		35,500.65	153,500.65	307,820.65
12/01/2041	120,000		33,665.75	153,665.75	
06/01/2042	122,000		31,799.75	153,799.75	307,465.50
12/01/2042	124,000		29,902.65	153,902.65	
06/01/2043	126,000		27,974.45	153,974.45	307,877.10
12/01/2043	128,000		26,015.15	154,015.15	
06/01/2044	130,000		24,024.75	154,024.75	308,039.90
12/01/2044	132,000		22,003.25	154,003.25	
06/01/2045	134,000		19,950.65	153,950.65	307,953.90
12/01/2045	136,000		17,866.95	153,866.95	
06/01/2046	138,000		15,752.15	153,752.15	307,619.10
12/01/2046	140,000		13,606.25	153,606.25	
06/01/2047	142,000		11,429.25	153,429.25	307,035.50
12/01/2047	145,000		9,221.15	154,221.15	
06/01/2048	147,000		6,966.40	153,966.40	308,187.55
12/01/2048	149,000		4,680.55	153,680.55	
06/01/2049	152,000		2,363.60	154,363.60	308,044.15
	$5,252,000		$2,289,825.27	$7,541,825.27	$7,541,825.27

EXHIBIT C

Summary Project Specifications

This loan from the Nevada State Infrastructure Bank ("Lender") to the Truckee Meadows Fire Protection District ("Borrower") is to support the construction of the Hidden Valley Fire Station Apparatus Bay. The Borrower will utilize financing from the Lender for improvements to the existing Hidden Valley Fire Station, including replacement apparatus bays, tool and equipment maintenance, equipment and gear storage, and office space at the Project site.

This Project will replace the existing apparatus bay with a larger bay that will accommodate modern fire engines. The existing apparatus bay, formerly used by a volunteer 501 (c)3, is too small to accommodate all the fire engines in the Borrower's fleet. The building constructed through this Project will also add offices, a public entry, and support spaces to store and repair ancillary firefighting equipment.

The total Project site is 4,235 square feet consisting of 2,548 square feet of apparatus bays and 1,687 square feet of offices, equipment maintenance, and storage facilities. The first phase of this Project was completed by the Borrower in 2022, which involved the construction of crew quarters at the Project site for $1,190,162.

A term sheet outlining the various elements of this loan, is included below:

State Infrastructure Bank / Hidden Valley Fire Station Apparatus Bay
Proposed Loan Terms

Lender	Nevada State Infrastructure Bank
Borrower	Truckee Meadows Fire Protection District
Loan Amount	Maximum of $5,252,000
Loan Purpose	Loan proceeds will be used by the Borrower to construct improvements to the Hidden Valley Fire Station Apparatus Bay.
Maturity	25 years
Security	Borrower has approved a pledge from consolidated tax revenues over 25 years to securitize this loan.
Interest Rate	Fixed rate of 3.11% per annum.
Disbursement	One $5,252,000 disbursement upon loan closing, subject to the Lender's receipt of the $52,520 loan origination fee.
Additional Sources of Funding	Borrower has already provided $1,190,162 in capital to construct the first phase of this project.
Terms of Repayment	Borrower shall make semi-annual payments consisting of principal and accrued interest not to exceed $309,000 each year. Payments will be due on June 1st and December 1st of each year, commencing June 1, 2025, until maturity of the loan on June 1, 2049.
SIB Loan Origination Fee	Borrower will pay 1% of the total loan amount, equaling $52,520 as a loan origination fee. This amount will be due within 30 days of loan closing.
Reporting	Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender.
Prevailing Wage, Local Hire, and Apprenticeship Utilization	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.

Exhibit D
Bond Resolution

Summary - a resolution authorizing the issuance of the District's Capital Improvement Revenue Bonds, Series 2024.

RESOLUTION NO. TM09-2024

A RESOLUTION AUTHORIZING THE ISSUANCE OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024, FOR FIRE STATION AND ADMINISTRATION PROJECTS; AND PROVIDING THE FORM, TERMS AND CONDITIONS OF THE BOND AND OTHER DETAILS IN CONNECTION THEREWITH.

WHEREAS, the Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively) is a political subdivision of the State duly organized and operating as a fire district under the provisions of Nevada Revised Statutes ("NRS") 474.460 through 474.540 (the "Fire Protection Act" or the "Project Act"); and

WHEREAS, the Board of Fire Commissioners of the District (the "Board") has determined and does hereby declare pursuant to Nevada Revised Statutes ("NRS") 474.460 through 474.540, inclusive (the "Project Act"), and pursuant to chapter 350 of NRS and all laws amendatory thereof and NRS 360.600 to 360.740, inclusive (the "Consolidated Tax Act"), the District is authorized and empowered to use certain proceeds of taxes distributed to and imposed within the District pursuant to the Consolidated Tax Act (the "Consolidated Tax") to pledge to bonds in accordance with the provisions of NRS 350.500 through 350.720, inclusive, cited in NRS 350.500 thereof by the short title "Local Government Securities Law" (the "Bond Act") to finance the cost of acquiring properties for stations and administration authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project") and to evidence such borrowing by the issuance of bonds in accordance with the provisions of the Bond Act; and

WHEREAS, the District has previously issued its:

a. Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged

Revenues), Series 2020 (the "2020 Bond"), which are secured in whole or in part by the revenues derived from 15% of the proceeds of the Consolidated Tax and distributed to the District (the "Pledged Revenues"); and

b. Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2021 (the "2021 Bonds"); and

WHEREAS, other than the 2020 Bond and the 2021 Bonds, the District has never pledged nor in any way hypothecated the Pledged Revenues to the payment of any bonds or for any other purpose; and

WHEREAS, the District has determined and hereby determines that it is necessary and in the best interests of the District and its citizens that the Project be acquired, constructed and equipped; and

WHEREAS, the District hereby provides for the private sale of the Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024 (the "Bonds", the "Bond" or the "Municipal Security") to be issued as a single bond in the maximum principal amount of $5,252,000 to finance the Project with a lien on the Pledged Revenues prior and superior to the lien thereon of the 2020 Bond and the 2021 Bonds and any additional subordinate securities; and

WHEREAS, the District requested the Nevada State Infrastructure Bank (the "Nevada State Infrastructure Bank") under NRS 445A.060 to 445A.160, inclusive (the "State Project Act"), to make loans to the District by purchasing the Municipal Security in the maximum principal amount of $5,252,000; and

WHEREAS, the District has made an application for the financing of the Project (the "Financing Application"), through a loan made under and pursuant to NRS Chapter 408, and the Nevada State Infrastructure Bank has determined that the Project meets all requirements for a loan and has agreed to make a loan (the "Loan") to the District for the financing of the Project as set forth in the Financing Agreement between the Nevada State Infrastructure Bank and the District (the "Financing Agreement"); and

WHEREAS, NRS 350.105 to 350.195, inclusive, and NRS Chapter 408 permit the Municipal Security to be sold at private sale to the Nevada State Infrastructure Bank; and

WHEREAS, after private negotiation pursuant to the Bond Act and NRS Chapter 408, the District's Chief Fiscal Officer, as the District's chief financial officer (the "Chief Fiscal Officer"), or in such officer's absence, the District's Fire Chief, as the District's chief administrative officer (the "Fire Chief"), is hereby authorized to receive bids and sell the Bond to the Nevada State Infrastructure Bank (the "Purchaser") and the Chief Fiscal Officer or the Fire Chief is hereby authorized to accept a binding bid for the Bonds, the Bonds to bear interest at the rate per annum provided in the Financing Agreement, such rate not to exceed 3 percent over the "Index of Revenue Bonds" most recently published in The Bond Buyer prior to the time a negotiated offer is accepted for the Bond, at a price equal to the principal amount thereof, all as specified by the Chief Fiscal Officer or the Fire Chief in the Financing Agreement; and

WHEREAS, the Board has found and determined and hereby declares:

A. This Resolution pertains to the sale, issuance, and payment of the Bonds.

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA:

ARTICLE I.

SHORT TITLE, DEFINITIONS, INTERPRETATION,
RATIFICATION, TRANSMITTAL, AND EFFECTIVE DATE

Section 101 Short Title. This Resolution shall be known as and may be designated by the short title "2024 Bond Resolution" (this "Resolution").

Section 102 Meanings and Construction.

A. Definitions. The terms in this Section defined for all purposes of this Resolution and of any instrument amendatory hereof or supplemental hereto, and of any other instrument or any other document relating hereto, except where the context by clear implication otherwise requires, shall have the meanings herein specified:

"Acquisition Account" means the "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Project Construction and Other Acquisition Account" created in Section 401 herein.

"annual principal and interest requirements" means the sum of the principal of and interest on the Outstanding Bonds and any other Outstanding designated securities payable from the Pledged Revenues having a lien thereon on a parity with the lien thereon of the Bonds, to be paid during any Bond Year, but excluding any reserve requirements to secure such payments unless otherwise expressly provided and excluding any amount payable from capitalized interest. In calculating this amount, the principal amount of bonds required to be redeemed prior to maturity pursuant to a mandatory redemption schedule contained in the Resolution or other instrument authorizing the issuance of such bonds (e.g., the schedule, if any, set forth in the Certificate of the District) shall be treated as maturing in the Bond Year in which such bonds are so required to be redeemed, rather than in the Bond Year in which the stated maturity of such bonds occurs.

"Board" means the Board of Fire Commissioners of the District, in the State of Nevada, including any successor of the District.

"Bond Act" means NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law.

"Bond Fund" means the special accounts designated as the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," created herein, and required to be accumulated and maintained in Section 504 hereof which shall be held separate and apart from the Income Fund.

"Bond Requirements" means the principal of, any prior redemption or prepayment premiums due in connection with, and the interest on the Bonds and the 2020 Bond and any additional bonds or other additional securities payable from the Pledged Revenues and hereafter issued, or such part of such securities or such other securities as may be designated, as such principal, premiums and interest become due at maturity or on a Redemption Date designated in a mandatory redemption schedule, in a notice of prior redemption, or otherwise.

"Bonds" means the securities issued hereunder and designated as the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024."

"Bond Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year.

"Budget Act" means NRS 354.470 to 354.626, inclusive, and all laws amendatory thereof, designated in NRS 354.470 as the Local Government Budget and Finance Act.

"Chair" means the de jure or de facto Chair of the Board of the District and designated as such by the District, or successor in functions, if any.

"Chief Fiscal Officer" means the Chief Fiscal Officer of the District or any other officer designated by the District as the de jure or de facto chief financial officer of the District for purposes of NRS 350.165.

"District Clerk" means the de jure or de facto Clerk of the District and designated as such by the District, or successor in functions, if any.

"combined maximum annual principal and interest requirements" means the greatest of the annual principal and interest requirements to be paid during any Bond Year for the period beginning with the Bond Year in which such computation is made and ending with the Bond Year in which any bond last becomes due at maturity or on a Redemption Date on which any bond

thereafter maturing is called for prior redemption. If any outstanding bonds are subject to variable interest rates, for the purpose of such computation, such interest rates shall be determined by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer. Any such computation shall be adjusted as provided in Section 703C hereof, and shall be made by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer if expressly so required.

"Comparable Bond Year" means, in connection with any Fiscal Year, the Bond Year which ends in the Fiscal Year.

"Consolidated Tax Act" means, collectively, NRS 360.600 to 360.740, inclusive, as amended from time to time.

"Cost of the Project" means all or any part designated by the District of the cost of the Project, which cost, at the option of the District, except as limited by law, may include all or any part of the incidental costs relating to the Project, including, without limitation:

a. Preliminary expenses advanced by the District from funds available for use therefor or from any other source, or advanced with the approval of the District from funds available therefor or from any other source by the State, the Federal Government, or by any other Person with the approval of the District (or any combination thereof);

b. The costs in the making of surveys, audits, preliminary plans, other plans, specifications, estimates of costs, and other preliminaries;

c. The costs of premiums on builders' risk insurance and performance bonds, or a reasonably allocable share thereof;

d. The costs of appraising, printing, estimates, advice, services of engineers, architects, accountants, financial consultants, attorneys at law, clerical help, or other agents or employees;

e. The costs of making, publishing, posting, mailing and otherwise giving any notice in connection with the Project, the filing or recordation of instruments, the taking of options, the issuance of the Bonds and any other securities relating to the Project, and bank fees and expenses;

f. The costs of contingencies;

g. The costs of the capitalization with the proceeds of the Bonds of any interest on the bonds or other securities for any period not exceeding the period estimated by the District to effect the Project plus one year, of any discount on the bonds or other securities, and of any reserves for the payment of the principal of and interest on the Bonds or other securities, of any replacement expenses, and of any other cost of the issuance of the Bonds or other securities relating to the Project;

h. The costs of amending any Resolution, resolution or other instrument authorizing the issuance of or otherwise relating to the Outstanding Bonds or other securities relating to the Project;

i. The costs of funding any medium-term obligations, emergency loans, construction loans and other temporary loans not exceeding 10 years relating to the Project and of the incidental expenses incurred in connection with such loans;

j. The costs of any properties, rights, easements or other interests in properties, or any licenses, privileges, agreements and franchises;

k. The costs of demolishing, removing or relocating any buildings, structures or other facilities on land acquired for the Project, and of acquiring lands to which such buildings, structures or other facilities may be moved or relocated; and

l. All other expenses necessary or desirable and relating to the Project, as estimated or otherwise ascertained by the District. The Board hereby determines that the costs of issuance of the Bonds are necessary or desirable and related to the Project.

"District Treasurer" or "Treasurer" means the de jure or de facto District treasurer of the District and designated as such by the District.

"Events of Default" means the events stated in Section 1003 hereof.

"Federal Government" means the United States, or any agency, instrumentality or corporation thereof.

"Federal Securities" means bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of, or the principal and interest of which securities are unconditionally guaranteed by, the United States.

"Fire Chief" means the Fire Chief of the District or any other officer designated by the District as the de jure or de facto chief administrative officer of the District for purposes of NRS 350.165.

"Fiscal Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year; but if the Nevada legislature changes the statutory fiscal year relating to the District, the Fiscal Year shall conform to such modified statutory fiscal year from the time of each such modification, if any.

"hereby," "herein," "hereinabove," "hereinafter," "hereinbefore," "hereof," and any similar term refer to this Resolution and not solely to the particular portion thereof in which the word is used; "heretofore" means before the adoption of this Resolution; and "hereafter" means after the adoption of this Resolution.

"Income Fund" means the special account designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" previously created and continued herein, which shall be held separate and apart from the Bond Fund.

"Independent Accountant" means any certified public accountant, or any firm of certified public accountants, duly licensed to practice and practicing as such under the laws of the State, as from time to time appointed and compensated by the District:

a. Who or which is, in fact, independent and not under the domination of the District;

b. Who or which does not have any substantial interest, direct or indirect, with the District, and

c. Who or which is not connected with the District as an officer or employee thereof, but who may be regularly retained to make annual or similar audits of any books or records of the District.

"Interest Account" means the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," created in Section 501 hereof.

"NRS" means Nevada Revised Statutes.

"newspaper" means a newspaper printed in the English language, published at least once each calendar week.

"Outstanding" when used with reference to the Bonds or any other designated securities and as of any particular date means all the Bonds or any such other securities payable from the Pledged Revenues, as the case may be, in any manner theretofore and thereupon being executed and delivered:

a. Except any Bond or other security canceled by the District, by the Paying Agent or otherwise on the District's behalf, at or before such date;

b. Except any Bond or other security the payment of which is then due or past due and moneys fully sufficient to pay the same are on deposit with the Paying Agent;

c. Except any Bond or other security for the payment or the redemption of which moneys at least equal to the District's Bond Requirements to the date of maturity or to any Redemption Date, shall have heretofore been deposited with a Trust Bank in escrow or in trust for that purpose, as provided in Section 901 hereof; and

d. Except any Bond or other security in lieu of or in substitution for which another bond or other security shall have been executed and delivered pursuant to Sections 306 or 1109 hereof.

"owner" or any similar term, when used in conjunction with any Bonds, or any other designated securities, means the registered owner of any Bonds or other security which is registrable for payment if it shall at the time be registered for payment otherwise than to bearer.

"Parity Securities" means bonds or securities hereafter issued which have a lien on the Pledged Revenues that is on a parity with the lien thereon of the Bonds herein authorized.

"Paying Agent" means the District's Chief Fiscal Officer or any successor which may be appointed from time to time as paying agent for the Bonds.

"Person" means a corporation, firm, other body corporate (including, without limitation, the Federal Government, the State, or any other body corporate and politic other than the District), partnership, association or individual, and also includes an executor, administrator, trustee, receiver or other representative appointed according to law.

"Pledged Revenues" means a 15% portion of all income and revenue derived by the District from the imposition and collection of the Consolidated Tax and distributed to the District and imposed pursuant to the Consolidated Tax Act. The Pledged Revenues means all or a portion of the Pledged Revenues. The designated term indicates sources of revenues and does not necessarily indicate all or any portion or other part of such revenues in the absence of further qualification. "Pledged Revenues" includes income derived from any supplemental Consolidated Tax imposed by the District if the Board is authorized to include and specifically elects to include the additional tax in "Pledged Revenues" for the remaining term of the Bonds.

"Principal Account" means the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," created in Section 501 hereof.

"Project" means the means the acquisition of properties for stations and administration authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor.

"Project Act" means NRS 474.460 through 474.540, inclusive, as amended from time to time.

"Rebate Account" means the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Rebate Account" created in Section 507 hereof.

"Redemption Date" means a date fixed for the redemption prior to their respective maturities of any Bonds or other designated securities payable from any Pledged Revenues in any mandatory redemption schedules, or in any notice of prior redemption or otherwise fixed and designated by the District.

"Redemption Price" means, when used with respect to a Bond or other designated security payable from any Pledged Revenues, the principal amount thereof plus the applicable premium, if any, payable upon the redemption thereof prior to the stated maturity date of such Bond or other security on a Redemption Date in the manner contemplated in accordance with the security's terms.

"Registrar" means the District's Chief Fiscal Officer or any successor which may be appointed from time to time as registrar for the Bonds.

"Regular Record Date" means the 15th day of the calendar month next preceding each interest payment date.

"Special Record Date" means a special date fixed by the Paying Agent to determine the names and addresses of owners of the Bonds for the payment of any defaulted interest on any of the Bonds, as further provided in Section 302 hereof. At least 10 days' notice will be given by the Paying Agent electronically or otherwise to each owner of a Bond as stated on the Registrar's registration list at the close of business on a date fixed by the Paying Agent, stating the date of the Special Record Date and the due date fixed for the payment of such defaulted interest.

"State" means the State of Nevada.

"Subordinate Securities" means bonds or securities which have a lien on the Pledged Revenues that is subordinate and junior to the lien thereon of the Bonds herein authorized, including the 2020 Bond and the 2021 Bonds.

"Tax Code" means the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds.

"Trust Bank" means a state or national bank or trust company which is a member of the Federal Deposit Insurance Corporation and which is located within the United States, which bank is authorized to exercise and is exercising trust powers, and also means any branch of the Federal Reserve Bank.

B. Construction. This Resolution, except where the context by clear implication herein otherwise requires, shall be construed as follows:

(1) Words in the singular number include the plural, and words in the plural include the singular.

(2) Words in the masculine gender include the feminine and the neuter, and when the sense so indicates words of the neuter gender refer to any gender.

(3) The titles and leadlines applied to articles, sections, subsections and paragraphs of this Resolution are inserted only as a matter of convenience and ease in reference and in no way define, limit or describe the scope or intent of any provisions of this Resolution.

(4) Any securities payable from any Pledged Revenues and held by the District shall not be deemed to be Outstanding for the purpose of redemption nor Outstanding for the purpose of consents hereunder or for other purposes provided herein.

Section 103 Successors. Whenever herein the District is named or is referred to, such provision shall be deemed to include any successors of the District, respectively, whether so expressed or not. All of the covenants, stipulations, obligations and agreements by or on behalf of and other provisions for the benefit of the District contained herein shall bind and inure to the benefit of any officer, board, district, commission, authority, agent or instrumentality to whom or to which there shall be transferred by or in accordance with law any right, power or duty of the District or of their respective successors, if any, the possession of which is necessary or appropriate in order to comply with any such covenants, stipulations, obligations, agreements or other provisions hereof.

Section 104 Parties Interested Herein. Except as herein otherwise expressly provided, nothing herein expressed or implied confers upon or gives to any Person (other than the Paying Agent, the insurer of the Bonds, if any, the owners from time to time of the Bonds, and the owners of any other securities payable from Pledged Revenues when reference is expressly made thereto, as well as the District) any right, remedy or claim under or by reason hereof or any covenant, condition or stipulation hereof. All the covenants, stipulations, promises and agreements herein contained by and on behalf of the District shall be for the sole and exclusive benefit of the

District, the Paying Agent, the insurer of the Bonds, if any, any owner of any Bonds and any owner of any such other security in the event of such a reference.

Section 105 Ratification. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the District, the officers of the District, and otherwise by the District directed toward the Project and toward the sale of the Bonds to the Purchaser for that purpose, hereby is ratified, approved and confirmed.

Section 106 Resolution Irrepealable. After any of the Bonds are issued, this Resolution shall constitute an irrevocable contract between the District and the owner or owners of the Bonds; and this Resolution (subject to the provisions of Section 901 and of Article XI hereof), if any Bonds are in fact issued, shall be and shall remain irrepealable until the Bonds, as to all Bond Requirements, shall be fully paid, canceled and discharged, except as herein otherwise expressly provided.

Section 107 Repealer. All bylaws, orders and other instruments, or parts thereof, inconsistent herewith are hereby repealed to the extent only of the inconsistency. This repealer shall not be construed to revive any bylaw, order or other instrument, or part thereof, heretofore repealed.

Section 108 Severability. If any section, subsection, paragraph, clause or other provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection, paragraph, clause or other provision shall not affect any of the remaining provisions of this Resolution.

Section 109 Effective Date. The Board hereby determines that this Resolution pertains to the sale, issuance and payment of the Bonds and may become effective immediately upon adoption.

ARTICLE II.

DISTRICT'S DETERMINATIONS, AUTHORITY FOR AND AUTHORIZATION OF PROJECT, NECESSITY OF PROJECT AND BONDS, PROJECT COST, AND OBLIGATION OF DISTRICT

Section 201 Authorization for this Resolution. This Resolution is adopted by virtue of the Project Act, Consolidated Tax Act and the Bond Act and pursuant to their provisions; and the District has ascertained and hereby determines that each and every matter and thing as to which provision is made herein is necessary in order to carry out and to effectuate the purposes of the District in accordance with the Project Act, the Consolidated Tax Act and the Bond Act, and as provided in NRS 350.708 all limitations in the Bond Act imposed upon the issuance of bonds or other securities thereunder have been met and the total cost, capacity, type, and plans and specifications of and for the construction, installation and other acquisition of the improvements with respect to the Project, to the extent heretofore prepared, have been and hereby are approved.

Section 202 Life of the Project. The District has determined and does hereby declare:

A. Estimated Life. The estimated life or estimated period of usefulness of the Project to be financed with the proceeds of the Bonds is not less than 20 years; and

B. Bond Term. The Bonds shall mature at times not exceeding such estimated life or estimated period of usefulness.

Section 203 Necessity of Project and Bonds. It is necessary and for the best interests of the District and the inhabitants thereof that the District effect the Project and defray the cost thereof by issuing the Bonds therefor; and it is hereby so determined and declared.

Section 204 Sale of Bond and Execution and Acceptance of Financing Agreement. The sale of the Bond to the Nevada State Infrastructure Bank on the terms provided herein and in accordance with the Financing Agreement, to be executed by the Fire Chief or the Chief Fiscal Officer on behalf of the District, is hereby approved and accepted in substantially the form as is now on file with the Chief Fiscal Officer, with such changes as are approved by the Fire

Chief or the Chief Fiscal Officer, whose execution thereof shall constitute conclusive evidence of the approval of such changes. In accordance with the Project Act, Chapter 350 of NRS and with this Resolution, the Fire Chief or the Chief Fiscal Officer is hereby authorized to execute the Financing Agreement relating to the Loan for the purchase of the Bond as set forth in the preambles hereof.

Section 205 Authorization of Project. The District does hereby determine to proceed with the Project as hereinabove delineated; and the Project is hereby so authorized.

Section 206 Bonds Equally Secured. The covenants and agreements herein set forth to be performed on behalf of the District shall be for the equal benefit, protection and security of the owners of any and all of the Outstanding Bonds, all of which, regardless of the time or times of their issue or maturity, shall be of equal rank without preference, priority or distinction of any of the Bonds over any other thereof, except as otherwise expressly provided in or pursuant to this Resolution.

Section 207 Not General Obligations. The Bonds shall not constitute general obligations of the District and shall be payable from Pledged Revenues or other moneys are available therefor.

Section 208 Security. The payment of the Bond Requirements of the Bonds is secured by an irrevocable pledge of and by a lien (but not necessarily an exclusive lien) on the Pledged Revenues on a parity with the lien upon such Pledged Revenues of any Parity Securities and prior and superior to the lien upon such Pledged Revenues of any Subordinate Securities.

Section 209 No Pledge of Property. The payment of the Bonds is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of the Pledged Revenues, and any other moneys pledged for the payment of the Bonds. No property of the District, subject to such exceptions, shall be liable to be forfeited or taken in payment of the Bonds.

Section 210 No Recourse Against Officers and Agents. No recourse shall be had for the payment of the Bond Requirements of the Bonds or for any claim based thereon or otherwise upon this Resolution authorizing their issuance or any other instrument relating thereto, against any individual member of the District or any officer or other agent of the District, past,

present or future, either directly or indirectly through the District or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of the Bonds and as a part of the consideration of their issuance specially waived and released.

ARTICLE III.

AUTHORIZATION, TERMS, EXECUTION AND ISSUANCE OF BONDS

Section 301 Authorization of Bonds. The "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024," in the aggregate principal amount set forth in the Financing Agreement (not to exceed $5,252,000), are hereby authorized to be issued, pursuant to the Project Act, the Consolidated Tax Act and the Bond Act; and the District pledges irrevocably, but not necessarily exclusively, the Pledged Revenues to the payment of the Bond Requirements of the Bonds, the proceeds of the Bonds to be used solely to defray wholly or in part the cost of the Project.

Section 302 Bond Details. The Bonds shall be issued payable in fully registered form, i.e., registered as to both principal and interest and shall be dated as of the date of delivery of the Bonds. The Bonds shall be issued in any denomination. The Bonds may be issued as a single bond. The Bonds shall bear interest from their date until their maturity date at the rates set forth in the Financing Agreement, payable on June 1 and December 1 of each year commencing on the date set forth in the Financing Agreement; provided that those Bonds which are reissued upon transfer, exchange or other replacement shall bear interest at the rates set forth in the Financing Agreement from the most recent interest payment date to which interest has been paid or duly provided for, or if no interest has been paid, from the date of the Bonds. The Bonds shall mature on the designated dates and amounts of principal as designated in the Financing Agreement. The principal of any Bond shall be payable to the owner thereof as shown on the registration records kept by the registrar for the Bond designated in the Financing Agreement (the "Registrar"), upon maturity and upon presentation and surrender at the office of the Chief Fiscal Officer (the "Paying Agent"). If any Bonds shall not be paid upon such presentation and surrender at or after maturity, it shall draw interest at the interest rate specified in the Financing Agreement until the principal thereof is paid in full. Notwithstanding anything herein to the contrary, no presentation or surrender of the Bonds shall be required for any payments on the Bond prior to maturity or prior payment in full thereof.

The principal of and redemption premium, if any, on any Bond, shall be payable to the registered owner thereof as shown on the registration records kept by the Registrar, upon maturity or prior redemption thereof and upon presentation and surrender at the Paying Agent or at such other office as designated by the Paying Agent. If any Bond shall not be paid upon such presentation and surrender at or after maturity, it shall continue to draw interest at the interest rate borne by the Bond until the principal thereof is paid in full. Payment of interest on any Bond shall be made to the registered owner thereof electronically or by check or draft sent by the Paying Agent, on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), to the registered owner thereof at such owner's address as shown on the registration records kept by the Registrar at the close of business on the Regular Record Date for such interest payment date; but any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner thereof at the close of business on the Regular Record Date and shall be payable to the person who is the registered owner thereof at the close of business on a Special Record Date for the payment of any such defaulted interest. Such Special Record Date shall be fixed by the Paying Agent whenever money becomes available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the registered owners of the Bonds not less than 10 days prior thereto electronically or otherwise to each such registered owner as shown on the Registrar's registration records on a date selected by the Registrar, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. The Paying Agent may make payments of interest on any Bond by such alternative means as may be mutually agreed upon between the owner of such Bond and the Paying Agent. All such payments shall be made in lawful money of the United States of America.

Section 303 Prior Redemption.

A. Optional Redemption. The Bond will be subject to redemption at the option of the District from any legally available funds on the dates and at the prices set forth in the Financing Agreement. If less than all of the Bond are permitted to be redeemed pursuant to the Financing Agreement, the Bonds or installments to be redeemed shall be selected by the Chief Fiscal Officer

proportionately from each outstanding maturity of the Bonds (including any installment).

Section 304 Redemption Notice. Unless waived by any registered owner of a Bond to be redeemed, notice of prior redemption shall be given by the Registrar electronically at least 20 days but not more than 60 days prior to the Redemption Date to the registered owner of any Bond all or a part of which is called for prior redemption at his or her address as it last appears on the registration records kept by the Registrar. The notice shall identify the Bonds and state that on such date the principal amount thereof, and premium, if any, thereon will become due and payable at the Paying Agent (accrued interest to the Redemption Date being payable electronically or as otherwise provided in this Resolution), and that after such Redemption Date interest will cease to accrue. After such notice and presentation of said Bonds, the Bonds called for redemption will be paid. Actual receipt of notice by any registered owner of Bonds shall not be a condition precedent to redemption of such Bonds. Failure to give such notice to the registered owner of any Bond designated for redemption, or any defect therein, shall not affect the validity of the proceedings for the redemption of any other Bond. A certificate by the Registrar that notice of call and redemption has been given as provided in this Section shall be conclusive as against all parties; and no owner whose Bond is called for redemption or any other owner of any Bond may object thereto or may object to the cessation of interest on the Redemption Date on the ground that he failed actually to receive such notice of redemption.

Notwithstanding the provisions of this section, any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds so called for redemption, and that if such funds are not available, such redemption shall be canceled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was mailed.

Section 305 Negotiability. Subject to Section 307 hereof and to the registration provisions herein provided, the Bonds shall be fully negotiable within the meaning of and for the purposes of the Uniform Commercial Code-Investment Securities, and each owner shall possess

all rights enjoyed by owners of negotiable instruments under the Uniform Commercial Code-Investment Securities.

Section 306 Registration, Transfer and Exchange of Bonds.

A. Registration and Transfer. Records for the registration and transfer of the Bonds shall be kept by the Registrar. Upon the surrender for transfer of any Bond at the Registrar, duly endorsed for transfer or accompanied by an assignment in form satisfactory to the Registrar duly executed by the registered owner or attorney duly authorized in writing, the Registrar shall authenticate and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount and of the same maturity bearing a number or numbers not previously assigned. Bonds may be exchanged at the Registrar for an equal aggregate principal amount of Bonds of the same maturity of other authorized denominations, as provided in Section 302 hereof. The Registrar shall authenticate and deliver a Bond or Bonds which the registered owner making the exchange is entitled to receive, bearing a number or numbers not previously assigned. For every exchange or transfer of Bonds requested by the owner thereof, the District or the Registrar may make a sufficient charge to reimburse it for any tax, fee, or other governmental charge required to be paid with respect to such exchange or transfer, and may charge a sum sufficient to pay the cost of preparing and authenticating each new Bond. No such charge shall be levied in the case of an exchange resulting from an optional or mandatory prior redemption of a Bond.

B. Limitations upon Registration. The Registrar shall not be required to transfer or exchange (i) any Bond subject to redemption during a period beginning at the opening of business 15 days before the day of transmitting electronically or otherwise by the Registrar of a notice of prior redemption of Bonds and ending at the close of business on the day of such transmission, or (ii) any Bond after the transmission of notice calling such Bond or any portion thereof for redemption as herein provided.

C. Effect of Registration. The person in whose name any Bond shall be registered, in the registration records kept by the Registrar, shall be deemed and regarded as the absolute owner thereof for the purpose of making payments thereof (except to the extent otherwise provided in Section 302 hereof with respect to interest payments) and for all other purposes; and payment of or on account of either principal or interest on any Bond shall be made only to or upon the written order of the registered owner thereof or his legal representative, but such registration may be changed upon transfer of such Bond in the manner and subject to the conditions and limitation provided herein. All such payments shall be valid and effectual to discharge the liability upon such Bond to the extent of the sum or sums so paid.

D. Replacement of Bond. If any Bond shall be lost, stolen, destroyed or mutilated, the Registrar shall, upon receipt of such evidence, information or indemnity relating thereto as it, the Registrar or the District, may reasonably require, and upon payment of all expenses in connection therewith, authenticate and deliver a replacement Bond or Bonds of a like aggregate principal amount and of the same maturity, bearing a number or numbers not previously assigned. If such lost, stolen, destroyed or mutilated Bond shall have matured or shall have been called for redemption, the Registrar may direct that such Bond be paid by the Paying Agent in lieu of replacement.

E. Cancellation of Bond upon Payment or Reissuance. Whenever any Bond shall be surrendered to the Paying Agent upon payment thereof, or to the Registrar for transfer, exchange or replacement as provided herein, such Bond shall be promptly canceled by the Paying Agent or Registrar, and counterparts of a certificate of such cancellation shall be furnished by the Paying Agent or Registrar to the Chief Fiscal Officer and the District, upon request.

Section 307 Execution of Bonds. The Bonds shall be executed as follows:

A. Filings with Secretary of State. Pursuant to the Bond Act, and to the act cited as the Uniform Facsimile Signatures of Public Officials Act, cited as

chapter 351 of NRS, and prior to the execution of any Bonds by facsimile signature, the Chair of the Board (the "Chair"), the District Clerk and the District Treasurer shall each file with the Secretary of State of the State of Nevada such officer's manual signature certified by such officer under oath.

B. Manner of Execution. Each Bond shall be approved, signed and executed in the name of and on behalf of the District with the manual, electronic or facsimile of the signature of the Chair of the Board shall be countersigned and executed with the manual, electronic or facsimile of the signatures of the District Treasurer and shall be authenticated with the manual or facsimile impression of the official seal of the District; and shall be signed, executed, and attested with such a manual or facsimile signature of the District Clerk.

C. Authentication. No Bond shall be valid or obligatory for any purpose unless the certificate of authentication thereon, substantially in the form hereinafter provided has been duly manually executed by the Registrar. The Registrar's certificate of authentication shall be deemed to have been duly executed by it if manually or electronically signed by an authorized officer or employee of the Registrar, but it shall not be necessary that the same officer or employee sign the certificate of authentication on all of the Bonds issued hereunder. By authenticating any of the Bonds delivered pursuant to the Resolution, the Registrar shall be deemed to have assented to all of the provisions of this Resolution.

Section 308 Use of Predecessor's Signature. The Bonds bearing the signatures of the officers in office at the time of the signing thereof shall be the valid and binding obligations of the District, notwithstanding that before the delivery thereof and the payment therefor any or all of the persons whose signatures appear thereon shall have ceased to fill their respective offices. Each the Chair of the Board, the District Treasurer and District Clerk, at the time of the execution of the Bonds and of a signature certificate pertaining thereto by the Chair of the Board, the District Treasurer and the District Clerk, respectively, may adopt as and for such officer's own facsimile signature the facsimile signature of such officer's predecessor in office if such facsimile signature appears upon any of the Bonds.

Section 309 Incontestable Recital in Bonds. Pursuant to NRS 350.628, each Bond shall recite that it is issued pursuant to the Project Act, to the Consolidated Tax Act and to the Bond Act, which recital shall be conclusive evidence of the validity of the Bonds and the regularity of their issuance.

Section 310 State Tax Exemption. Pursuant to NRS 350.710, the Bonds, their transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

Section 311 Bond Execution. The Chair of the Board, the District Treasurer, and the District Clerk are hereby authorized and directed to prepare and to execute the Bonds as herein provided.

Section 312 Bond Delivery. After such registration of the Bonds by the Registrar pursuant to Section 306 and after their execution and authentication pursuant to Section 308 and other provisions herein supplemental thereto, the Treasurer shall cause the Bonds to be delivered to the Purchaser thereof, upon payment being made therefor on the terms of the sale of the Bonds.

Section 313 Bond Form. Subject to the provisions of this Resolution, the Bond shall be issued as a single bond in substantially the following form with such omissions, insertions, endorsements, and variations as to any recitals of fact or other provisions as may be required by the circumstances, be required or permitted by this Resolution, or be consistent with this Resolution and necessary or appropriate to conform to the rules and requirements of any governmental authority or any usage or requirement of law with respect thereto:

(Form of Bond)

TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
CAPITAL IMPROVEMENT REVENUE BOND
SERIES 2024

NO._____ $_____

Interest Rate	Maturity Date	Dated As Of
_____% per annum	_____ 1, ___	_____, 2024

REGISTERED OWNER:

PRINCIPAL AMOUNT: DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State", respectively), for value received hereby acknowledges itself to be indebted and promises to pay to the Registered Owner specified above the Principal Amount specified above, in installments of principal as set forth in Exhibit A hereto on June 1 and December 1 of each year commencing on _____, 2025 until the Maturity Date specified above (unless called for earlier redemption), and to pay interest thereon on June 1 and December 1 of each year commencing on June 1, 2025, at the Interest Rate per annum specified above, until the principal sum is paid or payment has been provided therefor. This Bond will bear interest from the most recent interest payment date to which interest has been paid or provided for, or, if no interest has been paid, from the date of this Bond. The principal of and redemption premium, if any, on this Bond are payable to the Registered Owner hereof upon presentation and surrender hereof at the office of the Chief Fiscal Officer of the District, as paying agent for the Bonds (the "Paying Agent"), which is also now acting as the District's registrar for the Bonds (the "Registrar") or at such other office as designated by the Paying Agent. Interest on this Bond will be paid on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), by check or draft mailed to the person in whose name this Bond is registered (the "Registered Owner") in the registration records of the District maintained by the Registrar and at the address appearing thereon at the close of business on the 15th day of the calendar month next preceding such interest payment date (the "Regular Record Date"). Any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner hereof at the close of business on a Special Record Date for the payment of any defaulted interest. Such Special Record Date shall be fixed by the Paying Agent for the Bonds whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the Registered Owners of the Bonds of the series of which this is one (the "Bonds") not less than ten days prior thereto. All payments of the principal of, interest on and redemption premiums due in connection with this Bond (the "Bond Requirements") shall be made in lawful money of the United States of America without deduction for the services of the Paying Agent.

The Bonds are issuable solely as fully registered Bonds in denominations of $1,000 each or any integral multiple thereof. The Bonds are exchangeable for fully registered Bonds of the same maturity in equal aggregate principal amounts and in authorized denominations at the aforesaid office of the Paying Agent and Registrar but only in the manner, subject to the limitations, and on payment of the charges provided in the District's Resolution designated by the short title "2024 Bond Resolution," adopted and approved on November 12, 2024 authorizing the issuance of the Bonds (the "Resolution").

The Registrar will not be required to transfer or exchange (i) any Bond subject to redemption during a period beginning at the opening of business 15 days before the day of the mailing by the Registrar of a notice of prior redemption of Bonds and ending at the close of business on the day of such mailing, or (ii) any Bond after the mailing of notice calling such Bond or any portion thereof for prior redemption.

Bonds, or portions thereof, are subject to optional prior redemption as set forth in the Resolution and the Financing Agreement.

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

The District and the Registrar and Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of making payment (except to the extent otherwise provided hereinabove and in the Resolution with respect to Regular and Special Record Dates for the payment of interest) and for all other purposes and the District, and Paying Agent and Registrar shall be not affected by notice to the contrary.

The Bonds are issued by the District and upon the credit thereof, for the purpose of defraying wholly or in part the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, under the authority of and in full conformity with the Constitution and laws of the State and the District and pursuant to the Resolution.

The payment of the Bonds, as to all Bond Requirements, is secured by an irrevocable pledge of revenues derived by the District from the Pledged Revenues (as defined in the Resolution) on a parity with the lien thereon of any Parity Securities and superior to the lien on the Pledged Revenues of the Subordinate Securities.

Payment of the Bond Requirements due in connection with the Bonds may be made from and as security for such payment there is irrevocably and exclusively pledged, pursuant to the Resolution, special accounts thereby created and identified as the "Truckee Meadows Fire

Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," (collectively, the "Bond Fund") into which accounts the District covenants to pay from the revenues derived from the Pledged Revenues sums sufficient to pay when due the Bond Requirements of the Bonds, except to the extent other moneys are available therefor.

The Bonds are equitably and ratably secured by a lien on the Pledged Revenues, and the Bonds constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of the Parity Securities (as defined in the Resolution), prior to and before any subordinate liens upon such Pledged Revenues of any Subordinate Securities. Bonds and other securities, in addition to the Bonds and the Parity Securities, subject to expressed conditions, may be issued and made payable from the Pledged Revenues having a lien thereon subordinate and junior to the lien or, subject to additional expressed conditions, having a lien thereon on a parity with the lien, of the Parity Securities and the Bonds, in accordance with the provisions of the Resolution.

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

Reference is made to the Resolution, NRS 474.460 through 474.540, inclusive (the "Project Act"); and NRS 360.600 to 360.740, inclusive, as amended from time to (the "Consolidated Tax Act"); an act cited as NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law (the "Bond Act"); and to all laws supplemental thereto, for an additional description of the nature and extent of the security for the Bonds, accounts, funds and revenues pledged, the nature and extent and manner of enforcement of the pledge, the rights and remedies of the owners of the Bonds with respect thereto, the terms and conditions upon which the Bonds are issued, and a statement of rights and remedies of the owners of the Bonds.

The Bonds are issued pursuant to the Project Act, the Consolidated Tax Act and the Bond Act, and pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bonds and the regularity of their issuance; and pursuant to NRS 350.710, the Bonds, their transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

To the extent and in the respects permitted by the Resolution, the provisions of the Resolution or any instrument amendatory thereof or supplemental thereto may be modified or amended by action of the District taken in the manner and subject to the conditions and exceptions prescribed in the Resolution. The pledge of revenues and other obligations of the District under the Resolution may be discharged at or prior to the respective maturities of the Bonds upon the making of provision for the payment thereof on the terms and conditions set forth in the Resolution.

It is further certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Bond; that it is issued pursuant to and in strict conformity with the Constitution and laws of the State, particularly under the terms and provisions of the Project Act, the Consolidated Tax Act, the Bond Act and all laws supplemental thereto, and with the Resolution; and that this Bond does not contravene any constitutional or statutory limitation.

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

This Bond shall not be valid or obligatory for any purpose until a manual signature of a duly authorized officer of the Registrar has been affixed on the certificate of authentication hereon.

IN WITNESS WHEREOF, the District has caused this Bond to be signed and executed in its name and upon its behalf with the electronic, manual or facsimile signature of the Chair of its Board of Fire Commissioners, to be countersigned and executed with the electronic, manual or facsimile signature of the District Treasurer and has caused an electronic, manual impression or a facsimile of the seal of the District to be affixed hereon; and has caused this Bond to be signed, executed and attested with the electronic, manual or facsimile signature of the District Clerk, all as of the dated date above.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

Vice Chair
Board of Fire Commissioners

Countersigned:

District Treasurer

Attest:

District Clerk

(Form of Certificate of Authentication for Bonds)
Date of authentication
and registration: _____

This is one of the Bonds described in the within-mentioned Resolution, and this Bond has been duly registered on the registration records kept by the undersigned as Registrar for such Bonds.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT,
as Registrar

By: _____
Chief Fiscal Officer

(End of Form of Certificate of Authentication for Bonds)

(Form of Prepayment Panel)

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

Date of Prepayment	Principal	Signature of Authorized Representative of the District

(End of Form of Prepayment Panel0

(Form of Assignment for Bonds)

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

_____

Dated: _____

Signature Guaranteed:

Name and address of transferee:

Social Security or other tax identification number of transferee:

NOTE: The signature to this Assignment must correspond with the name as written on the face of the within Bond in every particular, without alteration or enlargement or any change whatsoever. Signature(s) must be guaranteed by an eligible guarantor institution as defined in 17 CFR 240.17Ad-15(a)(2).

(End of Form of Assignment for Bonds)

ARTICLE IV.

USE OF BOND PROCEEDS AND RESERVE FUNDS

Section 401 Disposition of Bond Proceeds. The proceeds of the Bonds upon the receipt thereof at any time or from time to time shall be credited to a separate account hereby created and to be known as the "Truckee Meadows Fire Protection District, Nevada, Capital Improvement Bonds Series 2024, Project Construction and Other Acquisition Account" (the "Acquisition Account") to be held by the District and used to pay the Cost of the Project, including but not limited to, the costs of issuing the Bonds.

Section 402 Moneys for Project. All moneys received and held by the District for the Project from all sources, except for the Rebate Account; but, including, without limitation, the Bond proceeds deposited in the Acquisition Account and any revenues appropriated by the District for the Project shall be deposited in the Acquisition Account and except as herein otherwise expressly provided, shall be used and paid out solely for the purpose of defraying the Cost of the Project, including, without limitation, the costs of issuing the Bonds.

Section 403 Prevention of Bond Default. The Chief Fiscal Officer shall use any Bond proceeds credited to the Acquisition Account without further order or warrant, to pay the Bond Requirements of the Bonds as the same become due whenever and to the extent moneys in the Bond Fund or otherwise available therefor are insufficient for that purpose, unless the Bond proceeds shall be needed to defray obligations accrued and to accrue under any contracts then existing and relating to the Project. The Chief Fiscal Officer shall promptly notify the Chair of any such use. Any moneys so used shall be restored to the Acquisition Account, from the first Pledged Revenues thereafter received and not needed to meet the requirements provided in Sections 503 through 507 hereof.

Section 404 Completion of Project. When any amounts in the Acquisition Account are no longer needed to pay the Cost of the Project, the Chief Fiscal Officer shall cause to be transferred to the Bond Fund all surplus moneys remaining in the Acquisition Account, if any, except for any moneys designated by the Chief Fiscal Officer to be retained to pay any unpaid

accrued costs or contingent obligations and the sums so transferred shall be applied to the payment of the principal and interest due on the Bonds. Nothing herein:

A. Periodic Transfers. Prevents the Chief Fiscal Officer from causing to be transferred from the Acquisition Account to the Bond Fund any moneys which will not be necessary for the Project; nor

B. Limitations upon Transfers. Requires the transfer to the Bond Fund from the Acquisition Account of any moneys in the Acquisition Account derived from a source other than Bond proceeds.

Section 405 Purchaser Not Responsible. The validity of the Bonds shall not be dependent on nor be affected by the validity or regularity of any proceedings relating to the acquisition of the improvements, or any part thereof, or to the completion of the Project. The Purchaser of the Bonds, any associate thereof, and any subsequent owner of any Bonds shall in no manner be responsible for the application or disposal by the District or by any of its officers, agents and employees of the moneys derived from the sale of the Bonds or of any other moneys herein designated.

Section 406 Lien on Bond Proceeds. Until proceeds of the Bonds are applied as hereinabove provided the Bond proceeds shall be subject to a lien thereon and pledge thereof for the benefit of the owners of the Bonds from time to time as provided in Section 501 hereof.

ARTICLE V.

ADMINISTRATION OF AND ACCOUNTING FOR PLEDGED REVENUES

Section 501 Pledge Securing Bonds. Subject only to the right of the District to cause amounts to be withdrawn to pay the Cost of the Project as provided herein, the Pledged Revenues and all moneys and securities paid or to be paid to or held or to be held in any account under this article or under Section 401 hereof, excluding, however, all amounts held in the Rebate Account, are hereby pledged to secure the payment of the Bond Requirements of the Bonds; and this pledge shall be valid and binding from and after the date of the first delivery of any Bonds, and the moneys, as received by the District and hereby pledged, shall immediately be subject to the lien of this pledge without any physical delivery thereof, any filing, or further act, and the lien of this pledge and the obligation to perform the contractual provisions herein made shall have priority over any or all other obligations and liabilities of the District and, except for any additional Parity Securities and any Outstanding securities hereafter authorized the liens of which on the Pledged Revenues are on a parity with the lien thereon of the Bonds and prior to and superior to the lien on the Pledged Revenues of the Subordinate Securities; and the lien of this pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the District (except as herein otherwise provided) irrespective of whether such parties have notice thereof.

There is hereby created the "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, District, Nevada, Capital Improvement Revenue Bonds, Series 2024, Interest Account," which are accounts within the Bond Fund and required to be accumulated and maintained in Section 504 hereof which Bond Fund shall be held separate and apart from the Income Fund

Section 502 Income Fund Deposits. So long as any of the Bonds shall be Outstanding, as to any Bond Requirements, the entire Pledged Revenues, upon their receipt from time to time by the District, shall be set aside and credited immediately to a special account continued in the Resolutions authorizing the issuance of the Parity Securities and hereby continued

and designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" (the "Income Fund"). Such Income Fund shall be maintained by the Chief Fiscal Officer separate and apart from all other District funds, including the Bond Fund.

Section 503 Administration of Income Fund. So long as any of the Bonds hereby authorized shall be Outstanding, as to any Bond Requirements, each Fiscal Year the Income Fund shall be administered, and the moneys on deposit therein shall be applied in the following order of priority, all as provided in Sections 504 through 507 hereof.

Section 504 Bond Fund Payments.

A. First, from any moneys in the Income Fund, i.e., from the Pledged Revenues, there shall be credited to any bond fund created to pay the principal of, interest on and prior redemption premiums due on any Parity Securities, including any reserves therefor, issued in accordance with the provisions of this Resolution:

1. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Bonds and Parity Securities, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Bonds and Parity Securities then outstanding.

2. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Parity Securities coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Bonds and Parity Securities coming due at

maturity, or, if any, an amount sufficient to pay the principal of, interest on and any prior redemption premiums due on the outstanding Bonds and Parity Securities.

B. Second, and contemporaneously with the transfers required by the resolution authorizing the issuance of the 2020 Bond, the 2021 Bond and any bond resolutions authorizing the issuance of Subordinate Securities to be made to the bond funds of any Subordinate Securities hereafter issued, the following transfers shall be credited to the bond funds for such Subordinate Securities:

1. Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Subordinate Securities, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Subordinate Securities then Outstanding.

2. Monthly, commencing on the first of the month following the date of delivery of the Subordinate Securities, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Subordinate Securities coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Subordinate Securities coming due at maturity, or pursuant to Section 303B hereof, if any.

The moneys credited to the Bond Fund shall be used to pay the Bond Requirements of the Bonds as the Bond Requirements become due, including any mandatory sinking fund payments pursuant to Section 303B hereof, if any.

Section 505 Termination of Deposits. No payment need be made into the Bond Fund, or if the amount in the Bond Fund totals a sum at least equal to the entire amount of the Outstanding Bonds as to all Bond Requirements, to their respective maturities, and both accrued and not accrued, in which case moneys in that account in an amount at least equal to such Bond Requirements shall be used solely to pay such Bond Requirements as the same become due; and any moneys in excess thereof in that account and any other moneys derived from the Pledged Revenues shall be applied as hereafter provided.

Section 506 Payment of Additional Securities. Third, and subject to the provisions hereinabove in this Article, but either concurrently with or subsequent to the payments required by Section 504 hereof, as provided in Article VII hereof, any moneys remaining in the Income Fund may be used by the District for the payment of Bond Requirements of additional bonds or other additional securities payable from the Pledged Revenues and hereafter authorized to be issued in accordance with Article VII and any other provisions herein supplemental thereto, including reasonable reserves for such securities, as the same accrue. The lien of such additional bonds or other additional securities on the Pledged Revenues and the pledge thereof for the payment of such additional securities shall be on a parity with or subordinate to the lien and pledge of the Bonds as herein provided. Payments for bond and reserve funds for any Subordinate Securities shall be made concurrently with the payments for Subordinate Securities required by Section 504 hereof. Payments for bond and reserve funds for additional Parity Securities shall be made concurrently with the payments for the Bonds required by Section 504 hereof, but payments for bond and reserve funds for additional Subordinate Securities shall be made after the payments required by Sections 504 and 507 hereof.

Section 507 Payment of Rebate. Fourth, and subject to the provisions hereinabove in this Article and concurrently with the deposits to any rebate accounts for the any Parity Securities required by any bond resolutions authorizing the issuance of such Parity Securities hereafter adopted, there shall be transferred into the "Truckee Meadows Fire Protection

District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2024 Rebate Account" hereby created, after making in full the monthly deposits required by Sections 504 and 506, but prior to the transfer of any Pledged Revenues to the payment of Subordinate Securities, such amounts as are required to be deposited therein to meet the District's obligations under the covenant contained in Section 817 hereof, in accordance with Section 148(f) of the Tax Code. Amounts in the Rebate Account shall be used for the purpose of making the payments to the United States required by such covenant and Section 148(f) of the Tax Code. Any amounts in the Rebate Account in excess of those required to be on deposit therein by Section 817 hereof and Section 148(f) of the Tax Code may be withdrawn therefrom and used for any lawful purpose.

Section 508 Use of Remaining Revenues. After the payments hereinabove required to be made in this Article V are made, any remaining Pledged Revenues in the Income Fund may be used at any time during any Fiscal Year whenever in the Fiscal Year there shall have been credited to the Bond Fund, to the Rebate Account, and to each other bond fund, rebate account and reserve fund, if any, for the payment of any other securities payable from the Pledged Revenues, all amounts required to be deposited in those special accounts for such portion of the Fiscal Year, as hereinabove provided in this Article, for any one or any combination of lawful purposes, or otherwise, as the District Chief Fiscal Officer may from time to time determine.

ARTICLE VI.

GENERAL ADMINISTRATION

Section 601 Administration of Accounts. The special accounts designated in Articles IV and V hereof be administered as provided in this Article.

Section 602 Places and Times of Deposits. Each of the special accounts hereinabove designated in Articles IV and V hereof shall be maintained as an account for accounting purposes and kept separate from all other accounts as a trust account solely for the purposes herein designated therefor, and the moneys accounted for in such special accounts shall be deposited in one bank account or more in a Trust Bank or Trust Banks as determined and designated by the District (except as otherwise expressly stated herein). Nothing herein prevents the commingling of moneys accounted for in any two or more book accounts relating to the Project or any other District accounts in any bank account or any investment in securities hereunder. Each bank account shall be continuously secured to the fullest extent required or permitted by the laws of the State for the securing of public funds and shall be irrevocable and not withdrawable by anyone for any purpose other than the respective designated purposes. Each periodic payment shall be credited to the proper book account not later than the date therefor herein designated, except that when any such date shall be a Saturday, a Sunday or a legal holiday, then the payment shall be made on or before the next preceding secular day. Notwithstanding any other provision herein to the contrary, moneys sufficient to pay the Bond Requirements then coming due on the Outstanding Bonds shall be deposited with the Paying Agent at least on the day of each interest payment date herein designated and, in any event, in sufficient time to make timely payment of such Bond Requirements.

Section 603 Investment of Moneys. Any moneys in any account designated in Articles IV and V hereof and not needed for immediate use, may be invested or reinvested by the Chief Fiscal Officer in any investments permitted under the laws of the State. For the purpose of any such investment or reinvestment, the securities shall be deemed to mature at the earliest date on which the obligor is, on demand, obligated to pay a fixed sum in discharge of the whole of such obligations.

Section 604 Permissive Investments. The Chief Fiscal Officer may invest or reinvest any moneys on hand at any time as provided in Section 603 hereof even though such officer is not obligated to do so.

Section 605 Accounting for Investments. The securities purchased as an investment or reinvestment of moneys in any such account shall be deemed at all times to be a part of the account and held in trust therefor. Except as herein otherwise provided, any interest or other gain in any account resulting from any such investments and reinvestments in securities and from any deposits of moneys in any Trust Bank pursuant to this Article shall be credited to that Fund, and any loss in any account resulting from any such investments and reinvestments in securities and from any such deposits in any Trust Bank shall be charged or debited to that Fund. No loss or profit in any account on any investments or reinvestments in securities or any certificates of deposit shall be deemed to take place as a result of fluctuations in the market quotations of the investments, reinvestments or certificates before the sale or maturity thereof. In the computation of the amount in any account for any purpose hereunder, except as herein otherwise expressly provided, securities and certificates of deposit shall be valued at the cost thereof (including any amount paid as accrued interest at the time of purchase of the obligation) and other bank deposits shall be valued at the amounts deposited, exclusive of any accrued interest or any other gain to the District until such gain is realized. The expenses of purchase, safekeeping, sale and all other expenses incident to any investment or reinvestment of moneys pursuant to this Article shall be accounted for as an expense of the Project and charged to the Acquisition Account.

Section 606 Redemption or Sale of Investment Securities. The Chief Fiscal Officer having jurisdiction over moneys designated herein shall present for redemption at maturity or sale on the prevailing market at the best price obtainable any securities and certificates of deposit so purchased as an investment or reinvestment of moneys in any account whenever it shall be necessary to do so in order to provide moneys to meet any withdrawal, payment or transfer from such account. The Chief Fiscal Officer and each other officer of the District shall not be liable or responsible for any loss resulting from any such investment or reinvestment made in accordance with this Resolution.

Section 607 Character of Funds. The moneys in any account herein authorized shall consist either of lawful money of the United States or permitted securities, or both. Moneys deposited in a demand or time deposit account in or evidenced by a certificate of deposit of any Trust Bank pursuant to Section 703 hereof, appropriately secured according to the laws of the State, shall be deemed lawful money of the United States.

Section 608 No Accelerated Payments. Nothing contained in Article V hereof prevents the accumulation in any account herein designated of any monetary requirements at a faster rate than the rate or minimum rate provided in Article V therefor, as the case may be; but no payment shall be so accelerated if such acceleration shall cause the District to default in the payment of any obligation of the District relating to the Pledged Revenues or the Project. Nothing contained herein, in connection with the Pledged Revenues received in any Fiscal Year, requires the accumulation in any account for the payment in the Comparable Bond Year of Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized, in excess of the Bond Requirements due in the Comparable Bond Year, and of any reserves required to be accumulated and maintained therefor, and of any existing deficiencies, and payable from such account, as the case may be, except as may be otherwise provided in Section 604 or elsewhere herein.

Section 609 Payment of Securities Requirements. The moneys credited to any account designated in Article V hereof for the payment of the Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized shall be used, without requisition, voucher, warrant or further order or authority (other than is contained herein), or any other preliminaries, to pay promptly the Bond Requirements payable from such account as such bonds or other securities become due, upon the respective interest payment dates and Redemption Dates, if any, on which the District is obligated to pay the bonds or other securities, or upon the respective interest payment and maturity dates of such bonds or other securities, as provided therefor herein or otherwise, except to the extent any other moneys are available therefor, including, without limitation, moneys accounted for in the Bond Fund.

Section 610 Payment of Redemption Premiums. Notwithstanding any other provision herein, this Resolution requires the accumulation in any account designated in Article VI hereof for the payment of any series of bonds or other securities payable from the Pledged Revenues of amounts sufficient to pay not only the principal thereof and interest thereon payable from such account but also the prior redemption premiums due in connection therewith, if any, as the same become due, whenever the District shall have exercised or shall have obligated itself to exercise a prior redemption option relating thereto, except to the extent provision is otherwise made therefor, if any prior redemption premium is due in connection therewith. In that event moneys shall be deposited into such account in due season for the payment of all such Bond Requirements without default as the same become due.

ARTICLE VII.

SECURITIES LIENS AND ADDITIONAL SECURITIES

Section 701 Lien of the Bonds on Pledged Revenues. The Bonds authorized herein constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of the Parity Securities and prior to and before the liens upon such Pledged Revenues of any Subordinate Securities, including the 2020 Bond and the 2021 Bonds.

Section 702 Equality of Bonds. The Bonds and any Parity Securities hereafter authorized to be issued and from time to time Outstanding are equally and ratably secured by a lien on the Pledged Revenues and shall not be entitled to any priority one over the other in the application of the Pledged Revenues, regardless of the time or times of the issuance of the Bonds and the Parity Securities, it being the intention of the District that there shall be no priority among the Bonds and any such Parity Securities, regardless of the fact that they may be actually issued and delivered at different times.

Section 703 Issuance of Parity Securities. Nothing herein, subject to the limitations stated in Sections 711 and 712 hereof, prevents the issuance by the District of additional bonds or other additional securities payable from the Pledged Revenues and constituting a lien thereon on a parity with, the lien thereon of the Bonds, nor prevents the issuance of bonds or other securities refunding all or a part of the Bonds (or funding or refunding any other than Outstanding securities payable from Pledged Revenues), except as provided in Sections 707 through 712 hereof; but before any such additional Parity Securities are authorized or actually issued (excluding any parity refunding securities other than any securities refunding Subordinate Securities, as permitted in Section 710C hereof):

A. Absence of Default. At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District shall not be in default in making any payments required by Sections 504, 506 or 507 hereof with respect to any Parity Securities.

B. Earnings Test. Except as hereinafter otherwise provided: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional Parity Securities shall have been at least sufficient to pay an amount equal to 150% of the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional Parity Securities are issued and ending on the last Bond Year in which any then Outstanding Bonds mature) of the Outstanding Bonds and any other Outstanding Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor); or, (2) the Pledged Revenues estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional Parity Securities proposed to be issued, shall be at least equal to 150% of such combined maximum annual principal and interest requirements of the Bonds and any other Outstanding Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor) to be paid during such Comparable Bond Year.

C. Adjustment of Pledged Revenues. In any computation of such earnings test as to whether or not additional Parity Securities may be issued as provided in subsection B of this Section, the amount of the Pledged Revenues for the next preceding Fiscal Year shall be decreased and may be increased by the amount of any loss or gain conservatively estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or Independent Accountant making the computations under this Section, which loss or gain results from any change in the rate of the imposition of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such Parity Securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the

designated earnings test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Section 704 Certification of Revenues. A written certification or written opinion by the Chief Fiscal Officer, the District Fire Chief, an independent feasibility consultant or an Independent Accountant, based upon estimates thereby as provided in Sections 703B and 703C hereof, that the annual revenues when adjusted as hereinabove provided in Section 703C hereof, are sufficient to pay such amounts as provided in Section 703B hereof, shall be conclusively presumed to be accurate in determining the right of the District to authorize, issue, sell and deliver additional Parity Securities with a lien on Pledged Revenues on a parity with the Bonds and any additional Parity Securities.

Section 705 Subordinate Securities Permitted. Subject to the limitations stated in Sections 711 and 712 hereof, the District may issue Subordinate Securities payable from the Pledged Revenues having a lien thereon subordinate, inferior and junior to the lien thereon of the Bonds and any additional Parity Securities.

Section 706 Superior Securities Not Permitted. District may not issue superior securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the Bonds and any additional Parity Securities.

Section 707 Issuance of Refunding Securities. At any time after the Bonds, or any part thereof, are issued and remain Outstanding, if the District shall find it desirable to refund any Outstanding Bonds or other Outstanding securities payable from and constituting a lien upon any Pledged Revenues, such Bonds or other securities, or any part thereof, may be refunded only if the Bonds or other securities at the time or times of their required surrender for payment shall then mature or shall be then callable for prior redemption for the purpose of refunding them at the District's option upon proper call, unless the owner or owners of all such Outstanding Bonds or other securities consent to such surrender and payment, regardless of whether the priority of the lien for the payment of the refunding securities on the Pledged Revenues is changed (except as provided in Sections 706 and 708 through 712 hereof).

Section 708 Partial Refundings. The refunding bonds or other refunding securities so issued, unless issued as Subordinate Securities, shall enjoy complete equality of lien with the portion of any securities of the same issue which is not refunded, if there is any; and the owner or owners of the refunding securities shall be subrogated to all of the rights and privileges enjoyed by the owner or owners of the unrefunded securities of the same issue partially refunded by the refunding securities.

Section 709 Limitations Upon Refundings. Any refunding bonds or other refunding securities payable from any Pledged Revenues shall be issued with such details as the District may by instrument provide, subject to the provisions of Sections 711 and 712 hereof, and subject to the inclusion of any such rights and privileges designated in Section 708 hereof, but without any impairment of any contractual obligation imposed upon the District by any proceedings authorizing the issuance of any unrefunded portion of the Outstanding securities of any one or more issues (including, without limitation, the Bonds).

Section 710 Protection of Securities Not Refunded. If only a part of the Outstanding Bonds and other Outstanding securities of any issue or issues payable from the Pledged Revenues is refunded, then such securities may not be refunded without the consent of the owner or owners of the unrefunded portion of such securities:

A. Requirements Not Increased. Unless the refunding securities do not increase for any Bond Year the annual principal and interest requirements evidenced by the refunding securities and by the Outstanding securities not refunded on and before the last maturity date or last Redemption Date, if any, whichever is later, if any, of the unrefunded securities, and unless the lien of any refunding bonds or other refunding securities on the Pledged Revenues is not raised to a higher priority than the lien thereon of the bonds or other securities thereby refunded; or

B. Subordinate Lien. Unless the lien on any Pledged Revenues for the payment of the refunding securities is subordinate to each such lien for the payment of any securities not refunded; or

C. Default and Earnings Test. Unless the refunding bonds or other refunding securities are issued in compliance with Section 703 hereof (including subsections A through C thereof) and Section 704 hereof.

Section 711 Payment Dates of Additional Securities. Any additional parity or subordinate bonds or other additional Parity or Subordinate Securities (including, without limitation, any funding or refunding securities) issued in compliance with the terms hereof shall bear interest payable at the times and shall mature on the dates designated by the District in the supplemental Resolution authorizing such securities as provided in Section 712 hereof.

Section 712 Supplemental Resolution. Additional bonds or other additional securities payable from the Pledged Revenues shall be issued only after authorization thereof by a supplemental instrument of the District stating the purpose or purposes of the issuance of the additional bonds or other additional securities, directing the application of the proceeds thereof to such purpose or purposes, directing the execution thereof, and fixing and determining the date, principal amount, maturity or maturities, designation and numbers thereof, the maximum rate or rates of interest to be borne thereby, any prior redemption privileges of the District with respect thereto and other provisions thereof not in conflict with this Resolution. All additional bonds or other additional securities shall bear such date, shall bear such numbers and series designation, letters or symbols prefixed to their numbers distinguishing them from each other security, shall be payable at such place or places at such times, may be subject to redemption prior to maturity on such terms and conditions, and shall bear interest at such rate or at such different and varying rates per annum, as may be fixed by instrument or other document of the District.

ARTICLE VIII.

MISCELLANEOUS PROTECTIVE COVENANTS

Section 801 General. The District hereby particularly covenants and agrees with the owners of the Bonds and makes provisions which shall be a part of its contract with such owners to the effect and with the purposes set forth in the following provisions and sections of this article.

Section 802 Performance of Duties. The District shall faithfully and punctually perform or cause to be performed all duties with respect to the Pledged Revenues and the Project required by the Constitution and laws of the State and the various resolutions, Resolutions and other instruments of the District, including, without limitation, the proper segregation of the proceeds of the Bonds and the Pledged Revenues and their application from time to time to the respective accounts provided therefor.

Section 803 Further Assurances. At any and all times the District, except when otherwise required by law, shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge, deliver and file or record all and every such further instruments, acts, deeds, conveyances, assignments, transfers, other documents and assurances as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular the rights, the Pledged Revenues, and other moneys and accounts hereby pledged or assigned, or which the District may hereafter become bound to pledge or to assign, or as may be reasonable and required to carry out the purposes of this Resolution and to comply with the Project Act, the Bond Act and all laws supplemental thereto. The District shall at all times, to the extent permitted by law, defend, preserve and protect the pledge of the Pledged Revenues and other moneys and accounts pledged hereunder and all the rights of every owner of any Bonds against all claims and demands of all Persons whomsoever.

Section 804 Conditions Precedent. Upon the date of issuance of any Bonds, all conditions, acts and things required by the Constitution or statutes of the State, including without limitation, the Project Act, the Consolidated Tax Act and the Bond Act, or this Resolution, to exist, to have happened, and to have been performed precedent to or in the issuance of the Bonds shall

exist, have happened, and have been performed; and the Bonds, together with all other obligations of the District, shall not contravene any debt or other limitation prescribed by the State Constitution or statutes.

Section 805 Covenant to Perform. The District shall observe and perform all of the terms and conditions contained in this Resolution and the Project Act, the Bond Act and all laws supplemental thereto and shall comply with all valid acts, rules, regulations, orders and directives of any legislative, executive, administrative of judicial body applicable to the Project, to any such other facilities, or to the District.

Section 806 Protective Security. The District and the officers, agents and employees of the District shall not take any action in such manner or to such extent as might prejudice the security for the payment of the Bond Requirements of the Bonds and any other securities payable from the Pledged Revenues according to the terms thereof. No contract shall be entered into nor any other action taken by which the rights of any owner of any Bond or other security payable from the Pledged Revenues might be prejudicially and materially impaired or diminished.

Section 807 Accumulation of Interest Claims. In order to prevent any accumulation of coupons or claims for interest after maturity, the District shall not directly or indirectly extend or assent to the extension of the time for the payment of any coupon or claim for interest on any of the Bonds or any other securities payable from the Pledged Revenues; and the District shall not directly or indirectly be a party to or approve any arrangements for any such extension or for the purpose of keeping alive any of such coupons or other claims for interest. If the time for the payment of any such coupons or of any other such installment of interest shall be extended in contravention of the foregoing provisions, such coupon or installment or installments of interest after such extension or arrangement shall not be entitled in case of default hereunder to the benefit or the security of this Resolution, except upon the prior payment in full of the principal of all Bonds and any such other securities then Outstanding and of all matured interest on such securities the payment of which has not been extended.

Section 808 Prompt Payment of Bonds. The District shall promptly pay the Bond Requirements of every Bond issued hereunder and secured hereby at the places, on the dates,

and in the manner specified herein and in the Bonds according to the true intent and meaning hereof.

Section 809 Use of Bond Fund. The Bond Fund shall be used solely, and the moneys credited to such account are hereby pledged, for the purpose of paying the Bond Requirements of the Bonds, subject to the provisions concerning surplus moneys in Sections 505, 508 and 901 hereof.

Section 810 Additional Securities. Any other securities hereafter authorized to be issued and payable from the Pledged Revenues shall not hereafter be issued, unless the additional securities are also issued in conformance with the provisions of Articles V and VII hereof.

Section 811 Other Liens. Other than as provided herein, there are no liens or encumbrances of any nature whatsoever on or against the Project, or any part thereof, or on or against the Pledged Revenues derived or to be derived.

Section 812 Corporate Existence. The District shall maintain its corporate identity and existence so long as any of the Bonds remain Outstanding, unless another body corporate and politic by operation of law succeeds to the powers, privileges, rights, liabilities, disabilities, duties and immunities of the District and is obligated by law to fix and collect the Pledged Revenues as herein provided without adversely affecting to any substantial degree at any time the privileges and rights of any owner of any Outstanding Bond.

Section 813 Collection of Pledged Revenues. The Pledged Revenues distributed to the District shall be used for the payment of the Bond Requirements of all securities payable from the Pledged Revenues, including reasonable reserves therefor, as herein provided and the payment of expenses of the Project in each Fiscal Year and any amounts required to meet then existing deficiencies relating to any account relating to the Pledged Revenues or any securities payable therefrom.

Section 814 Records. So long as any of the Bonds and any other securities payable from the Pledged Revenues remain Outstanding, proper records shall be kept by the

District, separate and apart from all other records and accounts, showing complete and correct entries of all transactions relating to the Pledged Revenues.

Section 815 Rights Concerning Records of Pledged Revenues. Any owner of any of the Bonds or any other securities payable from the Pledged Revenues, or any duly authorized agent or agents of such owner, shall have the right at all reasonable times to inspect all records, accounts and data relating thereto, concerning the Pledged Revenues and to make copies of such records, accounts and data.

Section 816 Completion of Project. The District, with the proceeds derived from the sale of the Bonds and any other available moneys, shall proceed to cause the Project to be completed without delay to the best of the District's ability and with due diligence, as herein provided.

Section 817 Tax Covenant. If set forth in the Financing Agreement, the District covenants for the benefit of the Owners of the Bonds that it will not take any action or omit to take any action with respect to the Bonds, the proceeds thereof, any other funds of the District or any facilities financed with the proceeds of the Bonds if such action or omission (i) would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code, or (ii) would cause interest on the Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b) of the Tax Code except to the extent such interest is required to be included in the adjusted current earnings adjustment applicable to corporations under Section 56 of the Tax Code in calculating corporate alternative minimum taxable income. The foregoing covenant shall remain in full force and effect notwithstanding the payment in full or defeasance of the Bonds until the date on which all obligations of the Issuer in fulfilling the above covenant under the Tax Code have been met. The District makes no covenant with respect to taxation of interest on the Bonds as a result of the inclusion of that interest in the "adjusted financial statement income" of "applicable corporations" (as defined in Sections 56A and 59(k), respectively, of the Tax Code). The District hereby declares its intent to reimburse the costs of the Project out of the Bonds. This is a declaration of official intent under Section 1.150-2 of the Treasury Regulations promulgated under the Tax Code. The Board hereby determines and declares that: the District intends to incur expenditures with respect

to the Project prior to the issuance of the Bonds and to reimburse those expenditures from the issuance of the Bonds; and the payment of costs related to the Project and the reimbursement of such costs from the proceeds of the Bonds is consistent with the District's budgetary and financial circumstances as of the date of this Resolution. The District does not currently have moneys which are, nor does the District reasonably expect moneys to be, allocated on a long-term basis, reserved or otherwise available pursuant to the District's budget to pay the expenditures which the District intends to reimburse; and the maximum principal amount of the Bonds expected to be issued for the Project is $5,252,000.

ARTICLE IX.

MISCELLANEOUS

Section 901 Defeasance. When all Bond Requirements of any Bond have been duly paid, the pledge and lien and all obligations hereunder as to that Bond shall thereby be discharged and the Bonds shall no longer be deemed to be Outstanding within the meaning of this Resolution. There shall be deemed to be due payment of any Outstanding Bond or other security when the District has placed in escrow or in trust with a Trust Bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from Federal Securities in which such amount wholly or in part may be initially invested) to meet all Bond Requirements of the Bond or other security, as the same become due to the final maturity of the Bond or other security, or upon any Redemption Date as of which the District shall have exercised or shall have obligated itself to exercise its prior redemption option by a call of the Bond or other security for payment then. The Federal Securities shall become due before the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and the bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to redemption at the option of the owners thereof to assure availability as so needed to meet the schedule. For the purpose of this section "Federal Securities" shall include only Federal Securities which are not callable for redemption prior to their maturities except at the option of the owner thereof.

Section 902 Delegated Powers. The Chair of the Board, the Clerk and Treasurer of the District, and other officers and agents of the District hereby are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including, without limitation:

A. Printing Bonds. The printing of the Bonds, including, without limitation, the printing on each Bond, if requested by the Purchaser, a statement of insurance, if applicable, pertaining to the Bonds; and

B. Final Certificates. The execution of such certificates electronically or otherwise as may be reasonably required by the Purchaser, relating, inter alia, to:

(1) The tenure and identity of the officials of the District,

(2) The delivery of the Bonds and the receipt of the bond purchase price,

(3) The assessed valuation of the taxable property in and the indebtedness of the District,

(4) The exclusion of the interest on the Bonds from gross income for federal income tax purposes, if applicable, and

(5) If it is in accordance with fact, the absence of litigation, pending or threatened, affecting the validity therefor.

C. Financing Agreements. The execution by the District Chief Fiscal Officer, or in such officer's absence, the Fire Chief electronically or otherwise of the Financing Agreement.

Section 903 Statute of Limitations. No action or suit based upon the Bonds or other obligation of the District shall be commenced after it is barred by any statute of limitations relating thereto. Any trust or fiduciary relationship between the District and the owner of any Bonds or other obligee regarding any such other obligation shall be conclusively presumed to have been repudiated on the maturity date or other due date thereof unless the Bonds are presented for payment or demand for payment of any such other obligation is otherwise made before the expiration of the applicable limitation period. Any moneys from whatever source derived remaining in any account reserved, pledged or otherwise held for the payment of any such obligation, action or suit for the collection of which has been barred, shall revert to the Income Fund, unless the District shall otherwise provide by instrument of the District. Nothing herein prevents the payment of any such obligation after any action or suit for its collection has been barred if the District deems it in the best interests of the public to do so and orders such payment to be made.

Section 904 Evidence of Ownership. Any request, consent or other instrument which this Resolution may require or may permit to be signed and to be executed by the owner of any Bonds or other securities may be in one or more instruments of similar tenor and shall be signed or shall be executed by each such owner in person or by his or her attorney appointed in

writing. Proof of the execution of any such instrument or of an instrument appointing any such attorney, or the holding by any Person of the securities, shall be sufficient for any purpose of this Resolution (except as otherwise herein expressly provided) if made in the following manner, but the District may, nevertheless, in its discretion require further or other proof in cases when it deems the same desirable:

A. Proof of Execution. The fact and the date of the execution by any owner of any Bonds or other securities or his or her attorney of such instrument may be provided by the certificate, which need not be acknowledged or verified, of an officer of a bank or trust company satisfactory to the Paying Agent and Registrar or of and notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the individual signing such request or other instrument acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before the notary public or other officer; the authority of the individual or individuals executing any such instrument on behalf of a corporate owner of any securities may be established without further proof if the instrument is signed by an individual purporting to be the Chair or a vice Chair of the corporation with a corporate seal affixed and attested by an individual purporting to be its Clerk or an assistant Clerk; and the authority of any Person or Persons executing any such instrument in any fiduciary or representative capacity may be established without further proof if the instrument is signed by a Person or Persons purporting to act in such fiduciary or representative capacity; and

B. Proof of Ownership. The ownership of any of the Bonds or other securities held by any Persons executing any instrument as a holder of securities, and the numbers, date and other identification thereof, together with the date of his or her holding the securities, shall be proved by the registration records at the District kept by the Registrar.

Section 905 Warranty upon Issuance of Bonds. Any Bonds authorized as herein provided, when duly executed and delivered for the purpose provided for in this Resolution shall

constitute a warranty by and on behalf of the District for the benefit of each and every future holder of any of the Bonds that the Bonds have been issued for a valuable consideration in full conformity with law.

Section 906 Immunities of Purchaser. The Purchaser and any associate thereof are under no obligation to any holder of the Bonds for any action that they may or may not take or in respect of anything that they may or may not do by reason of any information contained in any reports or other documents received by them under the provisions of this Resolution. The immunities and exemptions from liability of the Purchaser and any associate thereof hereunder extend to their partners, directors, successors, employees and agents.

Section 907 Police Power. Nothing herein prohibits or otherwise limits or inhibits the exercise by the Federal Government, the State, any agency thereof or any public body thereof, including, without limitation, the District, of the police power, i.e., essential governmental powers for the public welfare. The provisions hereof are subject to any proper exercise hereafter of the police power thereby. The District cannot contract away the police power thereof nor limit or inhibit by contract the proper exercise of the police power thereby, and this Resolution does not purport to do so.

Section 908 Replacement of Registrar or Paying Agent. If the Registrar or Paying Agent so appointed shall resign, or if the District shall determine to replace the Registrar or Paying Agent, the Chief Fiscal Officer may, upon notice sent to each owner of any Bond at such owner's address last shown on the registration records, appoint a successor Registrar or Paying Agent or both. Every such successor Registrar or Paying Agent shall be an officer or employee of the District or a Trust Bank. It shall not be required that the same institution serve as both Registrar and Paying Agent hereunder, but the District shall have the right to have the same institution serve as both Registrar and Paying Agent hereunder. No resignation or dismissal of the Registrar or the Paying Agent may take effect until a successor is appointed.

Any corporation or association into which the Registrar or Paying Agent may be converted or merged, or with which they may be consolidated, or to which they may sell or transfer their corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer, to which

they are a party, shall be and become the successor Registrar or Paying Agent under this Resolution, without the execution or filing of any instrument or any further act, deed, or conveyance on the part of any of the parties hereto, anything in this Resolution to the contrary notwithstanding.

ARTICLE X.

PRIVILEGES, RIGHTS AND REMEDIES

Section 1001 Bondowner's Remedies. Each owner of any Bond issued hereunder shall be entitled to all of the privileges, rights and remedies provided or permitted in the Project Act and the Bond Act, and as otherwise provided or permitted by law or in equity or by other statutes, except as provided in Sections 207 through 211 hereof, but subject to the provisions herein concerning the pledge of and the covenants and the other contractual provisions concerning the Pledged Revenues and the proceeds of the Bonds.

Section 1002 Right to Enforce Payment. Nothing in this article affects or impairs the right of any owner of any Bond to enforce the payment of the Bond Requirements due in connection with his Bond or the obligation of the District to pay the Bond Requirements of each Bond to the owner thereof at the time and the place expressed in the Bond.

Section 1003 Events of Default. Each of the following events is hereby declared an "event of default":

A. Nonpayment of Principal and Premium. Payment of the principal of any of the Bonds, or any prior redemption premium due in connection therewith, or both, is not made when the same becomes due and payable, at maturity, on the mandatory redemption dates specified in Section 303B hereof, or by proceedings for optional prior redemption, or otherwise;

B. Nonpayment of Interest. Payment of any installment of interest on the Bonds is not made when the same becomes due and payable;

C. Incapable to Perform. The District for any reason is rendered incapable of fulfilling its obligations hereunder;

D. Nonperformance of Duties. The District fails to carry out and to perform (or in good faith to begin the performance of) all acts and things lawfully required to be carried out or to be performed by it under any contract relating to the Pledged Revenues, or otherwise, including, without limitation, this Resolution, and

such failure continues for 60 days after receipt of notice from the owners of 10% in principal amount of the Bonds then Outstanding;

E. Appointment of Receiver. An order or decree is entered by a court of competent jurisdiction with the consent or acquiescence of the District appointing a receiver or receivers for the Pledged Revenues and any other moneys subject to the lien to secure the payment of the Bonds, or if an order or decree having been entered without the consent or acquiescence of the District is not vacated or discharged or stayed on appeal within 60 days after entry; and

F. Default of Any Provision. The District makes any default in the due and punctual performance of any other of the representations, covenants, conditions, agreements and other provisions contained in the Bonds or in this Resolution on its part to be performed, and if the default continues for 60 days after written notice specifying the default and requiring the same to be remedied is given to the District by the owners of 10% in principal amount of the Bonds then Outstanding.

Section 1004 Remedies for Default. Upon the happening and continuance of any of the events of default, as provided in Section 1003 hereof, then and in every case the owner or owners of not less than 10% in principal amount of the Bonds then Outstanding, including, without limitation, a trustee or trustees therefor, may proceed against the District and its agents, officers and employees to protect and to enforce the rights of any owner of Bonds under this Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained herein or in an award of execution of any power herein granted for the enforcement of any proper, legal or equitable remedy as the owner or owners may deem most effectual to protect and to enforce the rights aforesaid, or thereby to enjoin any act or thing which may be unlawful or in violation of any right of any owner of any Bond, or to require the District to act as it if were the trustee of an express trust, or any combination of such remedies. All proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all owners of the Bonds and any Parity Securities then Outstanding.

Section 1005 Receiver's Rights and Privileges. Any receiver appointed in any proceedings to protect the rights of owners hereunder, the consent to any such appointment being hereby expressly granted by the District, receive and apply all Pledged Revenues arising after the appointment of the receiver in the same manner as the District itself might do.

Section 1006 Rights and Privileges Cumulative. The failure of any owner of any Outstanding bond to proceed in any manner herein provided shall not relieve the District or any officers, agents or employees thereof of any liability for failure to perform or carry out any duty, obligation or other commitment. Each right or privilege of any owner (or trustee thereof) is in addition and is cumulative to any other right or privilege, and the exercise of any right or privilege by or on behalf of any owner shall not be deemed a waiver of any other right or privilege thereof.

Section 1007 Duties upon Defaults. Upon the happening of any of the events of default as provided in Section 1003 hereof, the District, in addition, shall do and perform all proper acts on behalf of and for the owners of the Bonds to protect and to preserve the security created for the payment of their Bonds and to insure the payment of the Bond Requirements promptly as the same become due. During any period of default, so long as any of the Bonds issued hereunder, as to any Bond Requirements, are Outstanding, except to the extent it may be unlawful to do so, all Pledged Revenues shall be paid into the Bond Fund, or, in the event of securities heretofore and hereafter issued and Outstanding during that period of time on a parity with the Bonds, shall be paid into the bond accounts for all Parity Securities on an equitable and prorated basis, and used for the purposes therein provided. If the District fails or refuses to proceed as in this Section provided, the owner or owners of not less than 10% in principal amount of the Bonds then Outstanding, after demand in writing, may proceed to protect and to enforce the rights of the owners of the Bonds as hereinabove provided; and to that end any such owners of Outstanding Bonds shall be subrogated to all rights of the District under any agreement, lease or other contract the Pledged Revenues entered into before the effective date of this Resolution or thereafter while any of the Bonds are Outstanding.

Section 1008 Prejudicial Action Unnecessary. Nothing in this article requires the District to proceed as provided therein if the District determines in good faith and without any gross abuse of its discretion that if the District so proceeds it is more likely than not to have an

adverse effect on the Outstanding Bonds, the owners thereof, the Pledged Revenues or any Outstanding Parity Securities, or the action is otherwise likely to affect materially and prejudicially the owners of the Outstanding Bonds and any Outstanding Parity Securities.

ARTICLE XI.

AMENDMENT OF RESOLUTION

Section 1101 Privilege of Amendments. This Resolution may be amended by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, and without the consent of or notice to the holders of the Bonds, for the purpose of curing any ambiguity or formal defect or omission herein or for any reason which does not materially adversely affect the interests of the owners of the Bonds. This Resolution may be amended or supplemented by instruments adopted by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, but with the written consent of the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds authorized by this Resolution and Outstanding at the time of the adoption of the amendatory or supplemental instrument, excluding, pursuant to paragraph (4) of Section 102B hereof, any Bonds which may then be held or owned for the account of the District, but including such refunding securities as may be issued for the purpose of refunding any of the Bonds if the refunding securities are not owned by the District.

Section 1102 Limitations upon Amendments. No such instrument shall permit without the written consent of the insurer of the Bonds, if any, and all owners of the Bonds adversely and materially affected thereby:

A. Changing Payment. A change in the maturity or in the terms of redemption of the principal of any Outstanding Bond or any installment of interest thereon; or

B. Reducing Return. A reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or

C. Modifying any Bond. A reduction of the percentages or otherwise affecting the description of Bonds the consent of the owners of which is required for any modification or amendment; or

D. Priorities between Bonds. The establishment of priorities as between Bonds issued and Outstanding under the provisions of this Resolution; or

E. Partial Modification. The modifications of or otherwise materially and prejudicially affecting the rights or privileges of the owners of less than all of the Bonds then Outstanding.

Section 1103 Notice of Amendment. Whenever the District proposes to amend or modify this Resolution under the provisions of this Article, it shall cause notice of the proposed amendment to be given not later than 30 days prior to the date of the proposed enactment of the amendment by sending electronically or otherwise to each:

(1) The Paying Agent,

(2) The Registrar, and

(3) The owner of each of the Bonds Outstanding.

The notice shall briefly set forth the nature of the proposed amendment and shall state that a copy of the proposed amendatory instrument is on file in the office of the Clerk for public inspection.

Section 1104 Time for Amendment. Whenever at any time within one year from the date of such notice was sent, there shall be filed in the office of the Clerk an instrument or instruments executed by the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds then Outstanding, which instrument or instruments shall refer to the proposed amendatory instrument described in the notice and shall specifically consent to and approve the adoption of the instrument, thereupon, but not otherwise, the District may adopt the amendatory instrument and the instrument shall become effective.

Section 1105 Binding Consent to Amendment. If the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds Outstanding, at the time of the adoption of the amendatory instrument, or the predecessors in title of such owners shall have consented to and approved the adoption thereof as herein provided, no owner of any Bond, whether or not the owner shall have consented to or shall have revoked any consent as in this article provided, shall have any right or interest to object to the adoption of the amendatory instrument or to object to any of the terms or provisions therein contained or to the operation thereof or to enjoin the District from taking any action pursuant to the provisions thereof.

Section 1106 Time Consent Binding. Any consent given by the owner of a Bond pursuant to the provisions of this Article shall be irrevocable for a period of 6 months from the date of the publication of the notice above provided for in paragraph 2 of Section 1103 A hereof, and shall be conclusive and binding upon all future owners of the same Bond during that period. The consent may be revoked at any time after 6 months from the date of the mailing of the notice, by the owner who gave the consent or by a successor in title by filing notice of the revocation with the Clerk, but the revocation shall not be effective if the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds Outstanding, before the attempted revocation, consented to and approved the amendatory instrument referred to in the revocation.

Section 1107 Unanimous Consent. Notwithstanding anything contained in the foregoing provisions of this Article, the terms and the provisions of this Resolution or of any instrument amendatory hereof or supplemental hereto and the rights and the obligations of the District, the insurer of the Bonds, if any, and of the owners of the Bonds hereunder may be modified or amended in any respect upon the adoption by the District and upon the filing with the Clerk of an instrument to that effect and with the consent of the insurer of the Bonds, if any, or the owners of all the then Outstanding Bonds, the consent to be given as provided in Section 1004 hereof, and no notice to the insurer of the Bonds, if any, or the owners of Bonds, shall be required as provided in Section 1103 hereof, nor shall the time of consent be limited except as may be provided in the consent.

Section 1108 Exclusion of District's Bonds. At the time of any consent or of other action taken under this Article, the District shall furnish to the Clerk a certificate of the Chief Fiscal Officer, upon which the District may rely, describing all Bonds to be excluded, for the purpose of consent or of other action or of any calculation of Outstanding Bonds provided for in this Article, and the District shall not be entitled with respect to such Bonds to give any consent or to take any other action provided for in this Article, pursuant to paragraph (4) of Section 102B hereof

Section 1109 Notation on Bonds. Bonds authenticated and delivered after the effective date of any action taken as in this Article provided may bear a notation by endorsement or otherwise in form approved by the District as to the action; and if any Bond so authenticated and delivered shall bear such notation, then upon demand of the owner of any Bond Outstanding at such effective date and upon presentation of his or her Bond for the purpose at the principal

office of the Clerk, suitable notation shall be made on the Bond by the Clerk as to any such action. If the District so determines, new Bonds so modified as in the opinion of the District to conform to such action shall be prepared, authenticated and delivered; and upon demand of the owner of any Bond then Outstanding, shall be exchanged without cost to the owner for Bonds then Outstanding upon surrender of the Bonds.

Section 1110 Proof of Resolutions and Bonds. The fact and date of execution of any instrument under the provisions of this Article, the amount and number of the Bonds held by any Person executing the instrument, and the date of his holding the same may be proved as provided by Section 904 hereof.

PASSED AND ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, ON NOVEMBER 12, 2024.

Proposed on November 12, 2024.

Proposed by Commissioner Andriola.

Passed November 12, 2024.

Vote:

Ayes: Jeanne Herman, Mariluz Garcia, Clara Andriola

Nays: _____

_____

Absent: Alexis Hill
Michael Clark

Attest:

Clerk

Vice Chair of the Board

STATE OF NEVADA)
) **ss.**
TRUCKEE MEADOWS)
FIRE PROTECTION DISTRICT)

I am the duly chosen and qualified Clerk of the Truckee Meadows Fire Protection District (the "District"), Nevada, and in the performance of my duties as Clerk do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution adopted by the Board of Fire Commissioners of the District (the "Board") at a regular meeting of the Board held on November 12, 2024, and the original of such resolution has been approved and authenticated by the signature of the Chair and myself as Clerk, and has been recorded in the minute book of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

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

Those Voting Aye: Herman, Garcia, Andriola

Those Voting Nay: _____

_____

Those Absent: Hill, Clark

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

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the resolution is attached as Exhibit A.

5. No later than 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in accordance with the provisions of Chapter 241 of NRS.

IN WITNESS WHEREOF, I have hereunto set my hand on behalf of the District on November 12, 2024.

Clerk

59264911.3

EXHIBIT A

(Attach Copy of Notice of November 12, 2024 Meeting)

EXHIBIT A

(Attach Copy of Notice of November 12, 2024 Meeting)



Nevada State Infrastructure Bank

Financing Application

Nevada State Infrastructure Bank Overview:

The Nevada State Infrastructure Bank was established to provide low-cost financing to Nevada state agencies, local governments, Tribal governments, and non-profit organizations for priority infrastructure projects.

Pursuant to Chapter 408 of the Nevada Revised Statutes, the Bank may provide financing for a variety of infrastructure projects, including: transportation facilities, utility infrastructure, digital infrastructure, recycling and sustainability infrastructure, renewable energy infrastructure, social infrastructure, water and wastewater infrastructure, and other infrastructure related to economic development.

The Bank has been capitalized with an initial $75 million in State general obligation bonds that, are allocated to the following accounts within the Nevada State Infrastructure Bank:

- $40 million for projects for the Federal Infrastructure Matching Account;
- $20 million for projects for the Affordable Housing Revolving Account; and
- $15 million for projects for the Charter School Capital Needs Revolving Account.

In evaluating applications, the Bank will also seek to leverage outside capital and federal funding to help finance projects that improve quality of life, strengthen Nevada's climate resiliency, and help to promote a strong economy for communities across the State.

Application Instructions:

Please complete all sections of the application below and attach any required exhibits to request financing from the Nevada State Infrastructure Bank.

Prior to applying to the Bank for financing, please familiarize yourself with all the statutes and regulations governing the operation of the Bank.

The relevant statutory provisions can be found in Chapter 408 of the Nevada Revised Statutes (NRS 408.55048 – 408.55088).

Additionally, the regulations of the Bank provide the application requirements and describe the process for determining qualified projects and borrowers for applications to the Federal Infrastructure Matching Account, the Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account.

Applications for financing will be reviewed by Bank staff and may be presented to the Board of Directors of the Nevada State Infrastructure Bank for consideration[1].

Completed, applications may be submitted as follows:

Via electronic mail:

Nevada State Infrastructure Bank

Email: *Financing.application@sib.nv.gov*

Via regular mail:

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

[1] *Note: submission of an application does not guarantee Board consideration or project funding.*

Part 1: Applicant Information

Legal Name of the Applicant: Truckee Meadows Fire Protection District

Type of Applicant:

☒ Governmental Unit

☐ Indian Reservation or Colony

☐ Private Non-Profit Organization created for charitable or educational purposes

If applicant is a governmental unit or non-profit organization, please describe:

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District. The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County.

Mailing Address of the Applicant:

Street Address: 3663 Barron Way

City, State, Zip Code: Reno, Nevada, 89511

Name of the Individual Submitting this Application:

Cindy Vance

Role/Title of the individual submitting the application:

Chief Fiscal Officer

Address for the individual submitting the application:

Street Address: 3663 Barron Way

City, State, Zip Code: Reno, Nevada, 89511

Email for Individual submitting the application:

cvance@tmfpd.us

Phone number of individual submitting this application:

775-326-6070

Please list the contact information (Name, Address, Phone, Email) for other authorized individuals associated with the project (i.e., consultants, advisors, engineers, attorneys, etc.)

Name: Charles A. Moore	Title: Fire Chief
Organization: Truckee Meadows Fire Protection District	Phone: 775-328-6123
Street Address: 3663 Barron Way	Fax: 775-326-6003
City, State, Zip: Reno, Nevada, 89511	E-mail:
Name: Michael W. Large	Title: Deputy District Attorney
Organization: Washoe County	Phone: 775-337-5712
Street Address: 1 S. Sierra Street	Fax:
City, State, Zip: Reno, Nevada, 89501	E-mail: mlarge@da.washoecounty.gov

Part 2: Financing Requested

What type of financial assistance is the Applicant seeking? (Please select all that apply)

- [x] Loan
- [x] Grant
- [ ] Other Financial Assistance

Financing Amount Requested:

4,500,000

Is the State Infrastructure Bank origination fee included in financing? (Please reference the regulations governing the Nevada State Infrastructure Bank)

- [ ] Yes
- [x] No

Financing term requested (Number of years): 25 Years

Source of financing repayment:

- [ ] Enterprise Fund
- [ ] Special Fund
- [ ] General Fund Lease
- [ ] Assessment District
- [ ] Special Taxes/Property Related Assessments
- [ ] Voter approved general obligation debt
- [x] Other

Please explain the source(s) of financing repayment:

If Truckee Meadows Fire Protection District is approved for a Loan, the District will use general fund revenue sources including property taxes and consolidated taxes for loan repayment.

Part 3: Project Information

Project Name: Hidden Valley Fire Station #37 - Addition (Apparatus Bay, Office and Support Spaces)

Project Address:

Street Address: 3255 W. Hidden Valley Drive

City, State, Zip Code: Reno, Nevada, 89502

Project Category (Please reference Chapter 408 of the Nevada Revised Statutes):

☐ Transportation Facility

☐ Utility Infrastructure

☐ Water and Wastewater Infrastructure

☐ Renewable Energy Infrastructure

☐ Digital Infrastructure

☐ Recycling and Sustainability Infrastructure

☒ Social Infrastructure

☐ Other Infrastructure related to Economic Development

If the project category selected was "Other Infrastructure related to Economic Development" please explain the project:

N/A

Is the project located in any of the following? (Please select all that apply)

☐ In a qualified census tract as designated by the United States Secretary of Housing and Urban Development pursuant to 26 U.S.C. § 42(d)(5)(B)(ii)

☐ In a census tract which has a high level of social vulnerability as determined according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services

☐ In a community which has a large percentage of the population having limited English proficiency

☐ In a community that has been subject to historical instances of redlining, segregation or other discriminatory practices

Is any part of the proposed project located on Tribal land?

☐ Yes

■ No

Please attach a detailed description of the project. If the funding request is limited to a portion of the project, please identify as appropriate. If you have a feasibility study, a capital improvement plan, environmental study, or other such reports containing a detailed description of the project, please include as appropriate.

Attach all necessary documents as Exhibit 1. [Please label and attach items as Exhibits 1a, 1b, 1c, etc.]

Exhibit 1a - Detailed description of the project. Exhibit 1b - Architectural Rendering
Exhibit 1c - Architectural construction documents limited to site plan, floor plans and elevations.

If funding for the project is approved by the Nevada State Infrastructure Bank Board of Directors, how long will it take for this project to be completed?

The crew quarters portion of the fire station is complete. The Apparatus Bay is "shovel ready". It is estimated to take approximately 14 months to complete once funding is secured.

Please list applicable permits for the project:

Type of Permit (Please include permit number)	Granting Authority	Date Submitted	Date Received	Expiration Date
WSUP23-0018	Washoe County	09/04/2023		

Please complete the attached Project Sources and Uses of Proceeds Table (located on page 22 of this document) as Exhibit 2. Attach any and all cost estimates, bids, project labor agreements, and construction contracts, if available. [Please label and attach them as Exhibits 2a, 2b, 2c, etc.]

Please provide for any and all documentation commitment(s) for project funding sources other than financing from the State Infrastructure Bank. This could include resolutions, grant agreements, loan agreements, contracts, etc. [Please label and them as Exhibit 3]

The living quarters portion of the station was completed with remaining proceeds from the District's $2,000,000 and $7,000,000 debt issuances, attached as required as exhibits 10a, 10b, and 10c and District's general revenues, the District Budget is attached as required as exhibit 9.

Is land acquisition a component of the project?

The Project is being built upon land the District has owned for many years (Purchased originally in 1976), and consolidated with a parcel purchased in 2020 paid for with District funds.

☐ Yes

■ No

If yes, please provide a copy of the purchase agreement as Exhibit 4. Include a description of the land that has been or will be acquired (current owner, address, assessor's parcel number, purchase date or expected purchase date, cost or estimated cost), and identify the funding source(s) for the land below:

Does the applicant already own the land needed for the project?

☒ Yes

☐ No

Please provide a comprehensive project timeline as Exhibit 5. Include specific project milestones such a preliminary engineering report, all required permits, design, engineering, land/right-of-way acquisition, preparation of bid documents, awarding of construction contract, construction start date, construction completion date, and the date that the project will become operational.

Private Activity - Will any entity, including a governmental entity other than the Applicant, use or directly benefit from any portion of the Project other than as a member of the general public? (For example, will a private entity or a federal agency operate, or lease space in the proposed project?)

☐ Yes

☒ No

If yes, please describe the entity that will use or otherwise benefit from the Project. Provide a copy of the agreement(s) with such private entity, or federal agency. [Please label and attach as Exhibit 6.]

N/A

Will financing be used to finance more than 5 percent of any private activity costs?

☐ Yes

☒ No

If yes, please explain:

Business Relocation – Will the proposed Project require the relocation of a private sector business from one area of the State to another?

☐ Yes

☒ No

If yes, please provide a justification to support the move:

Please describe any economic and/or community benefits that will result from the completion of this project. Please include the method, or calculation by which these results were identified:

The proposal replaces the existing apparatus bay with a larger bay that will accommodate modern fire engines. The existing apparatus bay, formerly used by a volunteer 501 (c)3, is too small to accommodate all the fire engines in the fleet, save one. The building will also add offices, a public entry, and support spaces to store and repair ancillary firefighting equipment.

What are the total number of jobs that will be created and the average wage for the project? (Please include the method or calculation by which these results were identified)

Construction jobs only. Wages will be in accordance with Government guidelines and prevailing wage.

What are total number of jobs retained and the average wage? (Please include the method or calculation by which these results were identified)

Construction jobs only. Wages will be in accordance with Government guidelines and prevailing wage.

Describe the environmental impact that will result from this project? (Please include the method or calculation by which these results were identified)

Unknown

Does this project comply with the with the standards and goals set forth in the 2020 Nevada Climate Strategy and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820?

☐ Yes

☐ No

☒ Unsure

Useful Life - Please provide evidence detailing the useful life of the Project. Useful life is defined as the estimated number of years the project is anticipated to remain in service. Please include estimated useful life projections with and without any anticipated maintenance costs. [Label and attach as Exhibit 7]

Is this project eligible to apply for funding from the Affordable Housing Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Affordable Housing Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Charter School Capital Needs Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Charter School Capital Needs Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Federal Infrastructure Matching Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Federal Infrastructure Matching Account.)

☐ Yes

☐ No

☒ Unsure

Is this project eligible to apply for funding from the State Infrastructure Bank General Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the State Infrastructure Bank General Account.)

☒ Yes

☐ No

☐ Unsure

Part 4: Financial Information

Please provide copies of the five most recent fiscal year-end audited financial statements for the applicant and related parties to the project, if not already provided, as well as applicable revenue projections and cash flows. [Label and attach as Exhibits 8a, 8b, 8c, etc.]

Please provide the current year's adopted budget as Exhibit 9.

Are there any events or circumstances that have occurred since the date of the last financial statement could materially affect the overall financial condition of the Applicant?

☐ Yes

☒ No

If yes, please explain:

N/A

In the table below, please list all outstanding financing obligations (debts, notes, capital leases, etc.) secured by the source of repayment for the requested financing. Attach as Exhibit 10, and include a copy of all financing documents (e.g., the official statement along with any underlying loan agreements, lease agreements, or indentures, etc.) [Label and attach as Exhibits 10a, 10b, 10c, etc.]

Name of Lender	Date of Debt	Outstanding Balance (as of 06/30/2023)	Maximum Annual Debt Service/Lease Payment
Chase Bank	03/10/2020	$3,167,000	$483,140
Zions Bank	10/21/2020	$1,707,000	$157,117
Zions Bank	07/28/2021	$6,600,000	$375,019
		$	$

Please provide a description of any off-balance-sheet debt obligations, including capital leases and other contractual obligations:

There are no other debt obligations. Other District long-term liabilities include compensated absences, pension liabilities, and other post-employment benefit liabilities. Those are included in the government-wide financial statements on page 12 of the audited financial statements for the year ended June 30, 2022.

Has the Applicant defaulted on any debt or other obligation including, but not limited to, bonds, leases, or loans within the last ten years?

☐ Yes

☒ No

If yes, please specify the date(s) and circumstances:

Please attach as Exhibit 11 the current Capital Improvement Plan. Explain below any expected plan for future debt issuance:

The District has the need for facilities and apparatus. The District is considering all funding sources for these facilities and apparatus, however there are no immediate plans for debt issuance.

Does the Applicant have an Inter-fund Transfer Policy?

☐ Yes although it is not in policy, all Inter fund transfers are approved by the Board of Fire Commissioners as either part of the annual approved budget or as a resolution after the adoption of the final budget. The District does not have a written policy.

☒ No

If yes, please attach a copy of the policy as Exhibit 15.

Is the Applicant planning on utilizing any collateral in order to receive a loan or other financial assistance?

☐ Yes

☒ No

If yes, please explain:

Part 5: Loan Proceeds

Will the loan proceeds pay for any general administration or overhead costs?

☐ Yes

☒ No

Have any general administration or overhead costs already been incurred?

☒ Yes

☐ No

If yes, please explain:

The District has paid for project consulting and architectural fees, including staff time, from its current available funds.

Will the Project include the payment of prevailing wages as set forth in NRS Chapter 408?

☒ Yes

☐ No

Will loan proceeds finance preliminary costs for the Project?

☐ Yes

☒ No

Have any preliminary costs already occurred?

☒ Yes

☐ No

If yes, please explain:

The project is Shovel Ready, preliminary costs have already been incurred and paid

Part 6: Legal Information

Please describe the composition of the Applicant's governing body, including the number of positions, term, and the selection/appointment process. Additionally, please provide a current list of individuals in these positions:

The Board of County Commissioners serves as the Board of Fire Commissioners for the Truckee Meadows Fire Protection District. It is a five-member Board elected by constituents within their districts for a four-year term. As of June 2023, the Board of Fire Commissioners are Alexis Hill, Chair; Jeanne Herman, Vice Chair; Michael Clark, Commissioner; Mariluz Garcia, Commissioner; and Clara Andriola, Commissioner.

Has the governing body approved the application? (Please provide written documentation confirming approval): Yes, approved by the Board of Fire Commissioners on September 12, 2023. The resolution and letter of support are attached.

Please describe any pending or anticipated litigation and/or contractual disputes that the Applicant is a party to:

None

Please describe any past, present, or potential issues or controversies that may impact the Project:

None

For any applicant that is a Charter City, please attach as Exhibit 16 a copy of the City's Charter including all addendums and supplements thereto.

N/A

For any applicant that is a School District, Special District, or Joint Powers Authority (JPA), please provide the statutory citation of formation authority or attach a copy of all formation documents and amendments as Exhibit 17.

Formed by Ordinace and approval of the Board of County Commissioner under NRS 474 County Fire Protection District

For any applicant that is a non-profit organization, please provide as Exhibit 18, a copy of the following: N/A

a. Articles of Incorporation, together with all amendments.

b. Certificate of Status/Good Standing in the State of Nevada.

c. Bylaws, together with all amendments.

d. 501 (c)(3) Determination Letter(s) from the IRS, and any related documents and correspondence with/from the IRS.

e. All Form 990s for the last three years

f. All Form 990-Ts for the last three years.

g. Capital Campaign brochures, forms, pledge cards, and related materials, if any.

Applicant acknowledges the following

All information submitted to the Nevada State Infrastructure Bank is true and correct at the time of submission, and such information does not contain any untrue or misleading statement of a material fact or omits to state any material fact necessary to make the statements contained herein not misleading. Further, applicants affirm, understand, and accept the obligations, terms, and conditions of loans and other financial assistance offered by the Bank.

By signing below, I acknowledge that I understand that it is unlawful to knowingly make a false claim, a false statement, use a false of fictitious name, or obtain money or benefit under false pretenses. I understand these acts are a violation of the laws of the State of Nevada punishable by civil penalties, including repayment, and/or criminal penalties including up to a category D felony and six years in state prison.

Print Name: Cindy Vance

Print Title: Chief Fiscal Officer

Authorized Signature: _____

Date:

Application Checklist

(Complete and submit all required documents below with the Financing Application)

SIB Staff Use	INDICATE WHETHER OR NOT EACH DOCUMENT IS ATTACHED TO THIS APPLICATION			APPLICATION EXHIBITS	
Date Rec'd	*YES*	*NO*	*N/A*		
	◉	○	○	Application	Signed and Dated
	◉	○	○	Exhibit 1	Study, Plan, or Other Report with Detailed Project Description
	◉	○	○	Exhibit 1a	Approval from governing body to submit application
	◉	○	○	Exhibit 2	Sources and Uses of Proceeds Table
	◉	○	○	Exhibit 2a	Detailed cost estimates, bids, and construction contracts, that support Exhibit. Label each Exhibit a, b, c, etc.
	○	○	◉	Exhibit 2b	Explanation of potential environmental impacts potential environmental impacts. -Environmental study.
	○	○	◉	Exhibit 3	Documentation Demonstrating Commitment of Other Project Funding Sources (includes Applicant's contribution). Label each Exhibit a, b, c, etc.
	○	○	◉	Exhibit 3a	Project cash flow projections
	○	○	◉	Exhibit 3b	Bond rating agency report (if available)
	○	○	◉	Exhibit 3c	Existing property tax rates, and general obligation bonding capacity (governmental entities only)
	○	○	◉	Exhibit 3d	Historical revenues and expenses of proposed revenue source
	○	○	◉	Exhibit 4	Real Estate Purchase Agreement (if applicable)
	◉	○	○	Exhibit 5	Project Timeline
	○	○	◉	Exhibit 6	Project Benefit Information
	○	○	◉	Exhibit 6a	Project population trends
	○	○	◉	Exhibit 6b	Project assessed value trends

	◉	○	○	Exhibit 7	Useful Life Exhibit
	◉	○	○	Exhibit 8	Five (5) Years Audited Financial Statements [and any applicable revenue projections and cash flows]. -Cash flow available for debt service and debt service coverage ratio -Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 9	Current Year Adopted Budget
	◉	○	○	Exhibit 10	Documentation of Outstanding Debt Obligations Label each Exhibit a, b, c, etc.
	◉	○	○	Exhibit 11	Current Capital Improvement Plan
	○	○	◉	Exhibit 12	Documentation of compliance with Nevada's Climate Strategy for the year 2020 and goals for reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820
	◉	○	○	Exhibit 13	Documentation of project compliance with NSIB regulation Sec. 17 (project labor standards)
	○	○	◉	Exhibit 14	Documentation that the average percentage of pupils who are served by all of those schools and are pupils who are at risk, as defined in NRS 388A.045, is 60% or greater (Charter School fund applicants only)
	○	○	◉	Exhibit 14a	Written authorization for the project from the sponsor of the charter school (Charter School fund applicants only)
	○	○	◉	Exhibit 15	Interfund Transfer Policy/Reimbursement Agreement (if applicable)
	○	○	◉	Exhibit 16	Charter City Information and Questionnaire (if applicable)
	◉	○	○	Exhibit 17	Districts Formation Documents and Amendments (If applicable)
	○	○	◉	Exhibit 18	Non-Profit Applicants Exhibits. (if applicable) Label each Exhibit a, b, c, etc.

May 31, 2024

Mr. Asheesh Bhalla, Executive Director, and the Board of Directors
Nevada State Infrastructure Bank
Carson City Office
1263 S Stewart Street,
Carson City, Nevada 89701

Application for financing - Hidden Valley Fire Station Apparatus Bay

Dear Director Bhalla and Members of the Board,

Thank you for considering this application for our agency's replacement of a fire station apparatus bay. The amount requested in this application (for phase 2) of the project is $5.252 million, including the structure and site work. Truckee Meadows Fire District constructed new crew quarters in 2022 for $1,190,162. There is no debt on the land or phase 1 construction.

The Hidden Valley Fire Station in Washoe County was initially constructed in 1972 for a volunteer operation, and its size is inadequate to house a modern fire engine. Our fleet has only one fire truck that will fit inside the current structure. It also lacks the ancillary spaces needed to maintain tools and equipment – and is detached from the crew quarters. A detached apparatus bay is not optimal nor safe because of the potential for freezing or adverse weather.

Truckee Meadows Fire Protection District (the District) serves unincorporated Washoe County, and our district has experienced significant population growth and emergency service demands. This project will modernize this station, increase safety for our staff, and decrease response times. The application documentation includes estimates, timelines, architectural drawings, and requested financial information.

Phase 2 (new apparatus bays) will complete this project, and the construction cost is estimated at $5.2 million.

The project is shovel-ready and can commence in September 2024. The first steps are to relocate utilities and demolish the old structure, followed by full-on construction.

The project has received all entitlements and approval from the Fire Commissioner. The fire station enjoys broad support from the community.

The District will request certification from the contractor that they can conform to the requirements of Section 17 of the Approved regulations of the Board of Directors of the Nevada State Infrastructure Bank.

I look forward to your consideration and approval of this application.

Best Regards,



Charles A. Moore, Fire Chief

September 5, 2023

Mr. Asheesh S. Bhalla, Executive Director and
Board of Directors
Nevada State Infrastructure Bank
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

RE: Hidden Valley Fire Station
Truckee Meadows Fire Protection District

Dear Mr. Bhalla and the Board of Directors,

Thank you for your consideration of this application for a grant and financing for the construction of a replacement fire station for the Hidden Valley Community in Reno, Nevada. I am writing on behalf of the Truckee Meadows Board of Fire Commissioners to request funding from the Nevada State Investment to construct a portion of the new fire station, which includes an apparatus bay and other support spaces.

The Truckee Meadows Fire Protection District has served portions of unincorporated Washoe County since 1974. During this time, our District has experienced significant growth in population and demands for emergency services. Prior to 2012, Hidden Valley was served by volunteers and then by career staff beginning in 2012. The apparatus bay and other spaces in the current fire station are now insufficient in both space and technology to meet the growing needs of our community.

Specifically, the apparatus bay is too small to house modern fire engines, and in fact, only one fire engine in our fleet will fit into the current building.

The need for a new fire station is critical for several reasons:

1. **Improved Equipment and Technology:** Our existing fire station apparatus bay is not equipped to handle the latest firefighting technology and equipment, which are essential for the safety of our firefighters and efficiency.

2. **Community Safety:** A modern fire station will enable us to respond to emergencies more effectively, reducing property damage and saving lives in our community.
3. **Continuity of Operations:** This fire station is aged. A modern station will allow the continuity for one public school, a residential community, and an active portion of I-80 that runs east of Reno to the Washoe County boundary in Wadsworth.

We have already conducted extensive work for the new fire station, including completion of construction documents and completion of the crew quarters, which will be attached to the proposed apparatus bay. The project is now shovel-ready.

The total project cost is estimated to be $4.5 million, including construction of the building, site work, backup power generation, and technology upgrades.

We are requesting consideration of a grant and financing to help make this project a reality. We believe this investment is essential for the safety and well-being of our community and aligns with the Nevada State Investment Bank's mission to support critical infrastructure development.

This application contains the supporting documentation, project budget breakdown, and expected timeline. We would be grateful for the opportunity to discuss this proposal further.

Thank you again for your consideration of our application. We are available to answer questions or present this project in more detail.

Sincerely,



Charles A. Moore, Fire Chief



Alexis Hill, Chair
Board of Fire Commissioners

RESOLUTION NO. TM17 – 2023

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
A RESOLUTION APPROVING AN APPLICATION TO THE NEVADA STATE INVESTMENT BANK FOR A GRANT OR LOAN OR COMBINATION THEREOF FOR THE CONSTRUCTION COST OF THE APPARATUS BAY AT TRUCKEE MEADOWS FIRE PROTECTION DISTRICT HIDDEN VALLEY COMMUNITY FIRE STATION #37.

WHEREAS, the Board of Fire Commissioners supports the development of a new fire station for the Hidden Valley community; and,

WHEREAS, on June 2, 2020, the Board of Fire Commissioners approved the purchase of the residence adjacent to the existing fire station for the purpose of creating new crew quarters; and,

WHEREAS, on June 7, 2022, the Board of Fire Commissioners awarded a bid and approved an Agreement with Houston Smith Construction, Inc. for the Hidden Valley Station #37 Remodel/Addition Project to remodel the residence location at 5355 Pelham Drive for a crew-quarters in the amount of $493,000; and,

WHEREAS, the Board of Fire Commissioners desires to seek funding alternatives for the completion of the apparatus bay, which is dilapidated and insufficiently sized to accommodate most modern fire engines; and,

WHEREAS, the Board of Fire Commissioners approves and supports the application to the State Infrastructure Bank for $4,500,000 to complete the community fire station.

NOW, THEREFORE, IT IS HEREBY RESOLVED, by the Truckee Meadows Fire Protection District Board of Fire Commissioners, approval of an application to Nevada State Investment Bank for a grant or long-term loan for the construction of the Apparatus Bay at Hidden Valley Station 37.

Upon motion by Fire Board Commissioner, Andriola **, seconded by Commissioner** Herman **, the foregoing Resolution was passed and adopted this 12th day of September 2023 by the following vote:**

AYES: Hill, Herman, Garcia, Clark, Andriola **NAYS:** None

ABSENT: None **ABSTAIN:** None

Truckee Meadows Fire Protection District
Board of Fire Commissioners

Alexis Hill, Chair

ATTEST:

Catherine Smith, Chief Deputy
CLERK

EXHIBIT 1a & 1b

May 26, 2024

Project Description - Phase 2 Hidden Valley Fire Station
Apparatus Bay and Support Spaces
Truckee Meadows Fire Protection District

Address: 3255 West Hidden Valley Drive
Reno, NV 89502

This project involves a new fire apparatus bay, support space, and offices. This financing request is limited to the construction of Phase 2 of the project, which is new fire engine apparatus bays, support space and office. The new structure will attach to the existing crew quarters, which were constructed in 2022. The new apparatus bay will replace a building constructed in 1972, first used as a volunteer fire station.

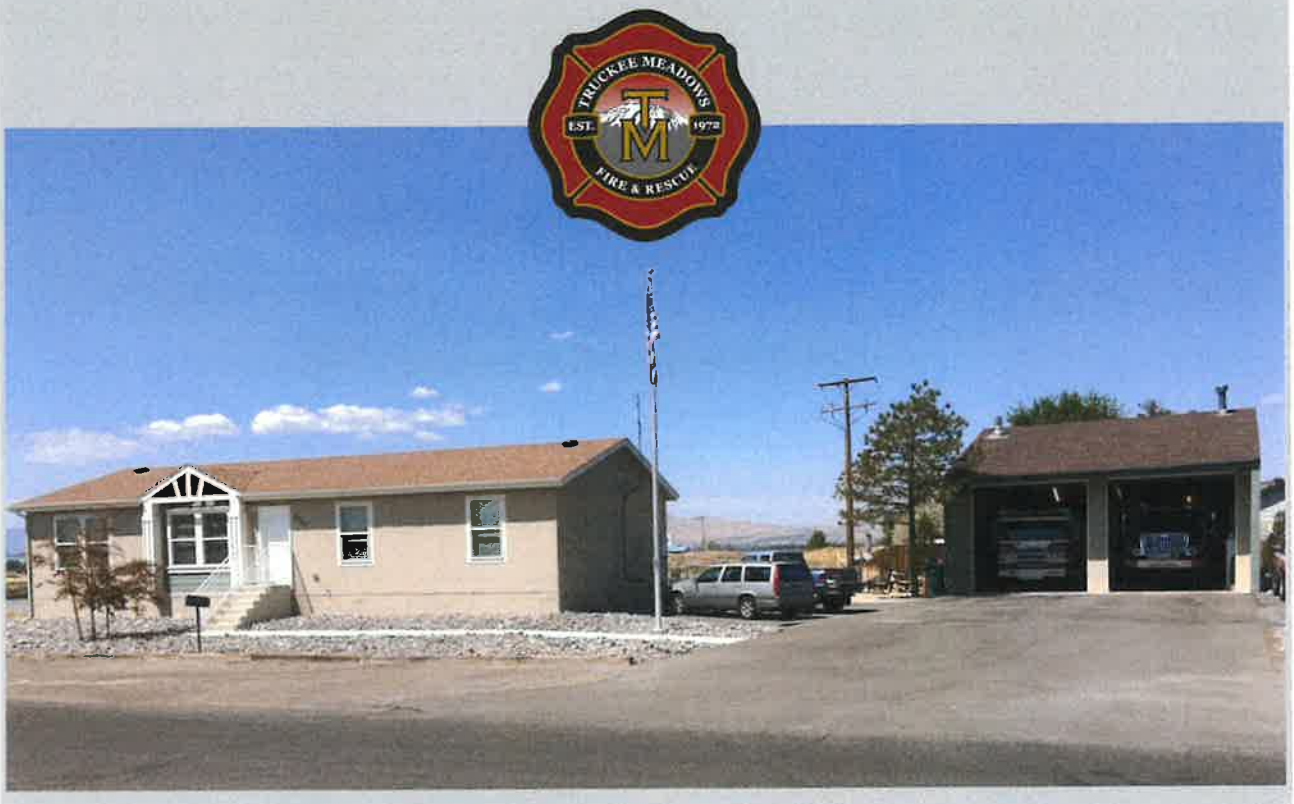
Truckee Meadows Fire Protection District owns the land, and the project is shovel-ready. Construction documents are complete and ready for a building permit application. The District used a Construction Manager at Risk (CMAR) process for the design and construction. A guaranteed maximum price will be negotiated and presented to the Board of Fire Commissioners for consideration in September.

The existing apparatus bay does not meet the District's needs for size and safety. Only one structural fire engine in the District's fleet fits inside the existing building.

Upon completion, one Type 1 structural and a Type 3 brush engine will be housed here, along with an all-terrain vehicle for backcountry rescue and remote wildland firefighting.

The following page shows a photograph of the station in 2013. The modular crew quarters building (to the left) has been repurposed. The apparatus bay (to be reconstructed) is shown to the right. A rendering of the project, when completed, is shown below.

This fire station protects the great Hidden Valley community and responds east on Interstate 80



Existing Station - 2013



Proposed New Station

TMFR #37 - Hidden Valley Addition Phase 2

100% CD

October 24, 2022

PROJECT ADDRESS:

3255 West Hidden Valley Drive
Reno, NV 89502



CLIENT:

Truckee Meadows Fire and Rescue

Owner's Project Manager:
Bill Wardell
Washoe County Capital Projects Division
1001 East Ninth Street, Reno, NV 89520
775-750-7325
wwardell@washoecounty.us

DESIGN TEAM

PROJECT ARCHITECT
TSK ARCHITECTS
225 S. Arlington Avenue,
Suite A, Reno NV 89501
[P] 775-326-6123

CIVIL ENGINEER
J-U-B Engineers, LLC
5190 Neil Rd., Ste 500
Reno, NV 89502
[P] 775-852-1440

LANDSCAPE ARCHITECT
J-U-B Engineers, LLC
5190 Neil Rd., Ste 500
Reno, NV 89502
[P] 775-852-1440

STRUCTURAL ENGINEER
Forbes LinchPin Structural Engineering
Engineer: Douglas Gadow
530 California Avenue
Reno, NV 89509
[P] 775-857-3744

ELECTRICAL ENGINEER
Jensen Engineering
Engineer: George Jensen
5434 Longley Lane
Reno, NV 89511
[P] 775-826-1919

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225 South Arlington Avenue,
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PLEASE RECYCLE

Project
TMFR #37 - Hidden Valley Addition Phase 2
3255 West Hidden Valley Drive
Reno, NV 89502

Job No 20-044.00

Owner
Truckee Meadows Fire and Rescue

Job No 5500025157

100% CD

October 24, 2022



1 SITE PLAN
SCALE 1/16" = 1'-0"

NORTH

GENERAL NOTES

1. THESE DRAWINGS (ALL DISCIPLINES) ARE A COHESIVE SET OF DRAWINGS EACH TRADE SHALL REVIEW ALL ARCHITECTURAL AND ENGINEERED DRAWINGS FOR INFORMATION THAT CROSSES OVER VARIOUS TRADES.
2. CONTRACTOR TO NOTIFY ARCHITECT OF ANY DISCREPENCIES WITH CONTRACT DOCUMENTS AS SOON AS POSSIBLE.
3. REFER TO WALL TYPE AND LIFE SAFETY DRAWINGS FOR RATING SEPERATIONS AND UL RATED DESIGN DRAWINGS FOR REQUIRED FIRE RESISTIVE CONSTRUCTION.
4. SEE CIVIL, LANDSCAPE, STRUCTURAL, MECHANICAL/PLUMBING, AND ELECTRICAL DRAWINGS FOR ADDITIONAL INFORMATION.
5. ALL DIMENSIONS ARE TAKEN FROM FACE OF STUD, CMU OR CONCRETE UNLESS OTHERWISE NOTED.
6. FOR FLOORING TYPES AND CONTROL JOINTS SEE FINISH FLOOR PLAN, ROOM SCHEDULE AND MATERIAL LEGEND.
7. G.C. TO VERIFY DIMENSIONS IN FIELD PRIOR TO THE COMMENCEMENT OF ANY SITE WORK. DO NOT SCALE DRAWINGS.
8. REFER TO CIVIL DRAWINGS FOR PARKING, STREET, CURB DRAINAGE, AND STRIPING INFORMATION.
9. REFER TO CIVIL DRAWINGS FOR HORIZONTAL CONTROL.
10. REFER TO CIVIL DRAWINGS FOR ANY WORK OUTSIDE OF THE PROPERTY LINE.
11. REFER TO CIVIL DRAWINGS FOR ADDITIONAL INFORMATION ON SCOPE OF WORK AND DEMOLITION.
12. REFER TO LANDSCAPE DRAWINGS FOR ADDITIONAL SITE INFORMATION.

KEYNOTES

1. EXISTING 6' FENCE TO REMAIN, PROTECT IN PLACE.
2. NEW 6'-0" SPLIT FACE CMU WALL. SEE A52.01 FOR DETAILS.
3. EXISTING DRIVEWAY TO REMAIN, PROTECT IN PLACE.
4. EXISTING 6' WOODEN FENCE TO REMAIN, PROTECT IN PLACE.
5. CONCRETE SIDEWALKS AND/OR CONCRETE PATIO. SEE CIVIL DRAWINGS. SEE A1.40 FOR FINISH.
6. EXISTING SIDE YARD TO REMAIN, PROTECT IN PLACE.
7. CONCRETE SLAB ON GRADE. REFER TO CIVIL AND STRUCTURAL DRAWINGS.
8. DOWNSPOUT DAYLIGHTS TO SPLASH PAD. SEE CIVIL DRAWINGS.
9. CONCRETE DRIVEWAY. REFER TO CIVIL AND STRUCTURAL DRAWINGS.
10. ACCESSIBLE ROUTE FROM PARKING LOT.
11. PARKING STALLS. SEE CIVIL DRAWINGS.
12. ACCESSIBLE PARKING STALL. SEE CIVIL DRAWINGS.
13. FLAG POLE. SEE DETAIL 2/A52.02
14. PROPERTY LINE. SEE CIVIL DRAWINGS
15. BOLLARD. SEE A52.02
16. EDGE OF ROOF ABOVE.
17. DOWNSPOUT CONNECTED TO UNDERGROUND PIPING AND DAYLIGHTS TO RIPRAP CHANNEL. SEE CIVIL DRAWINGS.
18. 24" TALL PLANTER.
19. GAS SERVICE METER ON WALL. SEE PLUMBING DRAWINGS FOR MORE INFORMATION.

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Project
TMFR #37 - Hidden Valley Addition Phase 2
3255 West Hidden Valley Drive
Reno, NV 89502

Job No 20-044.00

Owner
Truckee Meadows Fire and Rescue

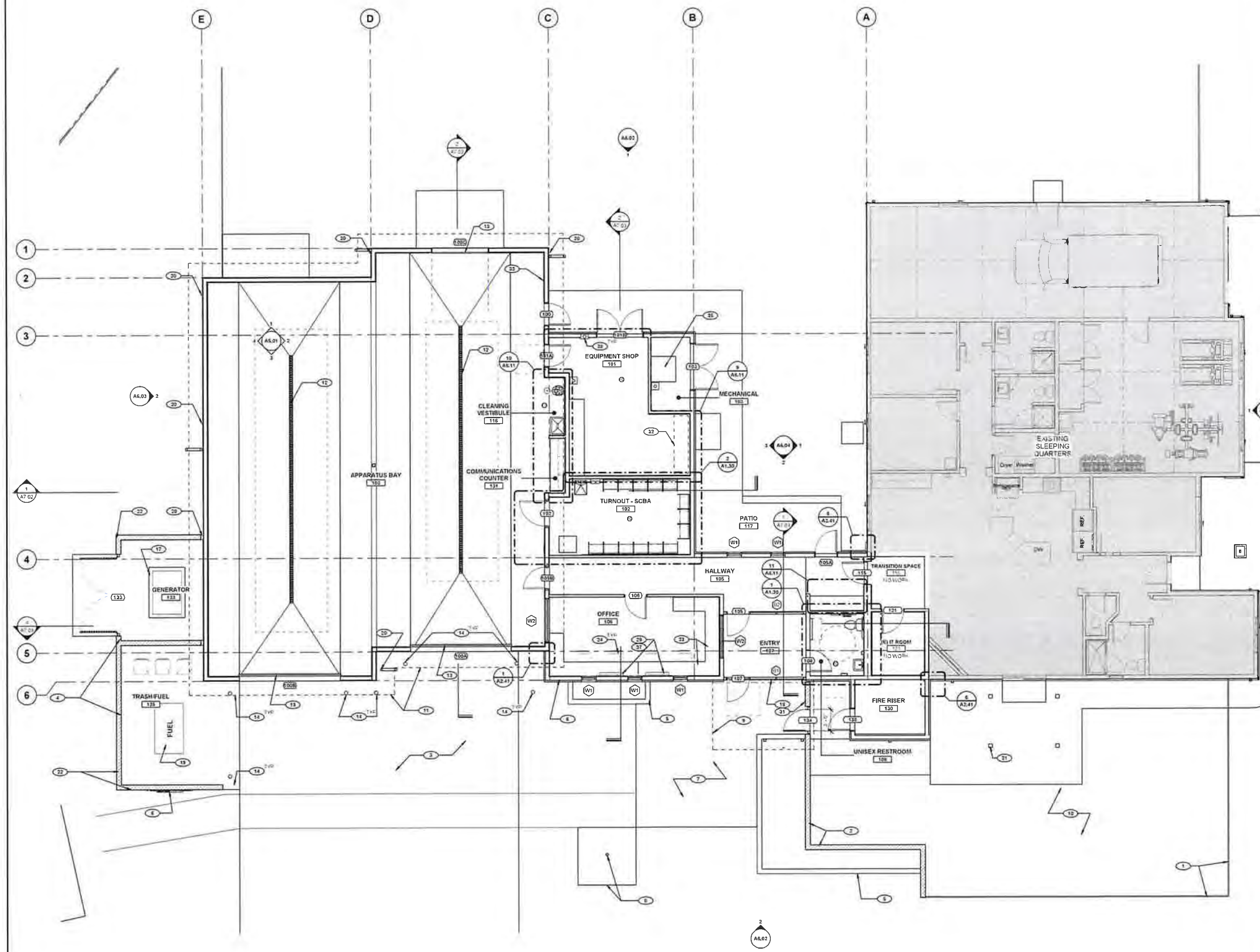
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REVISIONS		
REV	DATE	DESCRIPTION

Sheet Title
ARCHITECTURAL SITE PLAN

Date October 24, 2022
Sheet No
AS1.01



GENERAL NOTES

1. CONTRACTOR TO FIELD VERIFY ALL DIMENSIONS AND CONFIRM EXISTING CONDITIONS PRIOR TO COMMENCING WORK.
2. CONTRACTOR TO NOTIFY ARCHITECT OF ANY DISCREPANCIES WITH CONTRACT DOCUMENTS AS SOON AS POSSIBLE.
3. REFER TO WALL TYPE AND LIFE SAFETY DRAWINGS FOR RATING SEPERATIONS AND UL RATED DESIGN DRAWINGS FOR REQUIRED FIRE RESISTIVE CONSTRUCTION.
4. SEE CIVIL, LANDSCAPE, STRUCTURAL, MECHANICAL/PLUMBING AND ELECTRICAL DRAWINGS FOR ADDITIONAL INFORMATION.
5. ALL DIMENSIONS ARE TAKEN FROM FACE OF STUD OR CONCRETE UNLESS OTHERWISE NOTED.
6. FOR COMPLETE DIMENSIONS SEE DIMENSION PLANS.
7. FOR FLOORING TYPES AND CONTROL JOINTS SEE FINISH FLOOR PLAN, ROOM SCHEDULE AND MATERIAL LEGEND.
8. REFER TO BUILDING AND WALL SECTIONS FOR WALL INFORMATION.
9. FOR SIGNAGE LOCATIONS REFER TO SIGNAGE PLAN.

KEYNOTES

1. EXISTING CHAIN LINK FENCE
2. NEW 6'-0" SPLIT FACE CMU WALL. SEE A5.02 FOR DETAILS
3. 6" CONCRETE APRON. SEE CIVIL AND STRUCTURAL DRAWINGS
4. NEW 6 WALL FOR TRASH ENCLOSURE AND GENERATOR
5. NEW CMU PLANTER
6. EXTERIOR PIN LETTERING. SEE EXTERIOR ELEVATIONS
7. ENTRY CONCRETE APRON
8. FLAG POLE. SEE DETAIL 3/A5.02
9. CANOPY LINE ABOVE
10. EXISTING SIDE YARD
11. ROOF ABOVE
12. TRENCH DRAIN - SEE PLUMBING DRAWINGS
13. OVERHEAD SECTIONAL DOOR - SEE DOOR SCHEDULE
14. 3" STEEL BOLLARDS (5'-0" HEIGHT) CONCRETE FILLED - PAINTED PER FINISH SCHEDULE. SEE DETAIL 10/A5.02
15. GENERATOR ON 3" HOUSEKEEPING PAD - SPCI. SEE ELECTRICAL DRAWINGS
16. STOREFRONT ENTRY DOOR SYSTEM - SEE SCHEDULE
17. FUELING STATION WITH CONCRETE SLAB AND BOLLARDS. SEE CIVIL DRAWINGS AND PLUMBING DRAWINGS. OWNER FURNISHED, CONTRACTOR INSTALLED
20. GUTTERS AND DOWNSPOUTS - SEE ROOF AND CIVIL DRAWINGS
21. EXISTING PERGOLA TO REMAIN
22. CMU SCREEN WALLS. SEE SECTIONS AND ELEVATIONS FOR ADDITIONAL INFORMATION
23. FURNITURE - OFCI
24. OFFICE CHAIRS - OFCI
28. FLAT SCREEN MONITOR. PROVIDE METAL BACKING
31. KNOX BOX 2200 SERIES BY KNOX COMPANY. STORE
32. SECURE MEDICAL STORAGE - OFCI
33. WALL MOUNTED MOP/BROOM RACK - OFCI
35. WATER HEATER. SEE PLUMBING DRAWINGS
37. PROVIDE WALL BACKING
38. FIRE EXTINGUISHER CABINET. SEE SPECIFICATIONS

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Job No 20-044.00

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Truckee Meadows Fire and Rescue

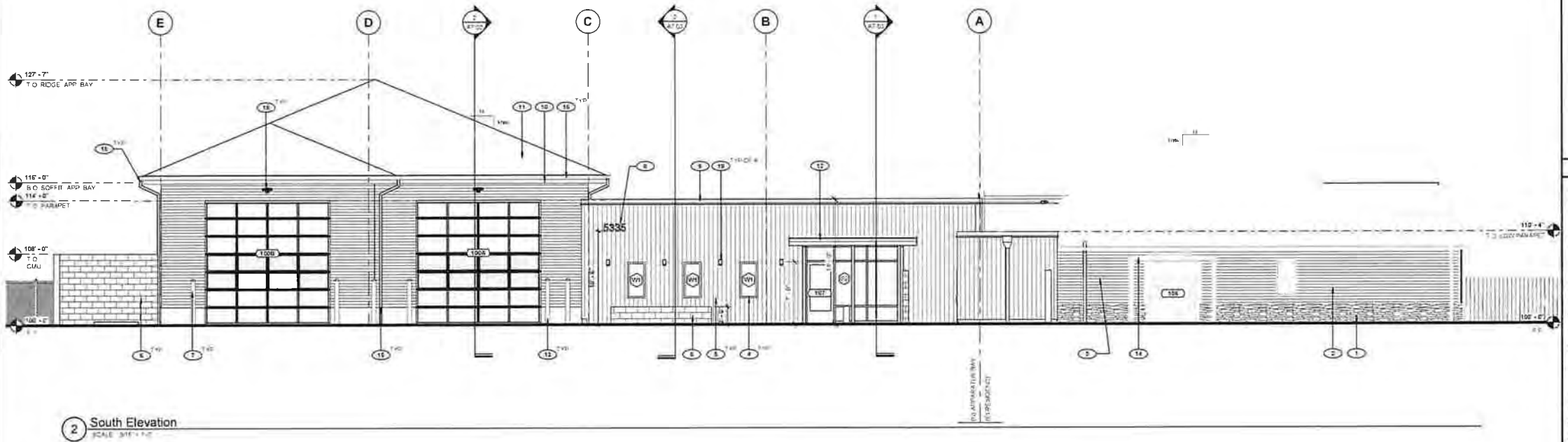
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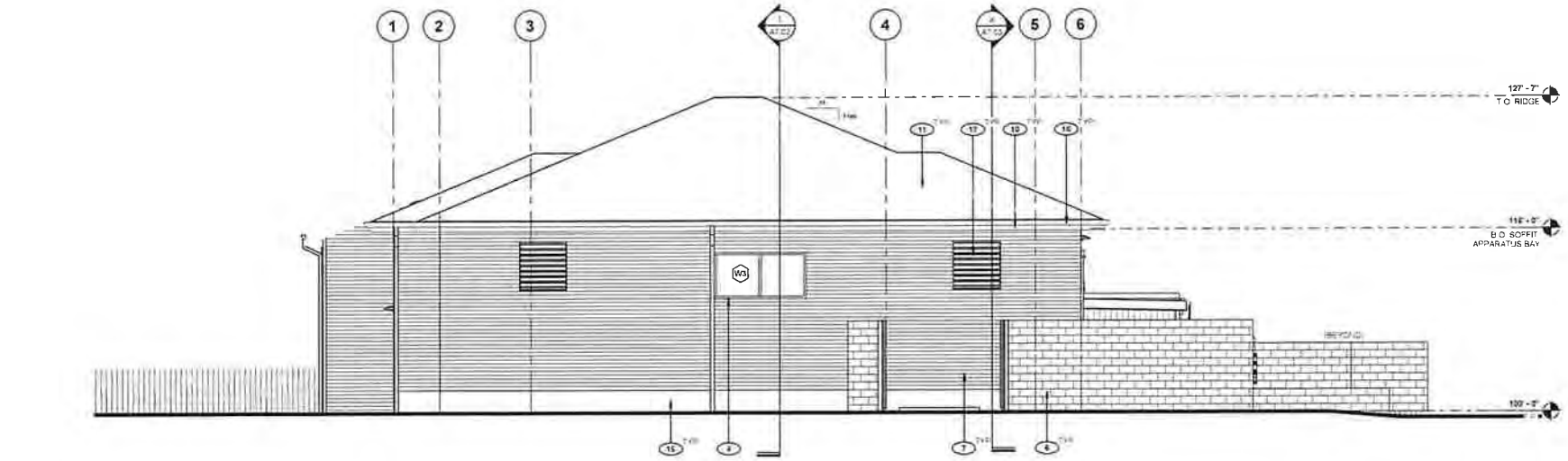
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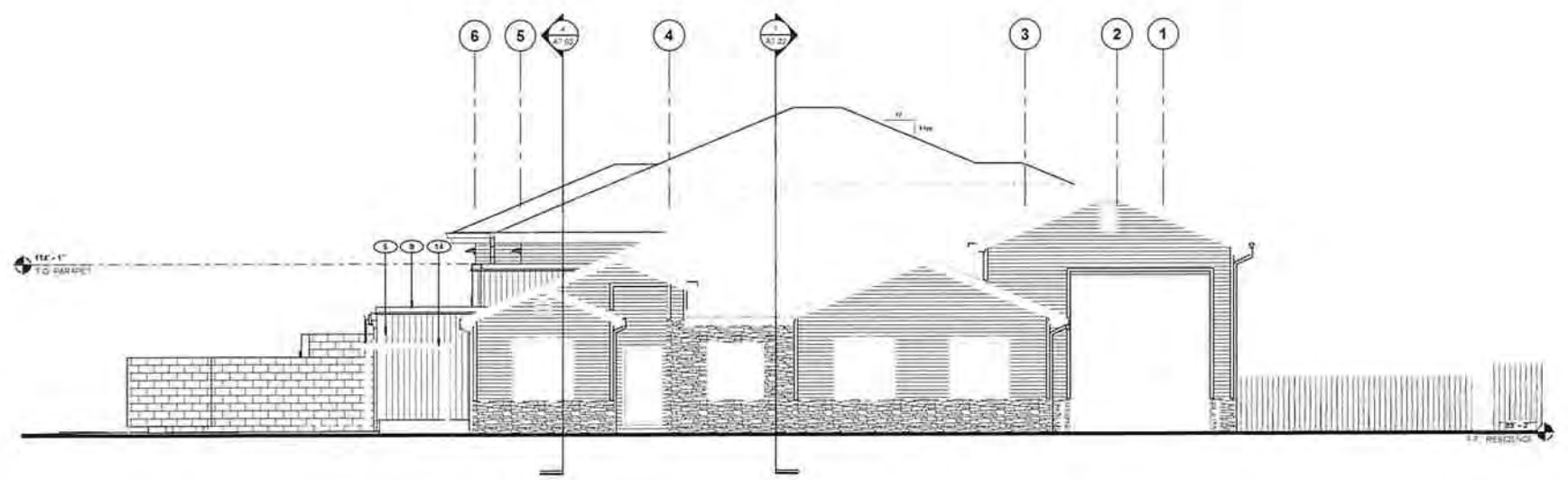
Sheet Title
OVERALL FLOOR PLAN

Date October 24 2022
Sheet No
A1.01


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127' - 7"
T.O. RIDGE APP. BAY
115' - 0"
B.O. SOFFIT APP. BAY
114' - 8"
T.O. PARAPET
108' - 0"
T.O. CMU
100' - 0"
112' - 4"
T.O. CONC. PAN EAF
100' - 0"
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2 West Elevation



1 East Elevation

GENERAL NOTES

1. THESE DRAWINGS (ALL DISCIPLINES) ARE A COHESIVE SET OF DRAWINGS EACH TRADE SHALL REVIEW ALL ARCHITECTURAL AND ENGINEERED DRAWINGS FOR INFORMATION THAT CROSSES OVER VARIOUS TRADES
2. CONTRACTOR TO NOTIFY ARCHITECT OF ANY DISCREPENCIES WITH CONTRACT DOCUMENTS AS SOON AS POSSIBLE
3. CONTRACTOR TO FIELD VERIFY ALL DIMENSIONS AND CONFIRM EXISTING CONDITIONS PRIOR TO COMMENCING WORK.

KEYNOTES

1. EXISTING STONE VENEER
2. EXISTING HORIZONTAL LAP SIDING
3. EXISTING FENCING TO REMAIN. PROTECT IN PLACE
4. ALUMINUM FRAMED WINDOWS - DARK BRONZE
5. VERTICAL METAL FLASH PANEL - SEE FINISH SCHEDULE
6. SPLIT FACE CMU WALL/PLASTER SEE FINISH SCHEDULE
7. FIBER CEMENT HORIZONTAL LAP SIDING - SEE FINISH SCHEDULE
8. 16' TALL EXTERIOR BUILDING NUMBERS PER SPECIFICATIONS SEE SHEET A2.55
9. METAL COPING - SEE FINISH SCHEDULE
10. METAL FASCIA TO MATCH EXISTING - SEE FINISH SCHEDULE
11. ASPHALT SHINGLE ROOF TO MATCH EXISTING - SEE FINISH SCHEDULE
12. ENTRY ROOF OVERHANG SEE ROOF PLANS SEE STRUCTURAL FOR FRAMING
13. 8" STEEL BOLLARDS (5-0" HEIGHT) CONCRETE FILLED - PAINTED PER FINISH SCHEDULE SEE DETAIL SHEET A5.02
14. EXISTING PERGOLA STRUCTURE
15. RAINWATER LEADER PAINT TO MATCH ADJACENT FINISHES SEE ROOF PLAN
16. 6" BEVELED GUTTER PAINT TO MATCH EXISTING GUTTER
17. MECHANICAL LOUVER SEE MECHANICAL DRAWINGS FOR MORE INFORMATION
18. EXTERIOR LIGHTING SEE ELECTRICAL DRAWINGS

tsk
225 South Arlington Avenue
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PLEASE RECYCLE

Project
TMFR #37 - Hidden Valley Addition Phase 2
3255 West Hidden Valley Drive
Reno, NV 89502

Job No 20-044.00

Owner
Truckee Meadows Fire and Rescue

Job No 5500025157

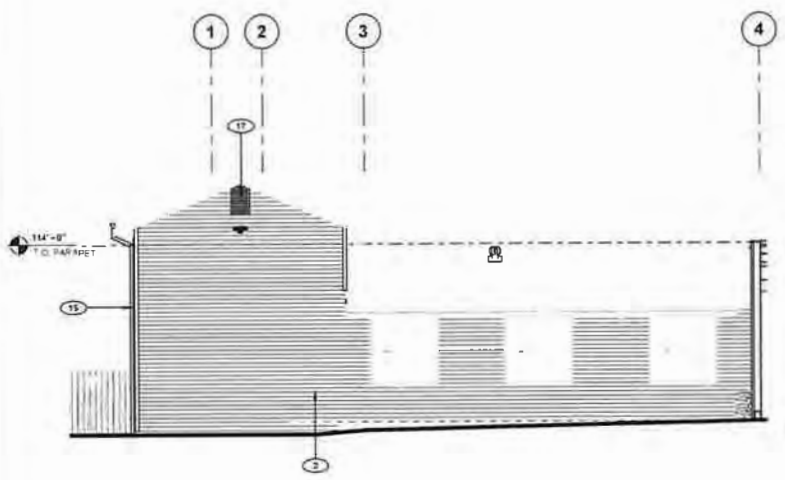
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REVISIONS		
REV	DATE	DESCRIPTION

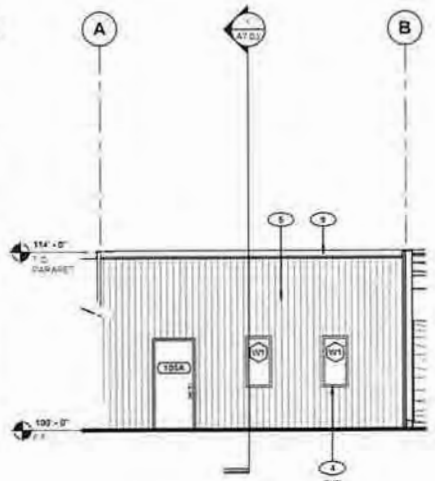
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EXTERIOR ELEVATIONS

Date October 24, 2022
Sheet No
A6.03

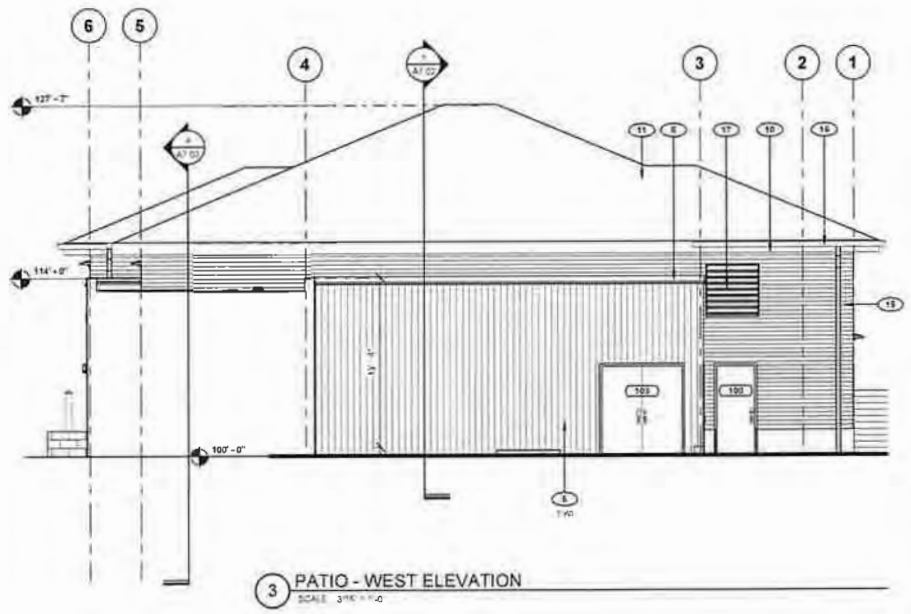
EXHIBIT 1c



1 PATIO - EAST ELEVATION



2 PATIO - SOUTH ELEVATION



3 PATIO - WEST ELEVATION

GENERAL NOTES

1. THESE DRAWINGS (ALL DISCIPLINES) ARE A COHESIVE SET OF DRAWINGS. EACH TRADE SHALL REVIEW ALL ARCHITECTURAL AND ENGINEERED DRAWINGS FOR INFORMATION THAT PERTAINS TO EVERY TRADE'S WORK.
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3. CONTRACTOR TO FIELD VERIFY ALL DIMENSIONS AND CONFIRM EXISTING CONDITIONS PRIOR TO COMMENCING WORK.

KEYNOTES

1. EXISTING STONE VENEER
2. EXISTING HORIZONTAL LAP SIDING
3. EXISTING FENCING TO REMAIN PROTECT IN PLACE
4. ALUMINUM FRAMED WINDOWS - DARK BRONZE
5. VERTICAL METAL FLUSH PANEL - SEE FINISH SCHEDULE
6. SMOOTH FACE STUCCO PLASTER SEE FINISH SCHEDULE
7. FIBER CEMENT HORIZONTAL LAP SIDING - SEE FINISH SCHEDULE
8. 10' TALL EXTERIOR BUILDING NUMBERS PER SPECIFICATIONS SEE SHEET A2.55
9. METAL CORTEN - SEE FINISH SCHEDULE
10. METAL FASCIA TO MATCH EXISTING - SEE FINISH SCHEDULE
11. ASPHALT SHINGLE ROOF TO MATCH EXISTING - SEE FINISH SCHEDULE
12. ENTRY ROOF OVERHANG SEE ROOF PLANS SEE STRUCTURAL FOR FRAMING
13. 6" STEEL BOLLARDS (5'-0" HEIGHT) CONCRETE FILLED - PAINTED PER FINISH SCHEDULE SEE DETAIL 7/A52.02
14. EXISTING PERGOLA STRUCTURE
15. RAIN WATER LEADER PAINT TO MATCH ADJACENT FINISHES SEE ROOF PLAN
16. 6" BEVELED GUTTER PAINT TO MATCH EXISTING GUTTER
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PLEASE RECYCLE

Project
TMFR #37 - Hidden Valley Addition Phase 2
3255 West Hidden Valley Drive
Reno, NV 89502

Job No 20-044.00

Owner
Truckee Meadows Fire and Rescue

Job No 5500025157

100% CD

REVISIONS		
REV	DATE	DESCRIPTION

Sheet Title
EXTERIOR ELEVATIONS

Date October 24, 2022
Sheet No
A6.04

EXHIBIT 2a

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support data provided in the table.)

PROJECT USES	PROJECT FUNDING SOURCES						
	Estimated Life of the project	SIB	Applicant	Other	Other	Other	TOTAL
Land Acquisition	Indefinate	$0	$0				
Building Construction/Renovation	75 Years	$5,200,000	$98,697				
Construction Contingency	N/A						
Machinery/Equipment	75 Years		$50,000				
Engineering/Architectural/Design/ Permits/Environmental	N/A		$336,841				
SIB Origination Fee	N/A	$52,000					
Other							
Other							
TOTAL		**$5,252,000**	**$485,538**				

Please provide the justification in determining the useful life of the Project:

EXHIBIT 2b

Bid Item	CSI L1	CSI L2	Description	Takeoff Quantity	Total Cost/Unit	Total Amount
02			**Site Improvements**			
	010000		GENERAL CONDITIONS			
		01310	PROJECT MANAGEMENT			
			Project Manager	2.00 MO	20,760.00 /MO	41,520
			Project Engineer	2.00 MO	6,960.00 /MO	13,920
			Project Administrator	2.00 MO	2,200.00 /MO	4,400
			Scheduler	9.00 WK	375.00 /WK	3,375
			01310 PROJECT MANAGEMENT	2.00 MO	31,607.50 /MO	63,215
		01312	FIELD PERSONNEL			
			Project Superintendent	2.00 MO	22,560.00 /MO	45,120
			Safety Director	2.00 MO	850.00 /MO	1,700
			Labor Foreman	8.00 WK	2,600.00 /WK	20,800
			Logistics Coordinator	8.00 WK	750.00 /WK	6,000
			01312 FIELD PERSONNEL	2.00 MO	36,810.00 /MO	73,620
		01320	CONSTRUCTION DOCUMENTS			
			Blue Printing/Shop Drawings	2.00 SET	65.00 /SET	130
			01320 CONSTRUCTION DOCUMENTS	2.00 MO	65.00 /MO	130
		01330	SUBMITTALS			
			Project Management Collaborative Software	1.00 LS	400.00 /LS	400
			01330 SUBMITTALS	2.00 MO	200.00 /MO	400
		01500	TEMPORARY UTILITIES			
			Temp Power Pole/ With Service	1.00 EA	5,000.00 /EA	5,000
			Temporary Water Connection	1.00 EA	500.00 /EA	500
			01500 TEMPORARY UTILITIES	2.00 MO	2,750.00 /MO	5,500
		01510	CONSTRUCTION FACILITIES			
			Project Office Trailer	2.00 MO	1,000.00 /MO	2,000
			Connex Storage	2.00 MO	250.00 /MO	500
			Trailer Janitorial Service	2.00 MO	250.00 /MO	500
			Temporary Wash Stations	2.00 MO	320.00 /MO	640
			Chemical Toilet (1/10/mo)	2.00 MO	500.00 /MO	1,000
			Ice Cups & Water	2.00 MO	75.00 /MO	150
			Copier	2.00 MO	450.00 /MO	900
			Mobilize	1.00 LS	3,700.00 /LS	3,700
			Temporary Water	1.00 LS	1,000.00 /LS	1,000
			Monthly Water Costs	2.00 MO	250.00 /MO	500
			First Aid Supplies	2.00 MO	500.00 /MO	1,000
			01510 CONSTRUCTION FACILITIES	2.00 MO	5,945.00 /MO	11,890
		01520	SECURITY & SAFETY			
			Security System	1.00 LS	5,000.00 /LS	5,000
			01520 SECURITY & SAFETY	2.00 MO	2,500.00 /MO	5,000
		01530	TEMPORARY CONSTRUCTION			
			Construction Fence Rental	750.00 LF	6.50 /LF	4,875
			01530 TEMPORARY CONSTRUCTION	2.00 MO	2,437.50 /MO	4,875
		01570	BMP / SWPPP			
			SWPPP Maintenance	1.00 LS	3,500.00 /LS	3,500
			01570 BMP / SWPPP	2.00 MO	1,750.00 /MO	3,500
		01740	PROJECT CLEANING			
			Continuous Cleanup	8.00 WK	1,200.00 /WK	9,600
			Dumpster	2.00 EA	400.00 /EA	800
			01740 PROJECT CLEANING	2.00 MO	5,200.00 /MO	10,400
		01910	EQUIPMENT			
			Misc Tools & Equipment	8.00 MO	1,000.00 /MO	8,000
			Forklift	2.00 MO	3,600.00 /MO	7,200
			01910 EQUIPMENT	2.00 MO	7,600.00 /MO	15,200
			010000 GENERAL CONDITIONS	2.00 MO	96,865.00 /MO	193,730
	020000		EXISTING CONDITIONS			
		02220	SITE DEMOLITION			
			Building Demo Apparatus Bay	1,018.00 SF	20.00 /SF	20,360
			Rmove Modular Building	1.00 LS	12,000.00 /LS	12,000
			Demo AC Paving	4,029.00 SF	2.00 /SF	8,058
			Demo Pavers	558.00 SF	0.50 /SF	279
			Demo Sidewalks	537.00 SF	1.25 /SF	671
			Demo Building Slab	1,549.00 SF	5.00 /SF	7,745
			Demo Fence	156.00 LF	1.00 /LF	156
			Demo Chainlink Fence	60.00 LF	7.50 /LF	450
			Demo Landscaping	10,602.00 SF	0.50 /SF	5,301
			Demo Bollards/Posts	2.00 EA	180.00 /EA	360
			Demo 4in Sewer	71.00 LF	8.00 /LF	568
			Demo 2in Water Line	118.00 LF	4.00 /LF	472
			Demo Electric Conduit	155.00 LF	1.00 /LF	155
			Demo 2in Gas Piping	41.00 LF	6.00 /LF	246
			02220 SITE DEMOLITION	4,235.00 SF	13.42 /SF	56,821
		02225	SELECTIVE DEMOLITION			
			Demo Gutter	31.00 LF	2.50 /LF	78
			Demo Exterior Wall Siding >100 SF	310.00 SF	6.75 /SF	2,093
			Demo Roofing	103.00 SF	3.50 /SF	361
			Demo Flagpole	1.00 EA	1,000.00 /EA	1,000

Bid Item	CSI L1	CSI L2	Description	Takeoff Quantity	Total Cost/Unit	Total Amount
		01310	PROJECT MANAGEMENT			
			Scheduler	35.00 WK	375.00 /WK	13,125
			01310 PROJECT MANAGEMENT	8.00 MO	31,560.63 /MO	252,485
		01312	FIELD PERSONNEL			
			Project Superintendent	8.00 MO	22,560.00 /MO	180,480
			Safety Director	8.00 MO	850.00 /MO	6,800
			Labor Foreman	35.00 WK	2,600.00 /WK	91,000
			Logistics Coordinator	35.00 WK	750.00 /WK	26,250
			01312 FIELD PERSONNEL	8.00 MO	38,066.25 /MO	304,530
		01320	CONSTRUCTION DOCUMENTS			
			Blue Printing/Shop Drawings	4.00 SET	65.00 /SET	260
			01320 CONSTRUCTION DOCUMENTS	8.00 MO	32.50 /MO	260
		01330	SUBMITTALS			
			Project Management Collaborative Software	1.00 LS	2,600.00 /LS	2,600
			01330 SUBMITTALS	8.00 MO	325.00 /MO	2,600
		01500	TEMPORARY UTILITIES			
			Temp Power and Lights	4,235.00 SF	0.50 /SF	2,118
			Monthly Electric Costs	9.00 MO	500.00 /MO	4,500
			Final Checkout Power	4,235.00 GSF	0.20 /GSF	847
			01500 TEMPORARY UTILITIES	8.00 MO	933.06 /MO	7,465
		01510	CONSTRUCTION FACILITIES			
			Project Office Trailer	8.00 MO	1,000.00 /MO	8,000
			Connex Storage	8.00 MO	250.00 /MO	2,000
			Temp Generator & Fuel	***0.00 MO***	***0.00 /MO***	***0***
			Trailer Janitorial Service	8.00 MO	250.00 /MO	2,000
			Temporary Wash Stations	8.00 MO	320.00 /MO	2,560
			Chemical Toilet (1/10/mo)	8.00 MO	500.00 /MO	4,000
			Ice Cups & Water	8.00 MO	75.00 /MO	600
			Copier	8.00 MO	450.00 /MO	3,600
			Computer Network	1.00 EA	2,500.00 /EA	2,500
			Demobilize	1.00 LS	3,750.00 /LS	3,750
			Temporary Gas	***1.00 LS***	***/LS***	
			Monthly Water Costs	8.00 MO	250.00 /MO	2,000
			First Aid Supplies	8.00 MO	500.00 /MO	4,000
			01510 CONSTRUCTION FACILITIES	8.00 MO	4,376.25 /MO	35,010
		01520	SECURITY & SAFETY			
			Safety Equipment	***8.00 MO***	***/MO***	
			01520 SECURITY & SAFETY	8.00 MO	/MO	
		01530	TEMPORARY CONSTRUCTION			
			Floor Protection	4,235.00 SF	0.20 /SF	847
			01530 TEMPORARY CONSTRUCTION	8.00 MO	105.88 /MO	847
		01560	TEMP. BARRICADES / ENCLOSURES			
			Temporary Barricades	1.00 LF	2.00 /LF	2
			Dust Protection - Drape Poly	1.00 SF	3.05 /SF	3
			01560 TEMP. BARRICADES / ENCLOSURES	8.00 MO	0.63 /MO	5
		01580	PROJECT IDENTIFICATION			
			Project Sign	1.00 EA	1,030.00 /EA	1,030
			Safety Signage	1.00 LS	500.00 /LS	500
			Bulletin Boards	1.00 EA	780.00 /EA	780
			01580 PROJECT IDENTIFICATION	8.00 MO	288.75 /MO	2,310
		01590	HOISTING			
			Scaffolding	1.00 SF	0.25 /SF	0
			01590 HOISTING	8.00 MO	0.03 /MO	0
		01740	PROJECT CLEANING			
			Continuous Cleanup	35.00 WK	1,200.00 /WK	42,000
			Dumpster	8.00 EA	400.00 /EA	3,200
			Final Cleanup - Finshed Space	4,235.00 GSF	0.25 /GSF	1,059
			01740 PROJECT CLEANING	8.00 MO	5,782.34 /MO	46,259
		01765	WINTER PROTECTION			
			Winter Protection	3.00 MO	4,500.00 /MO	13,500
			Snow Removal Site	***0.00 MO***	***0.00 /MO***	***0***
			Temp Building Heat	3.00 MO	11,710.00 /MO	35,130
			01765 WINTER PROTECTION	8.00 MO	6,078.75 /MO	48,630
		01780	CLOSE-OUT SUBMITTALS			
			O & M Manuals / As-Builts	2.00 EA	2,500.00 /EA	5,000
			01780 CLOSE-OUT SUBMITTALS	8.00 MO	625.00 /MO	5,000
		01910	EQUIPMENT			
			Misc Tools & Equipment	2.00 MO	1,000.00 /MO	2,000
			Forklift	8.00 MO	3,600.00 /MO	28,800
			01910 EQUIPMENT	8.00 MO	3,850.00 /MO	30,800
			010000 GENERAL CONDITIONS	8.00 MO	92,025.07 /MO	736,201
	030000		CONCRETE			
		03280	EMBEDS			
			Embedded Poly Trench Drain System	70.00 LF	150.00 /LF	10,500
			03280 EMBEDS	4,235.00 SF	2.48 /SF	10,500
		03310	CAST IN PLACE CONCRETE			
			Cast In Place Concrete Budget	1.00 LS	300,000.00 /LS	300,000
			Structural Excavation	1.00 LS	16,801.00 /LS	16,801
			Place Rectangular Spot Footing	***27.00 CY***	***/CY***	

Bid Item	CSI L1	CSI L2	Description	Takeoff Quantity	Total Cost/Unit	Total Amount
			08310 ACCESS DOORS	4,235.00 SF	0.11 /SF	450
		08360	OVERHEAD DOORS			
			Sectional Overhead Doors 14x14	2.00 EA	15,000.00 /EA	30,000
			Sectional Overhead Doors 8x8	1.00 EA	10,000.00 /EA	10,000
			08360 OVERHEAD DOORS	4,235.00 SF	9.45 /SF	40,000
		08410	METAL FRAMED STOREFRONTS			
			W1 Window 2x4	40.00 SF	125.00 /SF	5,000
			W2 Window 6x4	64.00 SF	125.00 /SF	8,000
			B1 11.5x9	108.00 SF	125.00 /SF	13,500
			B2 11.5x9	108.00 SF	125.00 /SF	13,500
			W3 Window 8x4	96.00 SF	125.00 /SF	12,000
			Aluminum Doors	2.00 EA	8,500.00 /EA	17,000
			08410 METAL FRAMED STOREFRONTS	4,235.00 SF	16.29 /SF	69,000
			080000 OPENINGS	**4,235.00 SF**	**38.95 /SF**	**164,950**
	090000		**FINISHES**			
		09250	GYPSUM WALL BOARD			
			Gypsum Drywall	1.00 LS	99,061.00 /LS	99,061
			09250 GYPSUM WALL BOARD	4,235.00 SF	23.39 /SF	99,061
		09310	CERAMIC TILE			
			Ceramic Floor Tile	64.00 SF	55.00 /SF	3,520
			Ceramic Wall Tile	27.00 SF	55.00 /SF	1,485
			6in. Ceramic Tile Base	32.00 LF	55.00 /LF	1,760
			09310 CERAMIC TILE	4,235.00 SF	1.60 /SF	6,765
		09510	ACOUSTIC CEILINGS			
			Acoustic Ceiling Complete	269.00 SF	13.50 /SF	3,632
			09510 ACOUSTIC CEILINGS	4,235.00 SF	0.86 /SF	3,632
		09650	RESILIENT FLOORING			
			6in. Rubber Base	857.00 LF	3.50 /LF	3,000
			09650 RESILIENT FLOORING	4,235.00 SF	0.71 /SF	3,000
		09680	CARPET			
			Walk Off Carpet	12.00 SY	125.00 /SY	1,500
			09680 CARPET	4,235.00 SF	0.35 /SF	1,500
		09910	PAINTING			
			Paint Gyp Board walls	16,800.00 sf	1.65 /sf	27,720
			Misc. Paint Touchup Trade Damage	4,235.00 SF	1.25 /SF	5,294
			Paint Ceilings	113.00 SF	1.50 /SF	170
			Concrete Walls	1,189.00 SF	2.00 /SF	2,378
			Exterior Siding	3,618.00 SF	1.25 /SF	4,523
			Doors	9.00 EA	250.00 /EA	2,250
			Bollards	9.00 EA	250.00 /EA	2,250
			09910 PAINTING	4,235.00 SF	10.53 /SF	44,584
		09980	CONC. / MASONRY COATINGS			
			Seal Concrete Floors	137.00 SF	21.17 /SF	2,900
			Concrete Grinding/Polishing	1,018.00 SF	13.91 /SF	14,160
			09980 CONC. / MASONRY COATINGS	4,235.00 SF	4.03 /SF	17,060
			090000 FINISHES	**4,235.00 SF**	**41.46 /SF**	**175,601**
	100000		**SPECIALTIES**			
		10260	WALL & CORNER GUARDS			
			3-1/2in. Stainless Steel Corner Guard 10 each	40.00 LF	45.00 /LF	1,800
			10260 WALL & CORNER GUARDS	4,235.00 SF	0.43 /SF	1,800
		10350	FLAGPOLES			
			Reinstall Flagpole	1.00 EA	10,000.00 /EA	10,000
			10350 FLAGPOLES	4,235.00 SF	2.36 /SF	10,000
		10430	EXTERIOR SIGNAGE			
			Building Letters Cast Aluminum	4.00 EA	250.00 /EA	1,000
			Exterior Signage Allowance	1.00 LS	6,500.00 /LS	6,500
			10430 EXTERIOR SIGNAGE	4,235.00 SF	1.77 /SF	7,500
		10440	INTERIOR SIGNAGE			
			Signage	6.00 EA	250.00 /EA	1,500
			10440 INTERIOR SIGNAGE	4,235.00 SF	0.35 /SF	1,500
		10520	FIRE PROTECTION			
			Fire Extinguisher & Cabinets	1.00 EA	500.00 /EA	500
			10520 FIRE PROTECTION	4,235.00 SF	0.12 /SF	500
		10850	KNOX BOX			
			Knox Box	1.00 EA	2,000.00 /EA	2,000
			10850 KNOX BOX	4,235.00 SF	0.47 /SF	2,000
			100000 SPECIALTIES	**4,235.00 SF**	**5.50 /SF**	**23,300**
	120000		**FURNISHINGS**			
		12490	WINDOW TREATMENTS			
			Mecho Shades	304.00 SF	25.00 /SF	7,600
			12490 WINDOW TREATMENTS	4,235.00 SF	1.79 /SF	7,600
			120000 FURNISHINGS	**4,235.00 SF**	**1.79 /SF**	**7,600**
	210000		**FIRE SUPPRESSION**			
		21100	FIRE SUPPRESSION			
			Fire Protection	4,235.00 SF	8.62 /SF	36,495
			21100 FIRE SUPPRESSION	4,235.00 SF	8.62 /SF	36,495
			210000 FIRE SUPPRESSION	**4,235.00 SF**	**8.62 /SF**	**36,495**
	220000		**PLUMBING**			
		22100	PLUMBING			
			Plumbing	4,235.00 SF	70.84 /SF	300,000
			22100 PLUMBING	4,235.00 SF	70.84 /SF	300,000

Form 4410LGF

INDEBTEDNESS REPORT
As of June 30, 2023
Postmark Deadline 8/1/2023

Entity: Truckee Meadows Fire Protection District Date: 7/20/2023

DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)

1. Has your local government issued any new General Obligation Bond issues since **July 1, 2022**? **Yes** ☐ **No** ☑

   If so, amount: _____ Date: _____

2. Has your local government approved any new Medium-Term Obligation issues since **July 1, 2022**? **Yes** ☐ **No** ☑

   If so, amount: _____ Date: _____

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

   A. Discuss the ability of your entity to afford existing and future general obligation debt.

   B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.

   C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.

   D. Discuss general obligation debt of your entity as a percentage of **assessed valuation** of all taxable property within the boundaries of your entity. (**REDBOOK FY 2022-2023**)

   E. Present a policy statement regarding the manner in which your entity expects to sell its debt.

   F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.

   G. Discuss the operating costs and revenue sources with each project.

   If No, please provide a brief explanation.

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

Submitted By: Cindy Vance (prepared by JNA Consulting Group, LLC)
(signature)

775-326-6070
(Phone number)

Form 4410LGF

SCHEDULE OF INDEBTEDNESS REPORT
For June 30, 2023
Postmark Deadline 8/1/2023

Entity: **Truckee Meadows Fire Protection District**

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT ☐

GENERAL OBLIGATION BONDS		
1. General obligation	$ -	
2. General obligation/revenue	8,307,000	
3. General obligation special assessment	-	
Total general obligation bonded debt		**8,307,000**
MEDIUM-TERM OBLIGATIONS		
1. General Obligation bonds	3,167,000	
2. Negotiable notes or bonds	-	
3. Capital lease purchases	-	
Total medium-term obligation debt		**3,167,000**
REVENUE BONDS		**-**
OTHER DEBT		
1. Capital lease purchases-MTO not required or prior to law change	-	
2. Mortgages	-	
3. Warrants	-	
4. Special Assessments	-	
5. Other (specify)		
6. Other (specify)		
Total other debt		**-**
TOTAL INDEBTEDNESS		**$ 11,474,000**
Authorized but unissued general obligation bonds		

Note: Please explain and provide documentation for any differences between the amounts reported on this **schedule** and those reported on **Schedule C-1** of your **Final Fiscal Year 2023-2024 budget**.

The C-1 includes a 2020 lease which is not required to be included under NRS 350.013. The District does not acquire ownership of the property at conclusion of the lease.

Form 4410LGF **SCHEDULE OF FIVE YEAR DEBT SERVICE REQUIREMENTS**
as of June 30, 2023
Postmark Deadline 8/1/2023

Entity: **Truckee Meadows Fire Protection District**

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

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
General Obligation Bonds					
G/O Bonds					
G/O Revenue	$ 529,636	$ 531,632	$ 528,197	$ 529,531	$ 530,435
G/O Special Assessment					
Medium-Term Obligation					
G/O Bonds	$ 477,505	$ 478,055	$ 478,500	$ 479,840	$ 481,060
Notes/Bonds					
Leases/ Purchases					
Revenue Bonds					
Other Debt					
Other Lease Purchases					
Mortgages					
Warrants					
Special Assessments					
Other Debt					
TOTAL	$ 1,007,141	$ 1,009,687	$ 1,006,697	$ 1,009,371	$ 1,011,495

Form 4410LGF

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2023
Postmark Deadline 8/1/2023

The repayment schedules should start with the payment of principal and interest due **after June 30, 2023** and continue until any particular issue is retired.

Medium-Term GO Bond, Series 2020

Date	Principal	Rate	Interest	Total	Annual Debt Service
09/01/2023			$23,752.50	$23,752.50	
03/01/2024	$430,000	1.500%	23,752.50	453,752.50	$477,505.00
09/01/2024			20,527.50	20,527.50	
03/01/2025	437,000	1.500%	20,527.50	457,527.50	478,055.00
09/01/2025			17,250.00	17,250.00	
03/01/2026	444,000	1.500%	17,250.00	461,250.00	478,500.00
09/01/2026			13,920.00	13,920.00	
03/01/2027	452,000	1.500%	13,920.00	465,920.00	479,840.00
09/01/2027			10,530.00	10,530.00	
03/01/2028	460,000	1.500%	10,530.00	470,530.00	481,060.00
09/01/2028			7,080.00	7,080.00	
03/01/2029	468,000	1.500%	7,080.00	475,080.00	482,160.00
09/01/2029			3,570.00	3,570.00	
03/01/2030	476,000	1.500%	3,570.00	479,570.00	483,140.00
	---		---	---	---
	$3,167,000		$193,260.00	$3,360,260.00	$3,360,260.00

Form 4410LGF

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2023
Postmark Deadline 8/1/2023

Capital Improvement Bond, Series 2020

Date	Principal	Rate	Interest	Total	Annual Debt Service
12/01/2023			$13,058.55	$13,058.55	
06/01/2024	$131,000	1.530%	13,058.55	144,058.55	$157,117.10
12/01/2024			12,056.40	12,056.40	
06/01/2025	133,000	1.530%	12,056.40	145,056.40	157,112.80
12/01/2025			11,038.95	11,038.95	
06/01/2026	135,000	1.530%	11,038.95	146,038.95	157,077.90
12/01/2026			10,006.20	10,006.20	
06/01/2027	137,000	1.530%	10,006.20	147,006.20	157,012.40
12/01/2027			8,958.15	8,958.15	
06/01/2028	139,000	1.530%	8,958.15	147,958.15	156,916.30
12/01/2028			7,894.80	7,894.80	
06/01/2029	141,000	1.530%	7,894.80	148,894.80	156,789.60
12/01/2029			6,816.15	6,816.15	
06/01/2030	143,000	1.530%	6,816.15	149,816.15	156,632.30
12/01/2030			5,722.20	5,722.20	
06/01/2031	145,000	1.530%	5,722.20	150,722.20	156,444.40
12/01/2031			4,612.95	4,612.95	
06/01/2032	147,000	1.530%	4,612.95	151,612.95	156,225.90
12/01/2032			3,488.40	3,488.40	
06/01/2033	150,000	1.530%	3,488.40	153,488.40	156,976.80
12/01/2033			2,340.90	2,340.90	
06/01/2034	152,000	1.530%	2,340.90	154,340.90	156,681.80
12/01/2034			1,178.10	1,178.10	
06/01/2035	154,000	1.530%	1,178.10	155,178.10	156,356.20
	---		---	---	---
	$1,707,000		$174,343.50	$1,881,343.50	$1,881,343.50

Form 4410LGF

SCHEDULE OF DEBT REPAYMENT
As of June 30, 2023
Postmark Deadline 8/1/2023

Capital Improvement Bond, Series 2021A

Date	Principal	Rate	Interest	Total	Annual Debt Service
12/01/2023			$86,259.38	$86,259.38	
06/01/2024	$200,000	4.000%	86,259.38	286,259.38	$372,518.76
12/01/2024			82,259.38	82,259.38	
06/01/2025	210,000	4.000%	82,259.38	292,259.38	374,518.76
12/01/2025			78,059.38	78,059.38	
06/01/2026	215,000	4.000%	78,059.38	293,059.38	371,118.76
12/01/2026			73,759.38	73,759.38	
06/01/2027	225,000	4.000%	73,759.38	298,759.38	372,518.76
12/01/2027			69,259.38	69,259.38	
06/01/2028	235,000	4.000%	69,259.38	304,259.38	373,518.76
12/01/2028			64,559.38	64,559.38	
06/01/2029	245,000	4.000%	64,559.38	309,559.38	374,118.76
12/01/2029			59,659.38	59,659.38	
06/01/2030	255,000	4.000%	59,659.38	314,659.38	374,318.76
12/01/2030			54,559.38	54,559.38	
06/01/2031	265,000	4.000%	54,559.38	319,559.38	374,118.76
12/01/2031			49,259.38	49,259.38	
06/01/2032	275,000	2.000%	49,259.38	324,259.38	373,518.76
12/01/2032			46,509.38	46,509.38	
06/01/2033	280,000	2.000%	46,509.38	326,509.38	373,018.76
12/01/2033			43,709.38	43,709.38	
06/01/2034	285,000	2.000%	43,709.38	328,709.38	372,418.76
12/01/2034			40,859.38	40,859.38	
06/01/2035	290,000	2.000%	40,859.38	330,859.38	371,718.76
12/01/2035			37,959.38	37,959.38	
06/01/2036	295,000	2.000%	37,959.38	332,959.38	370,918.76
12/01/2036			35,009.38	35,009.38	
06/01/2037	305,000	2.000%	35,009.38	340,009.38	375,018.76
12/01/2037			31,959.38	31,959.38	
06/01/2038	310,000	2.000%	31,959.38	341,959.38	373,918.76
12/01/2038			28,859.38	28,859.38	
06/01/2039	315,000	2.000%	28,859.38	343,859.38	372,718.76
12/01/2039			25,709.38	25,709.38	
06/01/2040	320,000	2.000%	25,709.38	345,709.38	371,418.76
12/01/2040			22,509.38	22,509.38	
06/01/2041	330,000	2.000%	22,509.38	352,509.38	375,018.76
12/01/2041			19,209.38	19,209.38	
06/01/2042	335,000	2.125%	19,209.38	354,209.38	373,418.76
12/01/2042			15,650.00	15,650.00	
06/01/2043	340,000	2.125%	15,650.00	355,650.00	371,300.00
12/01/2043			12,037.50	12,037.50	
06/01/2044	350,000	2.250%	12,037.50	362,037.50	374,075.00
12/01/2044			8,100.00	8,100.00	
06/01/2045	355,000	2.250%	8,100.00	363,100.00	371,200.00
12/01/2045			4,106.25	4,106.25	
06/01/2046	365,000	2.250%	4,106.25	369,106.25	373,212.50
	---		---	---	---
	$6,600,000		$1,979,643.94	$8,579,643.94	$8,579,643.94

Form 4410LGF **STATEMENT OF CONTEMPLATED GENERAL OBLIGATION DEBT AND SPECIAL ELECTIVE TAXES**

Postmark Deadline 8/1/2023

Entity: Truckee Meadows Fire Protection District

CONTEMPLATED GENERAL OBLIGATION DEBT

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

SPECIAL ELECTIVE TAX

PURPOSE	TYPE	RATE	ELECTION DATE	EXPIRATION DATE	IMPLEMENTATION DATE
NONE					

EXHIBIT 5

Timeline For Hidden Valley Fire Station
Phase 2 Development

May 26, 2024

- Final Design completed: June 7, 2024
- Permit Submittal: June 10, 2024
- Permit review/issuance: June 10 – July 26, 2024
- GMP Process: July 1 – August 30, 2024
- TMFR GMP award report date submittal: August 23, 2024
- Approval of GMP proposal by Board of Fire Commissioners: September 3, 2024
- Construction start: September 23, 2024

The construction duration is 10 months, and if the project starts as described above, it will be completed and become operational by **July 31, 2025**

EXHIBIT 7

Hidden Valley Fire Station
Statement of Useful Life

May 26, 2024

Plenium Builders have estimated the project's useful life in the attached email.

Moore, Charles

From: Rod Savini <rod@savinigroupllc.com>
Sent: Wednesday, January 31, 2024 3:11 PM
To: Moore, Charles
Subject: FW: Washoe County Fire Stations 30 and 37 Lifecycle.

[**NOTICE:** This message originated outside of Washoe County -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Chief Moore

Good afternoon. Please find attached the response regarding the building life span. If you have any questions, please give me a call.

Thanks

Rod
Savini Group, PLLC 180 W. Huffaker Lane. Suite 304 Reno. Nevada 89511 (775) 813-0074

From: Neil Bartlett <nbartlett@pleniumbuilders.com>
Sent: Wednesday, January 31, 2024 3:08 PM
To: Rod Savini <rod@savinigroupllc.com>
Cc: Scott Higgins <shiggins@pleniumbuilders.com>; Tobin Basta <tbasta@pleniumbuilders.com>; Devin Harrill <dharrill@pleniumbuilders.com>
Subject: Washoe County Fire Stations 30 and 37 Lifecycle.

Rod-

It is our opinion that the building lifecycles for both Sta. 30 and 37 are 75 years when considering the structural steel, concrete masonry unit, and exterior finish systems.

Neil Bartlett

PLENIUM BUILDERS
Neil Bartlett
Chief Estimator

pleniumbuilders.com
825 Steneri Way
Sparks, NV 89431

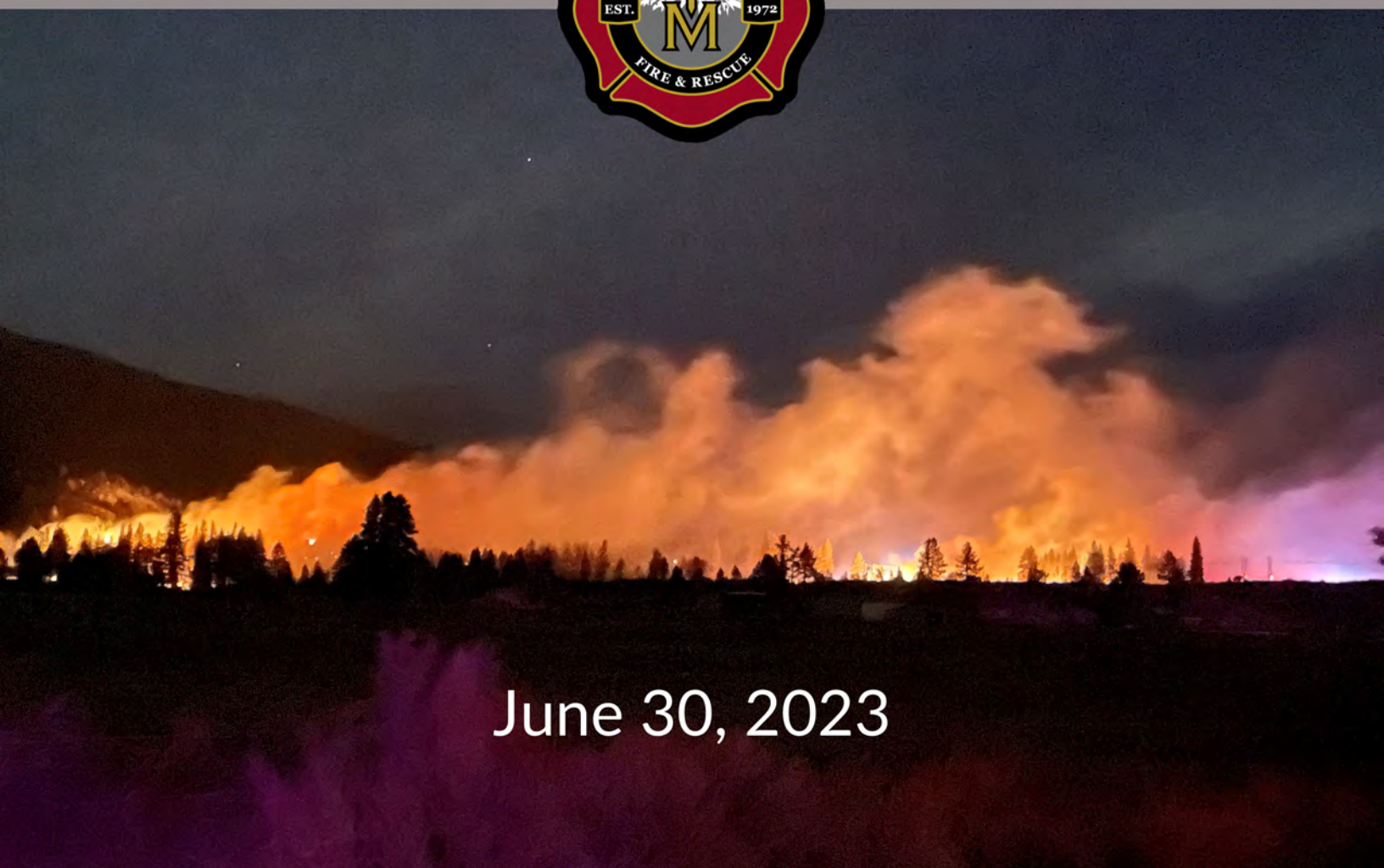
Phone: (775) 683-9150
Cell: (775) 302-6312
nbartlett@pleniumbuilders.com

EXHIBIT 8a

Truckee Meadows Fire Protection District

Audited Financial Report

Washoe County, Nevada



June 30, 2023

Financial Statements
June 30, 2023

Truckee Meadows Fire Protection District

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EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 District 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.

Adoption of New Accounting Standards

As discussed in Note 1 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*, for the year ended June 30, 2023. Accordingly, the presentation and disclosure of the restatement in the financial statements conform to the requirements of the new standard for the year ended June 30, 2023, to restate beginning net position. Our opinions are not modified with respect to this matter.

As discussed in Notes 1 and 12 to the financial statements, the District has adopted the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which has resulted in a restatement of the net position as of July 1, 2022. In addition, the District had a change in financial reporting entity during the year ended June 30, 2023. In accordance with GASB Statement No. 100, the effects of the change in financial reporting entity resulted in a restatement of net position as of July 1, 2022. Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District'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 District'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 5-11, budgetary comparison information and reconciliation on pages 47-50, schedule of changes in net other postemployment benefit liability and related ratios on pages 51-52, schedule of District's contributions – other postemployment benefits on page 53, schedule of District's share of net pension liability – PERS on page 54, schedule of District's contributions – PERS on page 55, and the notes to the required supplementary information on pages 56-58 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis, schedule of changes in net other postemployment benefit liability and related ratios, schedule of District's contributions – other postemployment benefits, schedule of District's share of net pension liability – PERS, schedule of District's contributions – PERS, and the notes to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information and reconciliation 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 budgetary comparison information and reconciliation 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 GAAS. In our opinion, the budgetary comparison information and reconciliation is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, including budgetary comparisons and reconciliations 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 GAAS. In our opinion, the combining and individual fund statements and schedules, including budgetary comparisons and reconciliations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Reno, Nevada
November 17, 2023

As management of the Truckee Meadows Fire Protection District's (the District) finances, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $3,916,919 which includes $26,760,592 net investment in capital assets, $1,511,943 restricted for wildland fire emergencies, $1,563,288 restricted for claims, $600,000 restricted for debt payments and ($26,518,904) which is the unrestricted net position. Governmental activities include all funds of the District.

- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $16,189,474 a decrease of $809,061 or 4.76% in comparison with the prior year. This decrease was primarily caused by planned one-time capital expenditures. The expenditures are included in the governmental funds however, the related capital assets are not current economic resources therefore the value of the asset is not included in the governmental funds. Approximately 56.3% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

- Ad Valorem taxes, the primary revenue of the District, increased $1,527,863 or 6.7% over prior year and was $601,846 over the current year budget. This is a result of growth within the District.

- Consolidated taxes, the second primary revenue of the District decreased by $142,318 or 1.3% of prior year and was $1,007,624 under the current year budget. This is a result of the slowing economy as it relates to inflation.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the District's financial position is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenditures are reported for some items that will not result in cash flows until future fiscal periods, such as uncollected taxes and earned but unused vacation leave.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental

activities of the District all relate to public safety. The business-type activity of the District is Emergency Medical Services and includes ambulance transfers.

The government-wide financial statements can be found in the basic financial statements section of this report.

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 objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the District's funds can be classified as either governmental, proprietary, or fiduciary.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains four individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Fund and Capital Projects Fund, all of which are considered to be major funds. The Debt Service Fund is the District's only non-major governmental fund. The District adopts an annual appropriated budget for each of its funds. A budgetary comparison statement or schedule has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements and the reconciliations to the government-wide financial statements can be found as part of the Fund Financial Statements of this report.

Proprietary funds. The District maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District has one enterprise fund, the Emergency Medical Services Enterprise Fund, a major fund, to account for emergency medical services activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's functions. The District's internal service fund is used to account for its workers' compensation liability. Because these services benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The internal service fund is reported in the proprietary fund financial statements and can be found as part of the Fund Financial Statements of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report following the basic financial statements.

Other information. The District maintains a stabilization fund and a sick annual comp benefits fund for internal purposes. These funds do not meet the definition of special revenue funds under Governmental Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* which

was implemented in 2011 by the District. The activity for these funds is included in the General Fund in the basic financial statements; however, since the District prepares a budget for these funds, a reconciliation of budgetary basis financial statements to GAAP basis financial statements is presented immediately following the notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

- The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows by $5,426,573 at June 30, 2023, a decrease of 37.4% from the prior year (as restated). This resulted primarily from the increases in net pension, other post-employment benefits (OPEB) and compensated absences. These items are discussed in more detail in the notes to the financial statements.

Truckee Meadows Fire Protection District's Net Position

	Governmental Activities		Business-type Activities	Total	
	2023	2022	2023	2023	2022
Current and other assets	$ 22,556,709	$ 25,173,812	$ 1,477,266	$ 24,033,975	$ 25,173,812
Capital assets	38,655,526	38,604,688	1,055,581	39,711,107	38,604,688
Total assets	61,212,235	63,778,500	2,532,847	63,745,082	63,778,500
Deferred outflows of resources	28,560,425	23,895,414	1,626,685	30,187,110	23,895,414
Other liabilities	3,010,276	4,140,426	323,362	3,333,638	4,140,426
Noncurrent liabilities	81,564,901	51,312,626	2,311,064	83,875,965	51,312,626
Total liabilities	84,575,177	55,453,052	2,634,426	87,209,603	55,453,052
Deferred inflows of resources	1,280,564	23,555,749	15,452	1,296,016	23,555,749
Net position:					
Net investment in capital assets	26,760,592	27,156,726	1,055,581	27,816,173	27,156,726
Restricted	3,675,231	4,321,142	-	3,675,231	4,321,142
Unrestricted	(26,518,904)	(22,812,755)	454,073	(26,064,831)	(22,812,755)
Total net position	$ 3,916,919	$ 8,665,113	$ 1,509,654	$ 5,426,573	$ 8,665,113

The largest portion of the District's net position remains its investment in capital assets (e.g., land, buildings, equipment, and construction in progress), less any outstanding debt used to acquire them. Capital assets are used to provide services to citizens and therefore are not regarded as being available to fund future spending. Similarly, though they are reported net of related debt, the capital assets themselves will not be used to liquidate these obligations.

An additional portion of the District's net position $3,675,231 represents resources that are subject to external restrictions on how they may be used, such as the workers' compensation claims and emergencies. The remaining balance of unrestricted net position was ($26,064,831).

At the end of the current fiscal year, the District is able to report positive balances in two of the three categories of net position. It is not uncommon for governments to report negative unrestricted net position, particularly in the

governmental activities column. Unrestricted net position deficits commonly arise because governments have long-term liabilities that they fund on a pay-as-you-go basis, appropriating resources annually as payments come due rather than accumulating assets in advance. The District's deficit in unrestricted net position for governmental activities is ($26,518,904) in the current year as a result of the continuing impact of Governmental Accounting Standards Statement (GASB) 68 and GASB 75. The unrestricted net position of the District's business-type activities of $454,073 may not be used to fund governmental activities.

Truckee Meadows Fire Protection District's Changes in Net Position

	Governmental Activities		Business-type Activities	Total	
	2023	2022	2023	2023	2022
Revenues:					
Program revenues:					
Charges for services	$ 3,043,810	$ 2,987,212	$ 2,941,810	$ 5,985,620	$ 2,987,212
Capital grants and contributions	1,134,667	504,064	-	1,134,667	504,064
Operating grants and contributions	481,878	1,108,080	26,076	507,954	1,108,080
General revenues:				-	-
Property taxes	24,508,248	22,958,408	-	24,508,248	22,958,408
Consolidated taxes	11,109,844	11,252,162	-	11,109,844	11,252,162
Other taxes	1,952,345	1,979,773	-	1,952,345	1,979,773
Unrestricted investment earnings (losses)	365,408	(540,232)	33,720	399,128	(540,232)
Reimbursements	2,525,009	2,887,514	-	2,525,009	2,887,514
Other	338,728	369,839	-	338,728	369,839
Total revenues	45,459,937	43,506,820	3,001,606	48,461,543	43,506,820
Expenses:					
Public safety	48,113,288	42,641,799	3,357,709	51,470,997	42,641,799
Debt service	242,023	403,923	-	242,023	403,923
Total expenses	48,355,311	43,045,722	3,357,709	51,713,020	43,045,722
Transfers:	(2,497,579)	-	2,497,579	-	-
Increase (Decrease) in net position	(5,392,953)	461,098	2,141,476	(3,251,477)	461,098
Net position, July 1	8,665,113	8,204,015	-	8,665,113	8,204,015
Prior period adjustment	644,759	-	(631,822)	12,937	-
Net position, June 30	$ 3,916,919	$ 8,665,113	$ 1,509,654	$ 5,426,573	$ 8,665,113

Governmental Activities. Governmental activities decreased the District's net position at June 30, 2023 by $5,392,953. This decrease was largely driven due to the increase in the pension and OPEB liability for fiscal year 2023.

Revenues. The District's governmental activities revenues increased by $1,953,117, or 4.5%. The increases were primarily related to property taxes of $1,549,840 mostly due to construction growth within the District. Other increases include an increase in investment earnings in the amount of $905,640 primarily related to timing of the valuation of investments. These increases were offset by a decrease in reimbursements in the amount of $362,505 primarily related to reimbursements for wildland fire assistance to other local governments due to a less active fire season during fiscal year 2023 compared to 2022.

Expenses. The District's governmental activities expenses increased by $5,309,589 or by 12.3% which was primarily due to salary and benefit increases, including additional costs related to pension and OPEB, and increases in the number of employees due to the growth of the District.

Net Position. The District's governmental activities net position decreased by $5,392,953 during the fiscal year ended June 30, 2023 due to activities of the District offset by a prior period adjustment of $644,759. The District's total net position increased by $461,098 during the fiscal year ended June 30, 2022. The current year's decrease was primarily caused by net increases in other postemployment benefits and pension costs which are based on actuarial assumptions and a transfer of cash and capital assets to the Emergency Medical Services Enterprise Fund formed as of July 1, 2022. The prior period adjustment of $644,759 is mostly due to the transfer of liabilities to the newly formed enterprise fund. More information on the change in financial reporting entity can be found in Note 12 to the financial statements.

Business-type Activities. Net position for the year ended June 30, 2023 for the District's Business-type activities is $1,509,654. Fiscal Year 2023 is the first year of activity for the District's singular enterprise fund, the Emergency Medical Services Enterprise (EMS) Fund. The EMS Fund accounts for activities related mostly to ambulance services.

Total revenues for the business-type activities are $3,001,606. The majority of these revenues are charges for services of $2,941,810, or 98.0% of total revenues, are a result of patient and insurance payments of $1,221,708 and $1,720,102 from the Ground Emergency Medical Transportation Program which offers reimbursement from Medicaid to public agencies.

Total expenses for the business-type activities are $3,357,709. The majority of these expenses are employee related for salaries and benefits of $2,712,378 or 81.1% of total operating expenses. The EMS fund has three permanent employees and also records employee expenses related to any paramedic assigned daily to ambulances. Other expenses include services and supplies, including medical supplies of $540,598 and $89,604 of depreciation for ambulances and equipment used by the EMS Fund.

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 near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $16,189,474 a decrease of $809,061 or 4.8% in comparison with the prior year. This decrease was primarily caused by planned one-time capital expenditures. The purchases are included in the governmental funds however, the related capital assets are not current economic resources therefore the value of the asset is not included in the governmental funds. Approximately 56.3% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

The General Fund is the primary operating fund of the District. For the fiscal year ended June 30, 2023, the total fund balance for the General Fund was $13,190,280. The total fund balance includes an assigned fund balance of $4,067,184 which consists of $310,286 assigned for encumbrances, $3,492,074 appropriated to the fiscal year 23/24

budget and $264,824 assigned to pay out accrued sick and annual compensation balances. The remaining fund balance consists of $4,730 in nonspendable fund balance, and $9,118,366 unassigned.

The total fund balance for the General Fund in the amount of $13,190,280 is an increase of $1,224,510 from the prior year. This increase is primarily caused by transfers from the emergency fund for deposits over the legal limit in the emergency fund.

As a measure of the General Fund's liquidity, it may be useful to compare the June 30, 2023 total fund balance not attributable to the Stabilization Fund or the Sick Annual Comp Benefits Fund of $12,292,019 to fund expenditures. The fund balance represents 32.3% of total General Fund expenditures. This represents approximately 3.9 months' worth of expenditures. The fund balance will give the District's General Fund sufficient cash flow to meet its operational obligations.

The District's Emergency Fund was established according to NRS 474 for the funding for unforeseen emergencies, primarily large wildland fires and other natural disasters. In fiscal year 2023, the District experienced a decline in large wildland fire activities. Total expenditures were $2,212,861, a decrease of $444,442 from the prior year. The Emergency Fund's revenue for fiscal year 2023 was $2,350,827, a decrease of $983,024 over the prior year. This decrease is primarily related to the decrease in wildland fire activities during the fiscal year.

The Capital Projects Fund activity in fiscal year 2023 included reimbursements of $913,522 from the 911 Emergency Response Advisory Committee for costs associated with a fire station alerting system. Purchases from the Fund, included among other things, the remodel of two current fire stations, development of a new fire station alerting system, and two new ambulances.

The Debt Service Fund was established in fiscal year 2022, expenditures from the Fund, included principal and interest payments on the three outstanding general obligation bonds.

Proprietary funds. Proprietary fund statements provide the same type of information found in the government-wide financial statements, but in greater detail and at the individual fund level. They are accounted for using the full accrual basis of accounting; therefore, no reconciliation is required to the government-wide statements.

The EMS Fund, a major fund, was established as of July 1, 2023 to account for emergency medical services provided by the District, mostly in the form of ambulance transfers. The change in net position of the fund was $2,141,476 for the first year of activities. Revenues resulted in charges for service of $2,941,810 for patient and insurance billings and GEMT reimbursements. Total operating expenses were $3,342,580 mostly related to employee costs to provide these services.

The District's Workers Compensation Internal Service fund provides information on the workers' compensation program of the District. The net position of the Workers' Compensation Internal Service Fund as of June 30, 2023, was $1,563,288, an increase of $259,797 from the prior year. The primary reason for the increase is a change in the estimated liability related to claims and judgements that more accurately represent the liabilities of the District.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's capital assets as of June 30, 2023, amount to $39,711,107 (net of accumulated depreciation and amortization). This net investment in capital assets includes land, construction in progress, buildings and building improvements, leased buildings, vehicles, software, equipment, right-to-use leased assets, and subscription assets. Refer to Note 4 for further detail.

Long-term debt. The District's long-term bonded debt consists of $7,000,000 issued during fiscal year 2022 for the acquisition and construction of major capital facilities, $2,100,000, issued during fiscal year 2021 for the acquisition and construction of major capital facilities and equipment and $4,415,000 issued during fiscal year 2020, for the purchase and buildup of vehicles and apparatus. Scheduled principal payments of $742,000 were made during the year. Other long-term obligations of the District included leases payable, compensated absences, such as accrued vacation and sick leave, and estimated workers compensation' claims. Refer to the notes to the financial statements for further detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District relies primarily on two types of tax revenues. The first of these is ad valorem or property taxes and is directly affected by the assessed property tax values in Washoe County, Nevada. Property tax revenues are projected to increase for 2023-2024. Assessed values increased by 26.55% for the coming fiscal year.

- The second significant tax revenue for the District, the consolidated tax, consists primarily of sales taxes. For the year ended June 30, 2023, taxable sales in Washoe County increased by .9% over the previous fiscal year. For the fiscal year ending June 30, 2024, the District budgeted sales tax revenue consistent with projections obtained from the State of Nevada Department of Taxation.

These factors were considered in preparing the District's budget for the 2024 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows Fire Protection District, 3663 Barron Way, Reno, Nevada 89511.

Truckee Meadows Fire Protection District

Statement of Net Position

June 30, 2023

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and investments	$ 16,914,230	$ 1,217,507	$ 18,131,737
Restricted cash and investments	600,000	-	600,000
Accounts receivable, net of allowance for doubtful accounts	1,484,971	258,687	1,743,658
Taxes receivable	125,835	-	125,835
Due from other governments	3,316,178	-	3,316,178
Interest receivable	110,765	1,072	111,837
Prepaids	4,730	-	4,730
Capital assets, not being depreciated	7,080,186	-	7,080,186
Capital assets being depreciated, net of accumulated depreciation	31,543,778	1,055,581	32,599,359
Right-to-use leased assets, net of accumulated amortization	12,874	-	12,874
IT Subscription asset, net of accumulated amortization	18,688	-	18,688
Total assets	61,212,235	2,532,847	63,745,082
Deferred Outflows of Resources			
Pension related amounts	24,826,073	1,601,060	26,427,133
Other postemployment benefits related amounts	3,734,352	25,625	3,759,977
Total deferred outflows of resources	28,560,425	1,626,685	30,187,110
Liabilities			
Accounts payable and accrued liabilities	2,931,355	323,362	3,254,717
Due to other governments	33,972	-	33,972
Unearned revenue	15,000	-	15,000
Accrued interest	29,949	-	29,949
Noncurrent liabilities			
Due within one year			
Bonds payable	761,000	-	761,000
Leases	1,000	-	1,000
Claims and judgments	68,081	-	68,081
Compensated absences	3,194,759	34,396	3,229,155
Due in more than one year			
Bonds payable	11,120,869	-	11,120,869
Leases	12,065	-	12,065
Claims and judgments	685,885	-	685,885
Compensated absences	5,215,840	149,870	5,365,710
Net other postemployment benefits liability	6,526,456	68,699	6,595,155
Net pension liability	53,978,946	2,058,099	56,037,045
Total liabilities	84,575,177	2,634,426	87,209,603
Deferred Inflows of Resources			
Other postemployment benefits related amounts	1,209,105	12,728	1,221,833
Pension related amounts	71,459	2,724	74,183
Total deferred inflows of resources	1,280,564	15,452	1,296,016
Net Position			
Net investment in capital assets	26,760,592	1,055,581	27,816,173
Restricted for			
Emergencies	1,511,943	-	1,511,943
Debt Service	600,000	-	600,000
Claims	1,563,288	-	1,563,288
Unrestricted	(26,518,904)	454,073	(26,064,831)
Total net position	$ 3,916,919	$ 1,509,654	$ 5,426,573

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Capital Grants and Contributions	Program Revenue: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities							
Public safety	$ 48,113,288	$ 3,043,810	$ 1,134,667	$ 481,878	$ (43,452,933)	$ -	$ (43,452,933)
Debt service	242,023	-	-	-	(242,023)	-	(242,023)
Total governmental activities	48,355,311	3,043,810	1,134,667	481,878	(43,694,956)	-	(43,694,956)
Business-type Activities							
Ambulance service	3,357,709	2,941,810	-	26,076	-	(389,823)	(389,823)
Total government	$ 51,713,020	$ 5,985,620	$ 1,134,667	$ 507,954	(43,694,956)	(389,823)	(44,084,779)
General Revenues							
Ad valorem taxes					24,508,248	-	24,508,248
Intergovernmental Revenues							
Consolidated taxes					11,109,844	-	11,109,844
SCCRT-AB104					1,862,468	-	1,862,468
Real property transfer tax					89,877	-	89,877
Licenses and permits					320,640	-	320,640
Reimbursements					2,525,009	-	2,525,009
Unrestricted investment earnings					365,408	33,720	399,128
Transfers					(2,497,579)	2,497,579	-
Other					18,088	-	18,088
Total general revenues					38,302,003	2,531,299	40,833,302
Change in Net Position					(5,392,953)	2,141,476	(3,251,477)
Net Position, Beginning of Year, as originally reported					8,665,113	-	8,665,113
Prior Period Adjustment					644,759	(631,822)	12,937
Net Position, Beginning of Year, as restated					9,309,872	(631,822)	8,678,050
Net Position, End of Year					$ 3,916,919	$ 1,509,654	$ 5,426,573

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Balance Sheet - Governmental Funds

June 30, 2023

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Non-Major Debt Service Fund	Total Governmental Funds
Assets					
Cash and investments	$ 12,115,232	$1,236,181	$1,237,690	$ -	$ 14,589,103
Restricted cash and investments	-	-	-	600,000	600,000
Accounts receivable, net of allowance for doubtful accounts	1,484,971	-	-	-	1,484,971
Taxes receivable	125,835	-	-	-	125,835
Due from other governments	2,679,697	418,241	218,240	-	3,316,178
Interest receivable	29,228	-	76,426	-	105,654
Prepaid	4,730	-	-	-	4,730
Total assets	$ 16,439,693	$1,654,422	$1,532,356	$ 600,000	$ 20,226,471
Liabilities					
Accounts payable and accrued liabilities	$ 2,478,051	$ 142,479	$ 310,825	$ -	$ 2,931,355
Due to other governments	20,988	-	-	-	20,988
Unearned revenue	15,000	-	-	-	15,000
Total liabilities	2,514,039	142,479	310,825	-	2,967,343
Deferred Inflows of Resources					
Unavailable revenues					
Property taxes	93,957	-	-	-	93,957
Intergovernmental	152,405	-	-	-	152,405
Charges for services	426,846	-	-	-	426,846
Reimbursements	62,166	334,280	-	-	396,446
Total deferred inflows of resources	735,374	334,280	-	-	1,069,654
Fund Balances					
Nonspendable	4,730	-	-	-	4,730
Restricted	-	1,177,663	-	600,000	1,777,663
Committed	-	-	1,221,531	-	1,221,531
Assigned					
For budget shortfall	3,492,074	-	-	-	3,492,074
For equipment purchase	275,844				275,844
For professional services	34,442				34,442
For compensated absences buyout	264,824	-	-	-	264,824
Unassigned	9,118,366	-	-	-	9,118,366
Total fund balances	13,190,280	1,177,663	1,221,531	600,000	16,189,474
Total liabilities, deferred inflows of resources, and fund balances	$ 16,439,693	$1,654,422	$1,532,356	$ 600,000	$ 20,226,471

Amounts reported for governmental activities in the statement of net position are different because:		
Total fund balances - total governmental funds		$ 16,189,474
Capital assets, including right-to-use leased assets, used in governmental activities are not financial resources, and, therefore are not reported in the funds.		
Governmental capital assets	$ 59,291,247	
Less accumulated depreciation/amortization	(20,635,721)	
		38,655,526
Deferred inflows of resources related to unavailable revenues are not available to pay for current period expenditures, and, therefore, are deferred in the funds.		1,069,654
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.		
Accrued interest	(29,949)	
Bonds payable	(11,881,869)	
Leases	(13,065)	
Compensated absences	(8,410,599)	
Net other postemployment benefits liability	(6,526,456)	
Net pension liability	(53,978,946)	
		(80,840,884)
Deferred outflows and inflows of resources related to other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	3,734,352	
Deferred inflows of resources related to OPEB	(1,209,105)	
		2,525,247
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	24,826,073	
Deferred inflows of resources related to pensions	(71,459)	
		24,754,614
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net position of the Internal Service Funds is reported with governmental activities		1,563,288
Net position of governmental activities		$ 3,916,919

Truckee Meadows Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2023

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Non-Major Debt Service Fund	Total Governmental Funds
Revenues					
Taxes	$ 24,495,364	$ -	$ -	$ -	$ 24,495,364
Licenses and permits	320,640	-	-	-	320,640
Intergovernmental	14,095,427	109,713	-	-	14,205,140
Charges for services	2,717,459	-	-	-	2,717,459
Miscellaneous	1,194,501	2,241,114	939,645	-	4,375,260
Total revenues	42,823,391	2,350,827	939,645	-	46,113,863
Expenditures					
Current					
Public safety	38,377,357	2,212,861	635,677	-	41,225,895
Capital outlay	-	-	2,859,617	-	2,859,617
Debt Service					
Principal	35,956	-	-	742,000	777,956
Interest	758	-	-	262,060	262,818
Total expenditures	38,414,071	2,212,861	3,495,294	1,004,060	45,126,286
Excess (Deficiency) of Revenues over Expenditures	4,409,320	137,966	(2,555,649)	(1,004,060)	987,577
Other Financing Sources (Uses)					
Transfers in	1,263,000	-	2,250,000	1,604,060	5,117,060
Transfers out	(4,453,119)	(1,263,000)	(1,233,941)	-	(6,950,060)
Sale of capital assets	5,309	-	31,053	-	36,362
Total other financing sources (uses)	(3,184,810)	(1,263,000)	1,047,112	1,604,060	(1,796,638)
Net Change in Fund Balances	1,224,510	(1,125,034)	(1,508,537)	600,000	(809,061)
Fund Balances, Beginning of Year	11,965,770	2,302,697	2,730,068	-	16,998,535
End of Year	$ 13,190,280	$ 1,177,663	$ 1,221,531	$ 600,000	$ 16,189,474

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ (809,061)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	$3,281,934	
Less current year depreciation/amortization	(2,043,494)	
		1,238,440
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in governmental funds.		
Change in unavailable revenue		(699,881)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities and/or deferred outflows of resources in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This is the amount by which bonds issued exceeded repayments:		
Principal paid on bonds	742,000	
Principal paid on leases	985	
Principal paid on IT subscriptions	34,971	
		777,956
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	(888,202)	
Change in accrued interest	20,796	
		(867,406)
In the statement of activities, the gain or loss on the disposal of capital assets is reported. In the governmental funds, the gain or loss is not reported. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold less the balance in accumulated depreciation.		(67,656)
In the statement of activities, the transfer of capital assets to business-type funds are reported as transfers out. Capital assets, used in governmental activities are not financial resources, and, therefore are not reported in the funds		(664,579)
Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as pension expense.		
OPEB contributions	1,300,000	
OPEB expense	(2,018,430)	
Pension contributions	3,196,344	
Pension expense	(7,038,477)	
		(4,560,563)
The internal service funds are used by management to account for the costs of retiree health medical expenses and workers' compensation. The net revenue of the internal service funds is reported with governmental activities.		259,797
Change in net position of governmental activities		$ (5,392,953)

	Business-type Activities Emergency Medical Services Enterprise Fund	Governmental Activities Workers' Compensation Internal Service Fund
Assets		
Cash and investments	$ 1,217,507	$ 2,325,127
Accounts receivable	258,687	-
Interest receivable	1,072	5,111
Capital assets being depreciated, net of accumulated depreciation	1,055,581	-
Total assets	2,532,847	2,330,238
Deferred Outflows of Resources		
Pension related amounts	1,601,060	-
Other postemployment benefits related amounts	25,625	-
Total deferred outflows of resources	1,626,685	-
Liabilities		
Current liabilities		
Accounts payable	65,180	-
Accrued salaries and benefits	258,182	-
Compensated absences	34,396	-
Due to other governments	-	12,984
Claims and judgments	-	68,081
Noncurrent liabilities		
Compensated absences	149,870	-
Claims and judgments	-	685,885
Net other postemployment benefits liability	68,699	-
Net pension liability	2,058,099	-
Total liabilities	2,634,426	766,950
Deferred Inflows of Resources		
Other postemployment benefits related amounts	12,728	-
Pension related amounts	2,724	-
Total deferred inflows of resources	15,452	-
Net Position		
Investment in capital assets	1,055,581	-
Restricted for claims	-	1,563,288
Unrestricted	454,073	-
Total Net Postion	$ 1,509,654	$ 1,563,288

See Notes to Financial Statements

	Business-type Activities Emergency Medical Services Enterprise Fund	Governmental Activities Workers' Compensation Internal Service Fund
Operating Revenue		
Charges for services	$ 2,941,810	$ -
Operating Expenses		
Salaries and wages	2,257,468	-
Employee benefits	454,910	-
Services and supplies	540,598	-
Depreciation/amortization	89,604	-
Changes in estimated claims	-	(214,425)
Miscellaneous	-	583
Total operating expenses	3,342,580	(213,842)
Operating Income (Loss)	(400,770)	213,842
Nonoperating Revenues (Expenses)		
State grant	26,076	-
Investment earnings	11,185	33,281
Net increase (decrease) in the fair value of investments	22,535	12,674
Gain (loss) on asset disposition	(15,129)	-
Total nonoperating revenues (expenses)	44,667	45,955
Income (loss) before capital contributions and transfers	(356,103)	259,797
Capital Contributions	664,579	-
Transfers in	1,833,000	-
Change in Net Position	2,141,476	259,797
Net Position, Beginning of Year, as originally reported	-	1,303,491
Prior Period Adjustment	(631,822)	-
Net Position, Beginning of Year, as restated	(631,822)	1,303,491
Net Position, End of Year	$ 1,509,654	$ 1,563,288

	Business-type Activities Emergency Medical Services Enterprise Fund	Governmental Activities Workers' Compensation Internal Service Fund
Operating Activities		
Cash received from customers	$ 963,022	$ -
Cash received from others	1,720,102	-
Cash payments for services and supplies	(475,418)	(36,272)
Cash payments for salaries and benefits	(2,889,618)	-
Net Cash from (used for) Operating Activities	(681,912)	(36,272)
Noncapital Financing Activities		
State grants	26,076	-
Transfers in	1,833,000	-
Net Cash from (used for) Noncapital Financing Activities	1,859,076	-
Capital and related financing activities		
Proceeds from asset disposition	7,695	-
Investing Activities		
Investment earnings	32,648	43,700
Net Change in Cash and Cash Equivalents	1,217,507	7,428
Cash and Cash Equivalents, Beginning of Year	-	2,317,699
Cash and Cash Equivalents, End of Year	$ 1,217,507	$ 2,325,127
Reconciliation of operating income (loss) to net cash from (used for) operating activities		
Operating income (loss)	(400,770)	$ 213,842
Adjustments		
Depreciation expense	89,604	-
Net pension expense	(508,003)	-
Net other postemployement benefits expense	21,247	-
Change in assets and liabilities		
Accounts receivable	(258,687)	-
Accounts payable	65,180	-
Accrued salaries and benefits	258,182	-
Compensated absences	51,335	-
Due to other governments	-	(9,465)
Pending claims	-	(240,649)
Total adjustments	(281,142)	(250,114)
Net Cash used for Operating Activities	$ (681,912)	$ (36,272)
Noncash investing, capital and financing activities		
Capital Contribution	$ 664,579	$ -

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District.

The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County. However, the Board of County Commissioners acts as the Board of Fire Commissioners of the District and as such, as defined in governmental accounting standards generally accepted in the United States of America, the District has been classified as a discretely presented component unit of the County.

Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the District. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of the public safety function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the funds of the District. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds report liabilities in connection with resources that have been received, but not yet earned. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, debt service expenditures, including lease and IT subscription liabilities, as well as expenditures related to compensated absences, postemployment benefits, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into agreements giving the District the right to use leased assets and IT subscriptions, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases and IT subscriptions are reported as other financing sources.

Property taxes, licenses and permits, intergovernmental revenues, and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received by the District.

The focus of proprietary fund measurement is upon determination of operating income or loss, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services (employee benefits). All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The District's Workers' Compensation Internal Service Fund is the only internal service fund. The financial statements of the Workers' Compensation Internal Service Fund are consolidated into the governmental activities column when presented in the government-wide financial statements. The costs of these services are reported in the public safety function. The effect of interfund activity has been removed from the government-wide financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The Wildland Fire Emergency Reserve Fund (the Emergency Fund), a special revenue fund under Nevada Revised Statutes (NRS), was created to account for the cost of unforeseen large wildland fire emergencies pursuant to NRS 474.510.

The Capital Projects Fund, a capital projects fund, accounts for the financial resources to be used for the acquisition and construction of major capital assets.

The government reports the following major proprietary fund:

The Emergency Medical Services Enterprise Fund, created as of July 1, 2022, accounts for the activities of the ambulance and other emergency medical services provided within the District.

Additionally, the District reports the following fund types:

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The Workers' Compensation Fund Internal Service Fund accounts for the workers' compensation activity.

Cash Deposited and Invested with Washoe County Treasurer

A majority of all cash transactions of the District are handled by the Washoe County Treasurer's office. Cash balances are pooled and, to the extent practicable, invested as permitted by law in combination with Washoe County funds.

For purposes of the Statement of Cash Flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. The District's cash and investments pooled with Washoe County funds and the District's payroll cash account are available upon demand, therefore all cash and investments of the District are considered to be cash equivalents.

Taxes Receivable

Real and personal 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.

Personal property taxes receivable reflect only those taxes management believes to be collectible.

Amounts not collected within 60 days after year-end have been recorded as deferred inflows of resources at the governmental fund level.

Receivables

The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2023, the allowance for uncollectible accounts receivable was $1,345,977 in the Emergency Medical Services Enterprise Fund.

Deposits and prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as deposits and prepaid items in both the government-wide and fund financial statements. The amounts of deposits and prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost (except for intangible right-to-use leased assets, the measurement of which is discussed in more detail below). Donated capital assets are recorded at estimated fair market value at the date of donation.

Right-to-use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the leased term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

IT subscription assets are recognized at the subscription commencement date and represent the District's right to use the underlying IT asset for the subscription term. IT subscription assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. IT subscription assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, and the right to use leased buildings and equipment are depreciated/amortized using the straight-line method over the following estimated useful lives, or lease term, whichever is shorter:

Land improvements	20 -40 years
Buildings	40 years
Right-to-use buildings	15 years
Building improvements	10 - 20 years
Vehicles and equipment	5-20 years
Intangibles	3-10 years
IT Subscriptions	3-4 years

Pension

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

Other Postemployment Benefits

The District provides other postemployment benefits (OPEB) for eligible employees through a single-employer defined benefit OPEB plan. The plan is administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11, 2010 by the Board of County Commissioners. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The District's net OPEB liability is measured as of June 30, 2022, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2022.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District recognizes deferred outflow of resources as it related to the net pension liability and other postemployment benefits.

In addition to liabilities, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflow of resources as it relates to the net pension liability and net other postemployment liability on the Statement of Net Position. In addition, the District recognizes deferred inflows of resources as they relate to property taxes, intergovernmental, charges for services, and reimbursements in the governmental fund financial statements.

Long-Term Liabilities

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts and any prepaid bond insurance, if applicable, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Prepaid bond insurance costs are reported as deferred charges and amortized over the term of the related debt. Debt issuance costs are expensed during the current period.

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.

Leases

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.

Key estimates and judgments related to leases include how the District determines the discount rate it uses to discount the expected lease payments to present value, the lease term, and the lease payments are:

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease plus any renewals expected to be exercised. Lease payments included in the measurement of the lease liability are composed of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

IT Subscription Liabilities

At the commencement of an IT subscription, the District initially measures the IT subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the IT subscription liability is reduced by the principal portion of IT subscription payments made.

Key estimates and judgments related to IT subscription include how the District determines the discount rate it uses to discount the expected IT subscription payments to present value, the IT subscription term, and the IT subscription payments are:

The District uses the interest rate charged by the IT subscription provider as the discount rate. When the interest rate charged by the IT subscription provider is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for IT subscription.

The IT subscription term includes the noncancellable period of the IT subscription plus any renewals expected to be exercised. IT subscription payments included in the measurement of the IT subscription liability are composed of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its IT subscription and will remeasure the IT subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the IT subscription liability.

IT subscription assets are reported with other capital assets and IT subscription liabilities are reported with long-term debt on the statement of net position.

Compensated Absences

The costs involved in vacation time and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

The District provides for payment of accrued vacation and accrued comp time upon death, retirement, termination or permanent disability. Employees who are members of the International Association of Fire Fighters (IAFF) Local 2487 upon death, retirement or permanent disability after twenty years of enrollment with the Public Employees' Retirement System of the State of Nevada (PERS) shall be compensated for total accrued sick leave at the rate of 75% for every hour earned increasing by 5% per year up to a maximum of 100% at 25 years of PERS enrollment. For employees who are not members of IAFF Local 2487, upon death, retirement, permanent disability, or termination of an employee after ten years of full-time employment or its equivalent if the employee has not served as a full-time employee for reasons other than discharge for just cause, shall be compensated for total accrued sick leave at the rate of one hour for every three hours earned up to a maximum hour limitation.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, including leased assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable.

Restricted Net Position – Consists of net position with constraints placed on its use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of restricted or net investment in capital assets.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the District considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified based primarily on the extent to which the District is bound to observe constraints imposed on the use of the resources in the fund:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are not in spendable form. For the District this includes deposits and prepaids.

Restricted Fund Balance - Occurs when constraints are placed on the use of resources externally (such as through debt covenants or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation). For the District, the restricted fund balance consists of restricted assets for debt service, emergency resources, and workers' compensation claims.

Committed Fund Balance - Represents amounts that can be used only for the specific purposes determined by of the adoption of an ordinance committing fund balance for a specified purpose by the District's Board of Fire Commissioners prior to the end of the fiscal year. Once adopted, the limitation imposed by the Board of Fire Commissioners remains in place until the resources have been spent for the specified purpose or the Board of Fire Commissioners removes or revises the limitation. For the District, the committed fund balance consists of committed assets for capital projects.

Assigned Fund Balance - Represents amounts that are constrained by the District's intent to be used for specific purposes and consists of the District's encumbrances as approved by the Board of Fire Commissioners and the amount of fund balance to be expended in the ensuing fiscal year as approved by the Board of Fire Commissioners and amounts internally reported for sick and annual compensation benefits.

Unassigned Fund Balance - Represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds, if any, are to be spent first, assigned funds second, and unassigned funds last.

Use of Estimates

The preparation of these financial statements includes estimates and assumptions made by management that affect the reported amounts. Actual results could differ from those estimates. Significant estimates include the valuation of the net pension liability, OPEB liability, valuation of compensated absences, valuation of workers' compensation claims liabilities, estimated useful lives of depreciable capital assets and the allowance for uncollectible accounts.

Property Taxes

All real property in the District is assigned a parcel number in accordance with state law, 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 valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January, and March, to the Treasurer of Washoe County. 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 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 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 and mobile homes. In Washoe County, taxes on motor vehicles are collected by a State agency and remitted to the local governments in the County as part of the Consolidated Tax distribution.

Charges for Services

The District presents charges for service net of discounts and write-offs. The total amount of discounts and write-offs included in the Emergency Medical Services Enterprise Fund were $3,364,820 as of June 30, 2023.

Implementation of GASB Statement No. 96

As of July 1, 2022, the Truckee Meadows Fire Protection District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*. The implementation of this standard establishes that a SBITA results in a right to use IT subscription asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The effect of implementation of this standard on beginning net position is disclosed in note 12 and the additional disclosures required by this standard are included in Notes 4, 5 and 7.

Implementation of GASB Statement No. 100

As of July 1, 2022, the Truckee Meadows Fire Protection District implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. The implementation of this standard requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements for certain changes to the reporting entity. The additional disclosures required by this standard are included in Note 12.

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

Actual expenditures of the District's Emergency Fund exceeded the statutory limit by $38,159. The District provides fire support to other local governments during the fiscal year ending June 30, 2023. These support services are reimbursable under agreements with other fire agencies. The District augmented its budget for anticipated expenditures and revenues for these services, however the District underestimated the expenditures and revenues by $38,519.

The District conformed to all other significant statutory and administrative code constraints on its financial administration during the year.

Note 3 - Cash and Investments

The District is a voluntary participant in the Washoe County Investment Pool (WCIP). The Washoe County Board of County Commissioners administers and is responsible for the WCIP in accordance with NRS 355.175. The investment pool is not registered with the SEC as an investment company. Public Financial Management, LLC determines the fair value of the investment pool monthly. Washoe County has not provided or obtained any legally binding guarantees during the audit period to support these values. Each participant's share is equal to their investment plus or minus their pro-rata portion of monthly interest income and realized and unrealized gains/losses. The related fair value is $18,530,520 as of June 30, 2023. The District's total cash and investments is as follows at June 30, 2023:

Cash	$ 201,217
WCIP	18,530,520
Total cash and investments	$ 18,731,737

Restricted cash and investments of $600,000 in the debt service fund is restricted for the payment of principal and interest on bond issuances.

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make required payments. The District does not hold any such investments directly, but participates in the WCIP. The WCIP is unrated by recognized statistical rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the WCIP and the District's Payroll account are covered by one or more of the following: Federal depository insurance, the Securities Investor Protection Corporation, collateral held by the District's agent in the District's name, or by collateral held by depositories in the name of the Nevada Collateral Pool, and the balances are not exposed to custodial credit risk.

Note 4 - Capital Assets

During the year ending June 30, 2023, the District implemented GASB Statement 96, *Subscription-Based Information Technology Arrangements* and GASB Statement 100, *Accounting Changes and Error Corrections.* Beginning capital assets balances as of July 1, 2022, have been restated to recognize the beginning values of IT subscription assets and to recognize adjusted beginning balances for a change to the financial reporting entity.

Capital asset activity for the year ended June 30, 2023 was as follows:

Government Activities:

Capital Assets - Governmental Activites	Balance July 1, 2022 As Restated	Increases	Decreases	Balance June 30, 2023
Capital assets, not being depreciated				
Land	$ 5,526,257	$ -	$ -	$ 5,526,257
Construction in progress	1,220,205	3,243,641	(2,909,917)	1,553,929
Total capital assets, not being depreciated	6,746,462	3,243,641	(2,909,917)	7,080,186
Capital assets, being depreciated				
Land improvements	381,376	-	-	381,376
Buildings and building improvements	25,743,680	1,650,774	-	27,394,454
Vehicles and equipment	24,169,426	1,287,436	(1,306,316)	24,150,546
Intangibles	179,925	10,000	(17,770)	172,155
Total capital assets, being depreciated	50,474,407	2,948,210	(1,324,086)	52,098,531
Less accumulated depreciation for				
Land improvements	(287,443)	(7,242)	-	(294,685)
Buildings and building improvements	(7,874,976)	(709,503)	-	(8,584,479)
Vehicles and equipment	(10,799,953)	(1,296,279)	582,818	(11,513,414)
Intangibles	(171,187)	(21)	9,033	(162,175)
Total accumulated depreciation	(19,133,559)	(2,013,045)	591,851	(20,554,753)
Total capital assets, being depreciated, net	31,340,848	935,165	(732,235)	31,543,778
Right-to-use leased assets being amortized				
Buildings and building improvements	15,020	-	-	15,020
Right-to-use accumulated amortization				
Buildings and building improvements	(1,073)	(1,073)	-	(2,146)
Net right-to-use leased assets	13,947	(1,073)	-	12,874
IT Subscription assets being amortized				
IT Subscription Assets	97,510	-	-	97,510
IT Subscription Assets Accumulated Amortization	(49,446)	(29,376)	-	(78,822)
Net IT subscription assets	48,064	(29,376)	-	18,688
Governmental activities, capital right-to-use, and IT subscription assets, net	$ 38,149,321	$ 4,148,357	$ (3,642,152)	$ 38,655,526

Business-type Activities:

Capital Assets - Business-type Activites	Balance July 1, 2022 As Restated	Increases	Decreases	Balance June 30, 2023
Capital assets, being depreciated				
Vehicles and equipment	$ 762,579	$ 664,578	$ (44,899)	$ 1,382,258
Less accumulated depreciation for				
Vehicles and equipment	(259,148)	(89,604)	22,075	(326,677)
Net depreciable capital assets	$ 503,431	$ 574,974	$ (22,824)	$ 1,055,581

Depreciation/amortization expense of $2,043,494 was charged to the public safety function of the governmental activities and $89,604 was charged to ambulance services of the business-type activities.

Note 5 - Long-Term Liabilities

General obligation bonds

The Capital Improvement Bonds Series 2020 and the Capital Improvement Bonds Series 2021 for the acquisition and construction of major capital facilities and equipment are direct obligations and pledge the full faith and credit of the District. These bonds are additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes. During the fiscal year 2023, principal and interest paid on these bonds totaled $527,210 and pledged revenues totaled $1,666,477.

General obligation bonds outstanding at June 30, 2023, are as follows:

	Issue Date	Final Payment Date	Interest Rate	Original Amount	Principal Outstanding
Direct Placement: General Obligations:					
Medium-term Equipment Bonds Series 2020	3/10/2020	3/1/2030	1.50%	$ 4,415,000	$ 3,167,000
Capital Improvement Bonds Series 2020	10/21/2020	6/1/2035	1.53%	2,100,000	1,707,000
Publically Offered: General Obligations:					
Capital Improvement Bonds Series 2021	7/28/2021	6/1/2046	2.0% - 4.0%	7,000,000	6,600,000
				$13,515,000	$11,474,000

The District's outstanding medium-term equipment bonds related to governmental activities of $3,167,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against the District and the interest rate may be increased to 1.92% annually.

Interest expense of $241,421 for the year was recorded by the District.

Long-term activity

During the year ending June 30, 2023, the District implemented GASB Statement 96, *Subscription-Based Information Technology Arrangements* and GASB Statement 100, *Accounting Changes and Error Corrections.*

Long-term liability activity as of July 1, 2023, have been restated to recognize the beginning values of subscription liabilities and to recognize adjusted beginning balances for a change to the financial reporting entity.

Long-term liability activity for the year ended June 30, 2023 was as follows:

Governmental Activities:	Amount Outstanding July 1, 2022 As restated	Additions	Reductions	Amount Outstanding June 30, 2023	Due Within One Year
Bonds payable					
General Obligation Bonds	$ 12,216,000	$ -	$ 742,000	$ 11,474,000	$ 761,000
Premium	425,667		17,798	407,869	-
Total Bonds Payable	$ 12,641,667	$ -	$ 759,798	$ 11,881,869	$ 761,000
Leases	14,050	-	985	13,065	1,000
IT Subscription Liabilities	34,971	-	34,971	-	-
Compensated absences	7,522,397	3,713,496	2,825,294	8,410,599	3,194,759
Claims and judgments	994,615	-	240,649	753,966	68,081
	$ 21,207,700	$ 3,713,496	$ 3,861,697	$ 21,059,499	$ 4,024,840

Compensated absences are generally liquidated from the General Fund, leases and subscription liabilities will be liquidated through the General Fund, and claims and judgments are liquidated from the Workers' Compensation Internal Service Fund. General Obligation Bonds will be liquidated through transfers to the Debt Service fund from the General fund.

Business-type Activities:	Amount Outstanding July 1, 2022 As restated	Additions	Reductions	Amount Outstanding June 30, 2023	Due Within One Year
Compensated absences	$ 132,931	$ 80,813	$ 29,478	$ 184,266	$ 34,396

Compensated absences are generally liquidated from the Emergency Medical Services Enterprise Fund.

The debt service requirements for the District's bonds are as follows:

Year Ended June 30,	Principal	Interest
2024	$ 761,000	$ 246,141
2025	780,000	229,687
2026	794,000	212,697
2027	814,000	195,371
2028	834,000	177,495
2029-2033	2,990,000	627,463
2034-2038	1,791,000	386,032
2039-2043	1,640,000	223,875
2044-2046	1,070,000	48,487
	$ 11,474,000	$ 2,347,248

Note 6 - Leases

As of June 30, 2023, the District has an agreement to lease a fire station and has recognized an initial right to use asset of $15,020 and a lease liability of $15,020 related to this agreement at commencement. The District is required to make annual principal and interest payments of $1,200. During the fiscal year, the District recorded $1,073 in amortization expense and $215 in interest expense for the right to use fire station. The District used a discount rate of 1.53%, based on the District's construction borrowing rate at lease agreement date. The lease agreement commenced of January 21, 2020, for a term of five years. The lessee has the right, at their option, to extend the term for two consecutive periods of five years each.

The remaining obligations associated with these leases are as follows:

Year Ending June 30,	Principal Payments	Interest Payments
2024	$ 1,000	$ 200
2025	1,015	185
2026	1,031	169
2027	1,047	153
2028	1,063	137
2029-2033	5,563	437
2034-2035	2,346	54
Totals	$ 13,065	$ 1,335

Note 7 – IT Subscriptions

As of June 30, 2023, the District has two subscription-based information technology arrangements as follows.

The District has an agreement for human resources software with an initial IT subscription asset of $59,945 and an initial IT subscription liability of $51,945 at commencement. The District was required to make principal and interest payments of $27,158 for the year ended June 30, 2023. The District used a discount rate of 1.53%, based on the District's borrowing rate at IT subscription agreement date. The IT subscription agreement commenced on February 28, 2021, for a term of three years.

The District has an agreement for payroll analysis software has an initial IT subscription asset of $37,565 and an initial IT subscription liability of $30,565. The District makes principal and interest payments of $7,500 increased annually by 3%. The District used a discount rate of 3%, as stated in the IT subscription agreement date. The IT subscription agreement commenced on February 20, 2020, for a term of one year. The District has the right, at their option, to extend the term for three consecutive periods of one year each.

Note 8 - Interfund Activity

Interfund transfers for the year ended June 30, 2023, consisted of the following:

	Transfers in				
	General Fund	Capital Projects Fund	Emergency Medical Service Fund	Debt Service Fund	Total Transfers out
Transfers out:					
General Fund	$ -	$ 2,250,000	$ 1,833,000	$ 370,119	$ 4,453,119
Capital Projects Fund	-	-	-	1,233,941	1,233,941
Emergency Fund	1,263,000	-	-	-	1,263,000
Total transfers in	$ 1,263,000	$ 2,250,000	$ 1,833,000	$ 1,604,060	$ 6,950,060

The transfer from the General Fund to the Capital Projects Fund was used to move unrestricted, one-time savings to fund one-time capital outlay expenditures. The transfer from the Emergency Fund to the General Fund was for the total cash balance over amounts allowed by statute at year end. The transfers from the Capital Projects Fund and the General Fund to the Debt Service Fund were to make scheduled debt payments. The transfer to the Emergency Medical Service Fund was used for start up costs and overhead costs for the newly created fund. The transfer of $664,579 from governmental activities to business-type activities were capital assets used in governmental activities transferred to the business-type activities during the year.

Note 9- Postemployment Benefits Other than Pensions (OPEB)

Defined Benefit Plan

Plan Description and Eligibility

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the District's health benefits program. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, District fire operations were transferred to the City of Reno and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of employees' retiree health benefit costs based on service earned prior to July 1, 2000, for those employees who transferred employment to the City of Reno and retired prior to June 30, 2012 or during the term of the Interlocal Agreement. Health benefits under the City's plan included medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and the District assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any former District employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the Truckee Meadows Fire Protection District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-

employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017. The District is a participating employer in the Trust. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. 9th Street Ste D200, Reno, Nevada, 89512.

Employees covered by benefit terms. As of the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments:	59
Active employees:	192

Actuarial assumptions and other inputs

The District's total OPEB liability of $15,845,799 was measured as of June 30, 2022 was based on the valuation date of July 1, 2022. Projections of the sharing of benefit-related costs are based on established pattern of practice. Actuary valuations include projections of the sharing of benefit-related costs that are based on an established pattern of practice. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial funding method	Entry Age Normal Level Percent of Pay Cost Method
Amortization method	Level dollar amount over 20 years on a closed basis from June 30, 2011
Inflation	2.35%
Salary increases	
0-4 years of service	12% for two years, 9.30% after two years
5 + years of service	4.5% for two years, 2.35% after two years
Discount rate	5.75%
Long Term Expected Rate of Return	5.75%
Healthcare cost trend rates	
Retirees	Range between 3.7% to 6.5% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
TMFPD Retirees	50% retiree and 100% dependent

Changes of assumptions and other inputs reflect a change in the long-term inflation assumption from 2.5 percent as of the measurement date of June 30, 2020 to 2.35 percent as of the measurement date of June 30, 2022. Other changes include a change in assumption in salary increases from 8.00 for two years declining to 7.5 percent for the remaining years percent for 0-4 years of service as of the measurement date of June 30, 2020 to 12.0 percent for two years declining to 9.3 percent for the remaining years and from 3.0 percent for two years declining to 2.5 percent for the remaining years for 5 plus years of service to 4.0 percent for two years declining to 2.35 percent for the remaining years. The investment rate of return of 5.75%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the following table) and includes a 2.4% long-term inflation assumption.

Asset Class	Asset allocation
Foreign Developed Equity	21.50%
U.S. Fixed Income	28.00%
U.S. Large Cap Equity	50.50%

The discount rate was based on the long term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits to the extent that plan assets are projected to cover benefit payments and administrative expenses. To the extent that OPEB plan assets are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax-exempt AA or higher Municipal Bonds as of the Measurement Date. Based on the District's current funding policy of funding the Trust annually to maintain a funded percentage of at least 80%, the Fiduciary Net Position and future expected contributions and earnings are projected to be sufficient such that the Trust remains solvent. Therefore, a discount rate of 5.75% is used in calculating the total OPEB liability.

Nevada Public Employees Retirement System (PERS) completed an experience study for employees and retirees in 2019. Based on the results of this study, Nevada PERS developed new assumed rates of retirement, withdrawal and disability. This experience study was used to update assumptions for retirement, withdrawal, mortality and disability. Mortality rates are based on the Pub-2010 mortality tables published by the Society of Actuaries adjusted to match Nevada PERS experience.

Changes in the OPEB Liability

	Total OPEB Liability	Increase/ (Decrease) in Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2022 *(Measurement Date June 30, 2021)*	$ 13,758,538	$ 9,552,591	$ 4,205,947
Charges for the year:			
Service Cost	619,298	-	619,298
Interest on the total OPEB liability	822,087	-	822,087
Changes of benefit terms	756,058	-	756,058
Differences between actual and expected experience with regard to economic or demographic factors	600,538	-	600,538
Changes of assumptions	(547,072)	-	(547,072)
Benefit payments	(163,648)	(163,648)	-
Contributions from employer	-	850,000	(850,000)
Net investment income	-	(965,903)	965,903
Administrative expense	-	(22,396)	22,396
Total Changes	2,087,261	(301,947)	2,389,208
Balance at June 30, 2023 *(Measurement Date June 30, 2022)*	$ 15,845,799	$ 9,250,644	$ 6,595,155

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current discount rate:

	1% Decrease in Discount Rate (4.75%)	Discount Rate (5.75%)	1% Increase in Discount Rate (6.75%)
Net OPEB liability	$ 8,618,230	$ 6,595,155	$ 4,887,530

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend	Healthcare Cost Trend	1% Increase in Healthcare Cost Trend
Net OPEB liability	$ 4,653,007	$ 6,595,155	$ 8,964,293

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

For the year ended June 30, 2023, the District recognized OPEB expense of $2,039,676. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 726,033	$ 1,101,248
Changes in assumptions or other inputs	495,800	1,105,912
Net difference between projected and actual earnings	-	252,817
District contributions subsequent to the measurement date	N/A	1,300,000
Total	$ 1,221,833	$ 3,759,977

Deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date in the amount of $1,300,000 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2024.

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

Year ended June 30,	Recognized Deferred (Inflows)/Outflows of Resources
2024	$ 402,105
2025	235,165
2026	80,446
2027	393,143
2028	86,344
Thereafter	40,941
Total	$ 1,238,144

Note 10 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of

service, or any age with 30 years of service. Regular members who entered PERS 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 PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

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

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

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

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

For the fiscal years ended June 30, 2023 and June 30, 2022, the Statutory Employer/employee matching rates were 15.50% for Regular and 22.75% for Police/Fire. The Employer-pay contribution (EPC) rate, for fiscal years ending June 30, 2023 and June 30, 2022 was 29.75% for Regular and 44.00% for Police/Fire.

The District's contributions were $3,972,705 for the year ended June 30, 2023.

PERS Investment Policy

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2022:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return
Domestic Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2022, PERS' long-term inflation assumption was 2.50%.

Net Pension Liability

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's allocation percentage of the net pension liability was based on the District's total contributions due on wages paid during the measurement period. The District's proportion of the net pension liability is based on its employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2022. At June 30, 2022, the District's proportion was .3104%, which is an increase of .02744% from the proportion measured as of June 30, 2021.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the District as of June 30, 2023, calculated using the discount rate of 7.25%, as well as what the District's 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 discount rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	$ 86,035,195	$ 56,037,045	$ 31,284,070

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Annual Comprehensive Financial Report, available on the PERS website.

Actuarial Assumptions

The District's net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.50%
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.5%, depending on service Rates include inflation and productivity increases
Investment Rate of Return/Discount Rate	7.25%
Consumer Price Index	2.50%
Payroll Growth	3.50%
Other Assumptions	Same as those used in the June 30, 2022 funding actuarial valuation

Mortality rates for regular and police/fire members are based on the following table:

Healthy:

Regular Members:
Pub-2010 General Healthy Retiree Amount-Weighted Above- Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two-dimensional monthly improvement scale MP-2020.

The above listed mortality tables only provide rates for ages 50 and older. To develop mortality rates for ages 40 through 50, we have smoothed the difference between the rates at age 40 from the Pub- 2010 General Employee Amount-Weighted Above-Median Mortality Tables and the rates at age 50 from the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Tables. To develop the mortality rates before age 40, we have used the Pub-2010 General Employee Amount-Weighted Above-Median Mortality Tables rates. This methodology for developing an extended annuitant mortality table is similar to the method used by the IRS to develop the base mortality table for determining minimum funding standards for single-employer defined benefit pension plans under Internal Revenue Code Section 430. While Section 430 is not applicable to the System, we believe this is a reasonable method for developing annuitant

Police/Fire Members:
Pub-2010 Safety Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 5% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

The above listed mortality tables only provide rates for ages 45 and older. To develop mortality rates for ages 35 through 45, we have smoothed the difference between the rates at age 35 from the Pub-2010 Safety Employee Amount-Weighted Above-Median Mowe have used the Pub-2010 we have used the Pub-2010 Safety Employee Amount-Weighted Above-Median Mortality Tables rates. This methodology for developing an extended annuitant mortality table is similar to the method used by the IRS to develop the base mortality table for determining minimum funding standards for single employer defined benefit pension plans under Internal Revenue Code Section 430. While Section 430 is not applicable to the System, we believe this is a reasonable method for developing annuitant mortality rates at earlier ages.

Disabled:

Regular Members:

Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

Police/Fire Members:

Pub-2010 Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 30% for males and 10% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

Pre-Retirement:

Pub-2010 General Employee Amount-Weighted Above-Median Mortality Table (separate tables for males and females), projected generationally with the two-dimensional mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

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

For the year ended June 30, 2023, the District recognized pension expense of $7,306,704. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 7,255,872	$ 40,031
Changes in assumptions or other inputs	7,198,349	
Net difference between projected and actual earnings on pension plan investments	683,687	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	7,316,520	34,152
District contributions subsequent to the measurement date	3,972,705	-
Total	$ 26,427,133	$ 74,183

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of $3,972,705 will be recognized as a reduction of the net pension liability in the year ending June 30, 2024.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2021 (the beginning of the measurement period ended June 30, 2022) is 5.7 years.

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

Year ended June 30,	
2024	$ 4,429,551
2025	3,971,277
2026	3,532,416
2027	8,901,463
2028	1,545,538
Total	$ 22,380,245

Additional Information

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

Note 11 - Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims' liability and activity for the past two years were as follows:

Claims liability, July 1, 2021	$ 1,920,089
Claims and changes in estimates	(821,155)
Claims paid	(104,319)
Claims liability, June 30, 2022	994,615
Claims and changes in estimates	(214,424)
Claims paid	(26,225)
Claims liability, June 30, 2023	$ 753,966

Note 12 – Restatement

As of July 1, 2022 the District created a new business-type fund, the Emergency Medical Services (EMS) Enterprise Fund. This new fund was created to accurately report revenue associated with ambulance transfers and other associated emergency medical services and the related costs to provide these services. With the creation of this fund certain operations related to EMS were moved from the General Fund into the new EMS Enterprise Fund. The balances transferred as of July 1, 2022 comprised the following:

Capital Assets, net of accumulated depreciation	$ 503,431
Deferred outflows of Resources, pension related amounts	765,718
Deferred outflows of Resources, OPEB related amounts	31,737
Compensated Absences	(132,931)
Net OPEB liability	(43,812)
Net pension liability	(947,606)
Deferred Inflows of Resources, OPEB related amounts	(22,480)
Deferred Inflows of Resources, pension related amounts	(785,879)
	$ (631,822)

In addition, the District implemented GASB Statement 96, *Subscription-Based Information Technology Arrangements* which required the restatement of beginning net position related to IT subscription assets and IT subscription liabilities.

The impact to beginning net position for the year ended June 30, 2023 was as follows:

	Net Postion, Beginning of Year, as originally reported	Change to the Financial Reporting Entity	Implementation of New Standard	Net Postion, Beginning of Year, as restated
Government-Wide				
Governmental Activities	$ 8,665,113	$ 631,822	$ 12,937	$ 9,309,872
Business-Type Activities	-	(631,822)	-	(631,822)
Total Primary Government	$ 8,665,113	$ -	$ 12,937	$ 8,678,050
Proprietary Funds				
Major Fund: EMS Enterprise Fund	$ -	$ (631,822)	$ -	$ (631,822)

Note 13- Tax Abatement

The District's tax revenues were reduced by $767,121 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

Note 14 – Commitments

On June 23, 2020, the District entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 System. Under the terms of the agreement, the District has committed to paying for an allocated portion of Washoe County's debt obligation to upgrade the existing radio communication system to address new technology requirement and aging/availability issues, radio coverage, and mutual aid interconnection. The District paid Washoe County $69,127 during the fiscal year ending June 30, 2023. The District's remaining payments to Washoe County for their portion of the debt is $623,530 in principal, $128,263 in interest and $44,046 in reserve with average annual payments of $66,320 over the remaining term of 12 years.

On May 22, 2023, the District entered into a Memorandum of Understanding (MOU) with Apple Inc for the design and pre-construction of a fire station. Under the terms of the MOU, the District is required to build a new fire station. The District and Apple Inc will mutually agree upon design professionals and associated costs. Apple Inc will provide reimbursement to the District for costs to design and build the fire station except for the portion related to an expanded scope to include three additional bedrooms and one additional apparatus bay. The MOU provides for a limit of $192,000 for project design and pre-construction and $20,000 for other fees for reimbursement. Amounts in excess of these costs will not be reimbursed.

Required Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund
(Budgetary Basis)
Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes				
Ad valorem, general	$ 23,587,287	$ 23,587,287	$ 24,160,605	$ 573,318
Ad valorem, AB 104	306,231	306,231	334,759	28,528
Licenses and permits				
Gaming, AB 104	75,000	75,000	115,687	40,687
Other	180,000	180,000	204,953	24,953
Intergovernmental				
Federal grants	523,923	523,923	430,941	(92,982)
State grants	804,695	804,695	9,029	(795,666)
Consolidated taxes	12,117,468	12,117,468	11,109,844	(1,007,624)
Real property transfer tax, AB 104	90,000	90,000	89,877	(123)
Supplemental city/county relief tax, AB 104	1,765,390	1,765,390	1,862,468	97,078
Interlocal cooperative agreement fire suppression	530,000	530,000	593,268	63,268
Charges for services				
Services to other agencies	2,063,966	2,063,966	2,472,741	408,775
Other	30,000	30,000	244,718	214,718
Miscellaneous				
Donations	-	12,500	12,595	95
Investment earnings	200,000	200,000	187,290	(12,710)
Net increase (decrease) in the fair value of investments	-	-	93,592	93,592
Reimbursements	620,850	620,850	870,488	249,638
Other	-	-	18,088	18,088
Total revenues	42,894,810	42,907,310	42,810,943	(96,367)
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	21,479,652	21,092,289	19,876,786	1,215,503
Employee benefits	13,767,268	13,351,832	12,143,284	1,208,548
Services and supplies	6,689,240	6,711,540	5,817,110	894,430
Capital outlay	474,389	474,389	251,017	223,372
Total current	42,410,549	41,630,050	38,088,197	3,541,853
Debt Service				
Principal	-	-	35,956	(35,956)
Interest	-	-	758	(758)
Total debt service	-	-	36,714	(36,714)
Total expenditures	42,410,549	41,630,050	38,124,911	3,505,139

(Continued)

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Excess (Deficiency) of Revenues over Expenditures	$ 484,261	$ 1,277,260	$ 4,686,032	$ 3,408,772
Other Financing Sources (Uses)				
Sale of capital assets	-	-	5,309	5,309
Transfers in				
Emergency Fund	-	-	1,263,000	1,263,000
Transfers out				
Capital Projects Fund	(2,250,000)	(2,250,000)	(2,250,000)	-
Emergency Fund	-	-	-	-
Debt Service Fund	(370,119)	(370,119)	(370,119)	
Workers' Compensation	-	-	-	-
Sick Annual Comp Benefits	(250,000)	(250,000)	(250,000)	-
Emergency Medical Services	(733,000)	(1,833,000)	(1,833,000)	
Contingency	(400,000)	(92,999)	-	92,999
Total other financing sources (uses)	(4,003,119)	(4,796,118)	(3,434,810)	1,361,308
Net Change in Fund Balances	(3,518,858)	(3,518,858)	1,251,222	4,770,080
Fund Balances, Beginning of Year	9,085,427	9,085,427	11,040,797	1,955,370
Fund Balances, End of Year	$ 5,566,569	$ 5,566,569	$ 12,292,019	$ 6,725,450

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund - Emergency Fund

Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental:				
Federal grants	$ -	$ -	$ 109,713	$ 109,713
Miscellaneous				
Reimbursements	1,881,500	1,976,000	2,241,114	265,114
Total revenues	1,881,500	1,976,000	2,350,827	265,114
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	1,600,000	1,645,500	1,619,674	25,826
Employee benefits	135,000	135,000	197,421	(62,421)
Services and supplies	345,202	394,202	395,766	(1,564)
Total expenditures	2,080,202	2,174,702	2,212,861	(38,159)
Excess (Deficiency) of Revenues over Expenditures	(198,702)	(198,702)	137,966	336,668
Other Financing Sources (Uses)				
Transfers out				
General Fund	-	-	(1,263,000)	(1,263,000)
Net Change in Fund Balances	(198,702)	(198,702)	(1,125,034)	(926,332)
Fund Balances, Beginning of the Year	1,213,376	1,213,376	2,302,697	1,089,321
Fund Balances, End of Year	$ 1,014,674	$ 1,014,674	$ 1,177,663	$ 162,989

See Notes to Required Supplementary Information

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis)

Year Ended June 30, 2023

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	$ 24,495,364	$ -	$ -	$ 24,495,364
Licenses and permits	320,640	-	-	320,640
Intergovernmental	14,095,427	-	-	14,095,427
Charges for services	2,717,459	-	-	2,717,459
Miscellaneous	1,182,053	12,448	-	1,194,501
Total revenues	42,810,943	12,448	-	42,823,391
Expenditures				
Current				
Public safety	38,088,197	289,160	-	38,377,357
Debt Service				
Principal	35,956	-	-	35,956
Interest	758	-	-	758
Total expenditures	38,124,911	289,160	-	38,414,071
Excess (Deficiency) of Revenues over Expenditures	4,686,032	(276,712)	-	4,409,320
Other Financing Sources (Uses)				
Sale of capital assets	5,309	-	-	5,309
Transfers in	1,263,000	250,000	(250,000)	1,263,000
Transfers out	(4,703,119)	-	250,000	(4,453,119)
Total other financing sources (uses)	(3,434,810)	250,000	-	(3,184,810)
Net Change in Fund Balances	1,251,222	(26,712)	-	1,224,510
Fund Balances, Beginning of Year	11,040,797	924,973	-	11,965,770
Fund Balances, End of Year	$ 12,292,019	$ 898,261	$ -	$ 13,190,280

See Notes to Required Supplementary Information

Truckee Meadows Fire Protection District

Schedule of Changes in Net Other Postemployment Benefit Liability and Related Ratios

Last Ten Fiscal Years*

	2022	2021	2020
Total OPEB liability			
Service cost	$ 619,298	$ 604,193	$ 538,625
Interest on the total OPEB liability	822,087	802,893	671,333
Changes of benefit terms	756,058	-	-
Differences between actual and expected experience with regard to economic or demographic factors	600,538	(914,105)	817,675
Changes of assumptions	(547,072)	-	861,777
Benefit payments	(163,648)	(184,624)	(176,377)
Net change in total OPEB liability	2,087,261	308,357	2,713,033
Total OPEB liability-beginning	13,758,538	13,450,181	10,737,148
Total OPEB liability-ending (a)	$ 15,845,799	$ 13,758,538	$ 13,450,181
Plan fiduciary net position			
Benefit payments	$ (163,648)	$ (184,624)	$ (176,377)
Contributions from employer	850,000	750,000	651,000
Net investment income	(965,903)	1,983,264	418,050
Administrative expense	(22,396)	(35,106)	(39,115)
Net change in plan fiduciary net position	(301,947)	2,513,534	853,558
Plan fiduciary net position-beginning	9,552,591	7,039,057	6,185,499
Plan fiduciary net position-ending (b)	$ 9,250,644	$9,552,591	$ 7,039,057
District's net OPEB liability-ending (a) - (b)	$ 6,595,155	$4,205,947	$ 6,411,124
Plan fiduciary net position as a percentage of the total OPEB liability	58.4%	69.4%	52.3%
Covered-employee payroll	$ 22,776,688	$19,759,972	$ 16,408,769
District's net OPEB liability as a percentage of covered-employee payroll	29.0%	21.3%	39.1%

(Continued)

	2019	2018	2017
Total OPEB liability			
Service cost	$ 520,411	$ 417,213	$ 405,061
Interest on the total OPEB liability	613,936	501,045	455,572
Changes of benefit terms	-	-	-
Differences between actual and expected experience with regard to economic or demographic factors	-	(27,487)	-
Changes of assumptions	-	2,295,853	-
Benefit payments	(214,991)	(215,174)	(230,891)
Net change in total OPEB liability	919,356	2,971,450	629,742
Total OPEB liability-beginning	9,817,792	6,846,342	6,216,600
Total OPEB liability-ending (a)	$ 10,737,148	$ 9,817,792	$ 6,846,342
Plan fiduciary net position			
Benefit payments	$ (214,991)	$ (215,174)	$ (230,891)
Contributions from employer	463,000	-	-
Net investment income	450,939	435,094	591,731
Administrative expense	(34,450)	(15,693)	(16,744)
Net change in plan fiduciary net position	664,498	204,227	344,096
Plan fiduciary net position-beginning	5,521,001	5,316,774	4,972,678
Plan fiduciary net position-ending (b)	$ 6,185,499	$ 5,521,001	$ 5,316,774
District's net OPEB liability-ending (a) - (b)	$ 4,551,649	$ 4,296,791	$ 1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	57.6%	56.2%	77.7%
Covered-employee payroll	$ 16,004,299	$ 15,660,842	$ 13,199,783
District's net OPEB liability as a percentage of covered-employee payroll	28.4%	27.4%	11.6%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Other Postemployment Benefits
Last Ten Fiscal Years*

	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution (deficiency) excess	Covered-employee payroll	Contributions as a percentage of covered payroll
2023	$ 1,987,902	$ 1,300,000	$ (687,902)	$ 23,665,044	5.49%
2022	1,219,612	850,000	$ (369,612)	22,776,688	3.73%
2021	1,441,454	750,000	$ (691,454)	19,759,972	3.80%
2020	1,113,849	651,000	$ (462,849)	16,408,769	3.97%
2019	1,037,001	463,000	$ (574,001)	16,004,299	2.89%
2018	650,895	-	$ (650,895)	15,660,842	0.00%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Share of Net Pension Liability
Public Employee's Retirement System of Nevada (PERS)
Last Ten Plan Years*

	District's portion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2022	0.31037%	$ 56,037,045	$ 16,497,784	339.66%	75.12%
2021	0.28293%	$ 25,801,019	$ 14,612,697	176.57%	86.51%
2020	0.25331%	$ 35,281,344	$ 12,985,484	271.70%	77.04%
2019	0.24089%	$ 32,847,974	$ 11,759,724	279.33%	76.46%
2018	0.23531%	$ 32,090,988	$ 11,003,348	291.65%	75.24%
2017	0.21270%	$ 28,288,166	$ 9,712,107	291.27%	74.42%
2016	0.21696%	$ 29,197,203	$ 9,271,513	314.91%	72.23%
2015	0.22129%	$ 25,358,762	$ 8,435,593	300.62%	75.13%
2014	0.20583%	$ 21,451,071	$ 7,783,987	275.58%	76.31%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Public Employee's Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered payroll	Contributions as a percentage of covered payroll
2023	$ 3,972,705	$ 3,972,705	$ -	$ 19,320,634	20.56%
2022	3,414,171	3,414,171	-	16,497,784	20.69%
2021	2,961,304	2,961,304	-	14,612,697	20.27%
2020	2,639,769	2,639,769	-	12,985,484	20.33%
2019	2,293,573	2,293,573	-	11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%
2015	1,707,868	1,707,868	-	8,435,593	20.25%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 1 - Budgets and Budgetary Accounting

Truckee Meadows Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

1. On or before April 15, the Board of Fire Commissioners files a tentative budget with the Nevada Department of Taxation for all funds.
2. Public hearings on the tentative budget are held on the third Monday in May in conjunction with Washoe County's budget hearing.
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 members of the Board. The final budget must then be forwarded to the Department of Taxation for compliance with State laws and regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.
4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
5. Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported special revenue fund.

Pursuant to Nevada Revised Statute 354.598005 the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Fire Commissioners, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year. In accordance with state statute, actual expenditures generally may not exceed budgetary appropriations of the public safety function of the General Fund, Special Revenue Funds, and Capital Projects Fund. Also, actual operating and non-operating expenses of the Internal Service Fund generally may not exceed budgeted amounts.

Note 2 - Internally Reported (Budgetary Basis) Funds

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the District, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies that two of these internally reported funds of the District do not meet the definition of special revenue funds and do not qualify to be separately presented for external reporting purposes.

These internally reported special revenue funds of the District (Sick Annual Comp Benefits Fund and Stabilization Fund) are combined with the General Fund for external reporting purposes.

Note 3 - Schedule of District's Contributions, OPEB

Actuarially determined contributions rates were calculated with an actuarial valuation date of July 1, 2022, projected forward to a measurement date of June 30, 2022.

Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry Age Normal Level Percent of Pay Cost Method
Amortization method	Level dollar amount over 20 years on a closed basis from June 30, 2011
Inflation	2.35%
Salary increases	
0-4 years of service	12% for two years, 9.30% after two years
5 + years of service	4.5% for two years, 2.35% after two years
Discount rate	5.75%
Long Term Expected Rate of Return	5.75%
Healthcare cost trend rates	
Retirees	Range between 3.7% to 6.5% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
TMFPD Retirees	50% retiree and 100% dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 6.0 percent as of the measurement date of June 30, 2018 to 5.75 percent as of the measurement date of June 30, 2020 and a change in the long-term inflation assumption from 2.5 percent as of the measurement date of June 30, 2020 to 2.35 percent as of the measurement date of June 30, 2022. Other changes include a change in assumption in salary increases from 8.00 for two years declining to 7.5 percent for the remaining years percent for 0-4 years of service as of the measurement date of June 30, 2020 to 12.0 percent for two years declining to 9.3 percent for the remaining years and from 3.0 percent for two years declining to 2.5 percent for the remaining years for 5 plus years of service to 4.0 percent for two years declining to 2.35 percent for the remaining years.— The investment rate of return of 5.75%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's

Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the following table) and includes a 2.4% long-term inflation assumption.

Note 4 - Schedule of District's Share of Net Pension Liability

The following table presents significant changes in assumptions:

	2021 - 2022	2017 - 2020	2014 - 2016
Inflation rate	2.50%	2.75%	3.50%
Payroll growth	3.50%	5.00%	5.00%
Investment rate of return/Discount Rate	7.25%	7.50%	8.00%
Productivity pay increases	0.50%	0.50%	0.75%
Projected salary increases			
Regular*	4.20% to 9.10%	4.25% to 9.15%	4.60% to 9.75%
Police/Fire*	4.60% to 14.5%	4.55% to 13.9%	5.25% to 14.5%
Consumer price index	2.50%	2.75%	3.50%
Morality rates			
Healthy**	Pub-2010 General and Safety Healthy Retiree and Employee	Headcount-Weighted RP-2014 Healthy	RP-2000 Combined Healthy Mortality Table
Disabled	Pub-2010 Non-Safety and Safety Disabled Retiree Amount-Weighted	Headcount-Weighted RP-2014 Disabled	RP-2000 Disabled Retiree Mortality Table
Current beneficiaries**	Pub-2010 Contingent Survivor and General Employee	Headcount-Weighted RP-2014 Healthy	N/A
Pre-Retirement**	Pub-2010 General and Safety Employee	Headcount-Weighted RP-2014 Employee	N/A
Future mortality improvement	Generational Projection Scale MP-2020	6 years	N/A

Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Balance Sheet (Budgetary Basis) to the General Fund Balance Sheet (GAAP Basis) - Governmental Funds

June 30, 2023

	General Fund (Budgetary Basis)	Internally Reported Funds	General Fund (GAAP Basis)
Assets			
Cash and investments	$ 11,218,358	$ 896,874	$ 12,115,232
Accounts receivable, net of allowance for doubtful accounts	1,484,971	-	1,484,971
Taxes receivable	125,835	-	125,835
Due from other governments	2,679,697	-	2,679,697
Interest receivable	27,841	1,387	29,228
Prepaid	4,730	-	4,730
Total assets	$ 15,541,432	$ 898,261	$ 16,439,693
Liabilities			
Accounts payable and accrued liabilities	2,478,051	$ -	$ 2,478,051
Due to other governments	20,988	-	20,988
Unearned revenue	15,000	-	15,000
Total liabilities	2,514,039	-	2,514,039
Deferred Inflows of Resources			
Unavailable revenue			
Property taxes	93,957	-	93,957
Intergovernmental	152,405	-	152,405
Charges for services	426,846	-	426,846
Reimbursements	62,166	-	62,166
Total deferred inflows of resources	735,374	-	735,374
Fund Balances			
Nonspendable	4,730	-	4,730
Assigned:			
For budget shortfall	3,492,074	-	3,492,074
For equipment purchase	275,844	-	275,844
For professional services	34,442		34,442
For compensated absences buyout	-	264,824	264,824
Unassigned	8,484,929	633,437	9,118,366
Total fund balances	12,292,019	898,261	13,190,280
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 15,541,432	$ 898,261	$ 16,439,693

Truckee Meadows Fire Protection District

Combining Balance Sheet - Internally Reported (Budgetary Basis) Funds
Reported as Part of the General Fund for External Reporting Purposes
(GAAP Basis) - Governmental Funds
June 30, 2023

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Assets			
Cash and investments	$ 264,824	$ 632,050	$ 896,874
Interest receivable	-	1,387	1,387
Total assets	$ 264,824	$ 633,437	$ 898,261
Fund Balances			
Assigned for compensated absences buyout	$ 264,824	$ -	$ 264,824
Unassigned	-	633,437	633,437
Total fund balances	264,824	633,437	898,261
Total Liabilities and Fund Balances	$ 264,824	$ 633,437	$ 898,261

Truckee Meadows Fire Protection District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Internally Reported
(Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes
Year Ended June 30, 2023

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Revenues			
Miscellaneous	$ -	$ 12,448	$ 12,448
Expenditures			
Current			
Public safety	289,002	158	289,160
Excess (Deficiency) of Revenues over Expenditures	(289,002)	12,290	(276,712)
Other Financing Sources (Uses)			
Transfers in	250,000	-	250,000
Net Change in Fund Balances	(39,002)	12,290	(26,712)
Fund Balances, Beginning of Year	303,826	621,147	924,973
Fund Balances, End of Year	$ 264,824	$ 633,437	$ 898,261

Truckee Meadows Fire Protection District

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

Sick Annual Comp Benefits Fund

Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Public safety function				
Salaries and wages	$ 500,000	$ 500,000	$ 289,002	$ 210,998
Other Financing Sources (Uses)				
Transfers in				
General Fund	250,000	250,000	250,000	-
Net Change in Fund Balance	(250,000)	(250,000)	(39,002)	210,998
Fund Balance, Beginning of Year	253,477	253,477	303,826	50,349
Fund Balance, End of Year	$ 3,477	$ 3,477	$ 264,824	$ 261,347

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Stabilization Fund

Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 5,000	$ 5,000	$ 9,007	$ 4,007
Net increase (decrease) in the fair value of investments	-	-	3,441	3,441
Total revenues	5,000	5,000	12,448	7,448
Expenditures				
Current:				
Public safety function				
Services and supplies	550,000	550,000	158	549,842
Excess (Deficiency) of Revenues over Expenditures	(545,000)	(545,000)	12,290	557,290
Fund Balance, Beginning of Year	642,067	642,067	621,147	(20,920)
Fund Balance, End of Year	$ 97,067	$ 97,067	$ 633,437	$ 536,370

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Fund
Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 10,000	$ 10,000	$ 30,440	$ 20,440
Net decrease in the fair value of investments	-	-	(4,317)	(4,317)
Reimbursements	1,027,123	1,027,123	913,522	(113,601)
Total revenues	1,037,123	1,037,123	939,645	(97,478)
Expenditures				
Current:				
Public safety function				
Salaries and wages	-	-	3,574	(3,574)
Employee benefits	-	-	772	(772)
Services and supplies	584,653	640,024	631,331	8,693
Capital outlay	3,525,262	3,533,391	2,859,617	673,774
Total public safety	4,109,915	4,173,415	3,495,294	678,121
Total expenditures	4,109,915	4,173,415	3,495,294	678,121
Excess (Deficiency) of Revenues over Expenditures	(3,072,792)	(3,136,292)	(2,555,649)	580,643
Other Financing Sources (Uses)				
Sale of capital assets	-	-	31,053	31,053
Transfers in				
General Fund	2,250,000	2,250,000	2,250,000	-
Transfers out				
Debt Service Fund	(1,233,941)	(1,233,941)	(1,233,941)	-
Total other financing sources (uses)	1,016,059	1,016,059	1,047,112	31,053
Net Change in Fund Balance	(2,056,733)	(2,120,233)	(1,508,537)	611,696
Fund Balance, Beginning of Year	2,098,136	2,161,636	2,730,068	568,432
Fund Balance, End of Year	$ 41,403	$ 41,403	$ 1,221,531	$ 1,180,128

Truckee Meadows Fire Protection District

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

Debt Service Fund

Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current:				
Debt Service:				
Principal	$ 742,000	$ 742,000	$ 742,000	$ -
Interest	262,060	262,060	262,060	-
Total expenditures	1,004,060	1,004,060	1,004,060	-
Other Financing Sources (Uses)				
Transfers in				
General Fund	370,119	370,119	370,119	-
Capital Projects Fund	1,233,941	1,233,941	1,233,941	-
Total other financing sources (uses)	1,604,060	1,604,060	1,604,060	-
Net Change in Fund Balance	600,000	600,000	600,000	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ 600,000	$ 600,000	$ 600,000	$ -

Truckee Meadows Fire Protection District

Schedule of Revenue, Expenses, and Changes in Net Position - Budget and Actual
Emergency Medical Services Fund
Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Operating Revenues				
Charges for services	$ 2,700,000	$ 2,700,000	$ 2,941,810	$ 241,810
Operating Expenses				
Salaries and wages	1,758,540	2,541,340	2,257,468	283,872
Employee benefits	707,283	974,083	454,910	519,173
Services and supplies	465,100	541,577	540,598	979
Depreciation/amortization	72,885	72,885	89,604	(16,719)
Total operating expenses	3,003,808	4,129,885	3,342,580	787,305
Operating income (Loss)	(303,808)	(1,429,885)	(400,770)	1,029,115
Nonoperating Revenues (Expenses)				
State grant	-	26,077	26,076	(1)
Investment earnings	-	-	11,185	11,185
Net increase (decrease) in the fair value of investments	-	-	22,535	22,535
Gain (loss) on asset disposition	-	-	(15,129)	(15,129)
Total nonoperating revenues (expenses)	-	26,077	44,667	18,590
Income (loss) before capital contributions, and transfers	(303,808)	(1,403,808)	(356,103)	1,047,705
Capital Contributions	-	-	664,579	664,579
Other Financing Sources (Uses)				
Transfers in	733,000	1,833,000	1,833,000	-
Change in Net Position	$ 429,192	$ 429,192	2,141,476	$ 1,712,284
Net Position, Beginning of Year, as orginally reported			-	
Prior Period Adjustment			(631,822)	
Net Position, Beginning of Year, as restated			(631,822)	
Net Position, End of Year			$ 1,509,654	

Truckee Meadows Fire Protection District

Schedule of Cash Flows - Budget and Actual - Emercency Medical Services Fund

Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Operating Activities				
Cash received from customers	$ 600,000	$ 600,000	$ 963,022	$ 363,022
Cash received from others	2,100,000	2,100,000	1,720,102	(379,898)
Cash payments for services and supplies	(465,100)	(541,577)	(475,418)	66,159
Cash payments for salaries and benefits	(2,465,823)	(3,515,423)	(2,889,618)	625,805
Total Cash Provided by (Used for) Operating Activities	(230,923)	(1,357,000)	(681,912)	675,088
Noncapital Financing Activities				
State grants	26,077	26,077	26,076	(1)
Transfers in	733,000	1,833,000	1,833,000	-
Total Cash Provided (used) by Noncapital Financing activities	759,077	1,859,077	1,859,076	(1)
Capital and related financing activities				
Proceeds from asset disposition	-	-	7,695	7,695
Investing Activities				
Investment earnings	-	-	32,648	32,648
Net Change in Cash and Cash Equivalents	528,154	502,077	1,217,507	715,430
Cash and Cash Equivalents, Beginning of Year	-	-	-	-
Cash and Cash Equivalents, End of Year	$ 528,154	$ 502,077	$ 1,217,507	$ 715,430
Reconciliation of operating income (loss) to net cash from (used for) operating activities				
Operating income (loss)			$ (400,770)	
Adjustments				
Depreciation expense			89,604	
Net pension expense			(508,003)	
Net other postemployement benefits expense			21,247	
Change in assets and liabilities				
Accounts receivable			(258,687)	
Accounts payable			65,180	
Accrued salaries and benefits			258,182	
Compensated absences			51,335	
Total adjustments			(281,142)	
Net Cash Provided by (Used for) Operating Activities			$ (681,912)	
Noncash investing, capital and financing activities				
Capital Contribution			$ 664,579	

Truckee Meadows Fire Protection District

Schedule of Revenue, Expenses, and Changes in Net Position - Budget and Actual

Workers' Compensation Fund

Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Operating Expenses				
Services and supplies				
Changes in estimated claims	$ 250,000	$ 250,000	$ (214,425)	$ 464,425
Miscellaneous	7,500	7,500	583	6,917
Total operating expenses	257,500	257,500	(213,842)	471,342
Nonoperating Revenues (Expenses)				
Investment earnings	-	-	33,281	33,281
Net increase (decrease) in the fair value of investments	-	-	12,674	12,674
Total nonoperating revenues (expenses)	-	-	45,955	45,955
Change in Net Position	$ (257,500)	$ (257,500)	259,797	$ 517,297
Net Position, Beginning of Year			1,303,491	
Net Position, End of Year			$ 1,563,288	

Truckee Meadows Fire Protection District

Schedule of Cash Flows - Budget and Actual - Worker's Compensation Fund

Year Ended June 30, 2023

	2023 Budgeted Amounts		2023	
	Original	Final	Actual	Variance with Final Budget
Operating Activities				
Cash payments for services and supplies	$ (257,500)	$ (257,500)	$ (36,272)	$ 221,228
Investing Activities				
Investment earnings	-	-	43,700	43,700
Net Change in Cash and Cash Equivalents	(257,500)	(257,500)	7,428	264,928
Cash and Cash Equivalents, Beginning of Year	2,229,670	2,229,670	2,317,699	88,029
Cash and Cash Equivalents, End of Year	$ 1,972,170	$ 1,972,170	$ 2,325,127	$ 352,957
Reconciliation of operating income (loss) to net cash from (used for) operating activities				
Operating income (loss)			$ 213,842	
Adjustments to reconcile operating loss to net cash used for operating activities				
Change in				
Due to other governments			(9,465)	
Pending claims			(240,649)	
Total adjustments			(250,114)	
Net Cash Provided (Used for) Operating Activities			$ (36,272)	

Compliance Section

Truckee Meadows Fire Protection District

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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 Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 17, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Responses as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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



Reno, Nevada
November 17, 2023

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CPAs & BUSINESS ADVISORS

Auditor's Comments

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

In connection with our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statues cited below other than the violation reported in Note 2 to the financial statements. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes, insofar as they related to accounting matters.

Current Year Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 of the financial statements.

Progress on Prior Year Statute Compliance

There were no violations disclosed for the year ended June 30, 2022.

Prior Year Recommendations

Finding 2022-001 reported for the year ended June 30, 2022 was resolved during the year ended June 30, 2023.

Current Year Recommendations
The current year recommendations are reported in the Schedule of Findings and Responses.

Eide Bailly LLP

Reno, Nevada
November 17, 2023

2023-001: Accrued Liabilities
Material Weakness

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Appropriate review and reconciliation of year-end adjustments for accrued liabilities is a key component of an effective system of internal control over financial reporting.

Condition: The amounts reported for accrued salaries were not adjusted to reconciled amounts. In addition, the other-postemployment benefit (OPEB) liability related amounts were allocated between the Governmental Activities and Business-Type Activities based on the number of employees in each opinion unit. Amounts were allocated to the Business-Type Activities based on two employees, rather than three.

Cause: The District did not have adequate internal controls to ensure accrued salaries and OPEB related amounts were accurately reported.

Effect: Prior to the adjustment, accrued salaries and expenses were understated by $54,296 in the Emergency Fund. In addition, the accrued salaries and expenses were overstated by $17,055 for the Emergency Medical Services Fund (Business-Type Activities). The net effect of the OPEB allocation was an overstatement of $27,901 in ending net position for the Emergency Medical Services Fund (Business-Type Activities).

Recommendation: We recommend the District enhance internal controls to ensure accrued salaries and OPEB related amounts are accurately reported.

Views of Responsible Officials: The District identified the above differences during the year end closing process. However, the District believed the items noted to be de minimis to the District's financial statements and did not initially make any adjustments. The amounts are estimates and the District believes the estimated amounts of year-end accruals for salaries and benefits were reasonable before any adjustments. The District made the adjustment requested by our auditors to the Emergency Fund. Although the amounts are deemed material by our auditors, the District believes that they are de minimis and are not significant enough to impact the decisions of those relying on the financial statements, such as creditors or regulators. The District will consider a lower threshold in the future for identified differences to comply with the auditors' lower threshold.

EXHIBIT 8b

Truckee Meadows
Fire Protection District

Washoe County, Nevada



Audited Financial Report

JUNE 30, 2022

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EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. 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 District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District'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 District'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 5-11, budgetary comparison information and reconciliation on pages 45-48, schedule of changes in net other postemployment benefit liability and related ratios on pages 49-50, schedule of District's contributions – other postemployment benefits on page 51, schedule of District's share of net pension liability - PERS on page 52, schedule of District's contributions – PERS on page 53, and the notes to the required supplementary information on pages 54-55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting

Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, schedule of changes in net other postemployment benefit liability and related ratios, schedule of District's contributions – other postemployment benefits, schedule of District's share of net pension liability - PERS, schedule of District's contributions – PERS, and the notes 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.

The budgetary comparison information and reconciliation 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 budgetary comparison information and reconciliation is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, including budgetary comparisons and reconciliations 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 fund statements and schedules, including budgetary comparisons and reconciliations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is

an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Eide Bailly LLP

Reno, Nevada
November 23, 2022

As management of the Truckee Meadows Fire Protection District's (the District) finances, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $8,665,113 which includes $27,156,726 net investment in capital assets, $3,017,651 restricted for wildland fire emergencies, $1,303,491 restricted for claims, and ($22,812,755) which is the unrestricted net position. Governmental activities include all funds of the District.

- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $16,998,535 a decrease of $359,564 or 2.1% in comparison with the prior year. This decrease was primarily caused by planned one-time capital expenditures. The expenditures are included in the governmental funds however, the related capital assets are not current economic resources therefore the value of the asset is not included in the governmental funds. Approximately 47,7% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Total assets of the District at June 30, 2022 were $63,778,500 with capital assets, including right-to-use leased assets, net of accumulated depreciation and amortization, accounting for $38,604,688 of that total. Total deferred outflows of resources of the District at June 30, 2022 were $23,895,414 all of which is related to post employment costs including health benefits and pension. Of the total liabilities of $55,453,052, approximately 92.5% or $51,312,626 represent liabilities related to noncurrent liabilities of the District. This is a decrease of $4,401,429 in total liabilities in comparison with the prior year and was primarily caused by the decrease in net pension liability of $9,480,325, net other postemployment benefits liability of $2,205,177, net claims and judgements liability of $925,474 offset by increases in bonds payable of $6,672,667 and compensated absences of $1,362,170. The decreases in net pension liability and net other postemployment benefits liability are due to changes in actuary assumptions and valuations, the decrease in claims and judgements liability is due to changes in estimates, the increase in bonds payable is due to additional debt issuances during the year, and the increase in compensated absences is due to increase in total staff and changes in sick time payouts upon retirement. The District grew from 164 employees as of June 30, 2021 to 192 employees as of June 30, 2022, a 17.1% increase. Total deferred inflows of resources of the District at June 30, 2022 were $23,555,749 all of which is related to post employment costs including health benefits and pension. This is an increase of $21,241,462 when compared to prior year. This increase in net pension liability and net other postemployment benefits liability are due to changes in actuary assumptions and valuations.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave). Total revenues for the year ended June 30, 2022 were $43,506,820 consisting primarily of taxes and intergovernmental revenues, while total expenses were $43,045,722. This resulted in an increase in net position of $461,098 or 5.6% from prior year. The increase was primarily caused by the change in estimates for claims and judgements offset by net increases in other postemployment benefits and pension costs which are based on actuarial assumptions. The District's net position remains strong.

Both of the government-wide financial statements show the public safety function of the District, which is principally supported by taxes and intergovernmental revenues (governmental activities). All governmental activities of the District are included in the public safety function since the District is a single-purpose entity.

The government-wide financial statements can be found on pages 12 and 13 of this report.

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 objectives. 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 fall into the governmental funds category, except for the proprietary fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains four individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Fund and Capital Projects Fund, all of which are considered to be major funds. The Debt Service Fund is the District's only non-major governmental fund. The District adopts an annual appropriated budget for each of its funds. A budgetary comparison statement or schedule has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements and the reconciliations to the government-wide financial statements can be found on pages 14 through 17 of this report.

Proprietary funds. The District maintains one type of proprietary fund, which is an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's functions. The District's internal service fund is used to account for its workers' compensation liability. Because these services benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The internal service fund is reported in the proprietary fund financial statements and can be found on pages 18 through 20 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 through 44 of this report.

Other information. The District maintains a stabilization fund and a sick annual comp benefits fund for internal purposes. These funds do not meet the definition of special revenue funds under Governmental Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* which was implemented in 2011 by the District. The activity for these funds is included in the General Fund in the basic financial statements; however, since the District prepares a budget for these funds, a reconciliation of budgetary basis financial statements to GAAP basis financial statements is presented immediately following the notes to the financial statements. These reconciliations can be found on pages 48 and 56 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

- As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2022, the District's total net position was $8,665,113, which is a $461,098 increase from the prior year. The primary reasons for the increase are a decrease in claims and judgement liabilities offset by net increases in other postemployment benefits and pension costs which are based on actuarial assumptions.

Truckee Meadows Fire Protection District's Net Position

	Governmental Activities	
	2022	2021
Current and other assets	$ 25,173,812	$ 25,763,908
Capital assets	38,604,688	32,448,492
Total assets	63,778,500	58,212,400
Deferred outflows of resources	23,895,414	12,160,383
Other liabilities	4,140,426	3,979,766
Long-term liabilities	51,312,626	55,874,715
Total liabilities	55,453,052	59,854,481
Deferred inflows of resources	23,555,749	2,314,287
Net position:		
Net investment in capital assets	27,156,726	27,386,298
Restricted	4,321,142	2,343,164
Unrestricted	(22,812,755)	(21,525,447)
Total net position	$ 8,665,113	$ 8,204,015

The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $8,665,113. Net position includes the District's net investment in capital assets (e.g., land, buildings, machinery, and equipment). The net investment in

capital assets as of June 30, 2022 was $27,156,726. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the District's net position $4,321,142 represents resources that are subject to external restrictions on how they may be used, such as the workers' compensation claims and emergencies. The remaining balance of unrestricted net position was ($22,812,755).

At the end of the current fiscal year, the District is able to report positive balances in two of the three categories of net position. The negative unrestricted net position was caused by the accounting standard requiring the reporting of the Net Pension Liability on the balance sheet.

Truckee Meadows Fire Protection District's Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for services	$ 2,987,212	$ 1,487,666
Capital grants and contributions	504,064	530,990
Operating grants and contributions	1,108,080	868,825
General revenues:		
Property taxes	22,958,408	21,142,353
Consolidated taxes	11,252,162	10,396,577
Other taxes	1,979,773	1,628,553
Unrestricted investment earnings (losses)	(540,232)	66,724
Reimbursements	2,887,514	3,151,900
Other	369,839	414,381
Total revenues	43,506,820	39,687,969
Expenses:		
Public safety	42,641,799	42,662,073
Debt service	403,923	290,777
Total expenses	43,045,722	42,952,850
Increase (Decrease) in net position	461,098	(3,264,881)
Net position, July 1	8,204,015	11,468,896
Net position, June 30	$ 8,665,113	$ 8,204,015

Total Revenues. The District's total revenues increased by $3,818,851, or 9.6%. The increases were primarily related to charges for services, property taxes, and consolidated taxes. The District has agreements with outside agencies to perform fuels management services within the District to mitigate wildland fire fuels, this program has significantly grown during the fiscal year. In addition, the District increased ambulance service within their boundaries. These two programs resulted in an increase of charges for service of $1,499,546 over the prior year. Other increases include an increase in property tax revenues of $1,816,055, mostly due to construction growth within the district, and an increase in consolidated tax revenue of $855,585 mostly due to increased spending on

consumer goods during the year. These increases were offset by a decrease in investment earnings in the amount of $606,956 primarily related to timing of the valuation of investments.

Total Expenses. The District's total expenses increased by $92,872 or by 0.2% which was primarily due to salary and benefit increases, including additional costs related to pension and post-employment benefits, and increases in the number of employees due to the growth of the District.

Net Position. The District's total net position increased by $461,098 during the fiscal year ended June 30, 2022. The District's total net position decreased by $3,264,881 during the fiscal year ended June 30, 2021. The increase was primarily caused by the change in estimates for claims and judgements offset by net increases in other postemployment benefits and pension costs which are based on actuarial assumptions.

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 near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $16,998,535 a decrease of $359,594 or 2.1% in comparison with the prior year. This decrease was primarily caused by planned one-time capital expenditures. The purchases are included in the governmental funds however, the related capital assets are not current economic resources therefore the value of the asset is not included in the governmental funds. Approximately 47.7% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

The General Fund is the primary operating fund of the District. For the fiscal year ended June 30, 2022, the total fund balance for the General Fund was $11,965,770. The total fund balance includes an assigned fund balance of $3,822,684 which consists of $424,184 assigned for encumbrances, $3,094,674 appropriated to the fiscal year 22/23 budget and $303,826 assigned to pay out accrued sick and annual compensation balances. The remaining fund balance consists of, $27,154 in nonspendable fund balance, and $8,115,932 unassigned.

The total fund balance for the General Fund in the amount of $11,965,770 is a decrease of $1,765,724 from the prior year. This decrease is primarily caused by transfers to the capital projects fund and emergency fund for one-time capital purchase and to cover cash needs in the emergency fund.

As a measure of the General Fund's liquidity, it may be useful to compare the June 30, 2022 total fund balance not attributable to the Stabilization Fund or the Sick Annual Comp Benefits Fund of $11,040,797 to fund expenditures. The fund balance represents 27.7% of total General Fund expenditures. This represents approximately 3.3 months' worth of expenditures. The fund balance will give the District's General Fund sufficient cash flow to meet its operational obligations.

The District's Emergency Fund was established according to NRS 474 for the funding for unforeseen emergencies, primarily large wildland fires and other natural disasters. In fiscal year 2022, the District experienced a decline in large wildland fire activities. Total expenditures were $1,768,419, a decrease of $304,901 from the prior year. The Emergency Fund's revenue for fiscal year 2022 was $3,333,851, an increase of $2,602,266 over the prior year. This

increase is primarily related to outstanding receivables as of June 30, 2021 not collected within 60 days and therefore not considered current economic resources and deferred in the prior year. The eventual collection of these outstanding receivables was recorded as fiscal year 2022 revenues.

The Capital Projects Fund activity in fiscal year 2022 included the issuance of bonds in the amount of $7,000,000. Purchases from the Fund, included among other things, the purchase of commercial property for administration, warehousing, and fleet services.

The Debt Service Fund was established in fiscal year 2022, expenditures from the Fund, included principal and interest payments on the three outstanding general obligation bonds.

Proprietary funds. The District's proprietary fund provides information on the workers' compensation program of the District. The net position of the Workers' Compensation Internal Service Fund as of June 30, 2022, was $1,303,491, an increase of $560,165 from prior year. The primary reason for the increase is a change in the estimated liability related to claims and judgements that more accurately represent the liabilities of the District.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's capital assets as of June 30, 2022, amount to $38,604,688 (net of accumulated depreciation and amortization). This net investment in capital assets includes land, construction in progress, buildings and building improvements, leased buildings, and vehicles and equipment. Refer to Note 4 for further detail.

Long-term debt. During the fiscal year, the District issued long-term bonded debt in the amount of $7,000,000 to be used for the acquisition and construction of buildings including commercial property for the District headquarters. This is the third issuance of debt by the District. The District's other long-term bonded debt consists of $2,100,000, issued during fiscal year 2021 for the acquisition and construction of major capital facilities and equipment and $4,415,000 issued during fiscal year 2020, for the purchase and buildup of vehicles and apparatus. Scheduled principal payments of $753,000 were made during the year. Other long-term obligations of the District included leases payable, compensated absences, such as accrued vacation and sick leave, and estimated workers compensation' claims. Refer to Note 5 and Note 6 for further detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District relies primarily on two types of tax revenues. The first of these is ad valorem or property taxes and is directly affected by the assessed property tax values in Washoe County, Nevada. Property tax revenues are projected to increase for 2022-2023. Assessed values increased by 5.74% for the coming fiscal year.

- The second significant tax revenue for the District, the consolidated tax, consists primarily of sales taxes. For the year ended June 30, 2022, taxable sales in Washoe County increased by 11.0% over the previous fiscal year. For the fiscal year ending June 30, 2023, the District budgeted sales tax revenue consistent with projections obtained from the State of Nevada Department of Taxation.

These factors were considered in preparing the District's budget for the 2023 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows, 3663 Barron Way, Reno, Nevada 89511.

Truckee Meadows Fire Protection District

Statement of Net Position

June 30, 2022

	Governmental Activities
Assets	
Cash and investments	$ 17,649,349
Restricted cash and investments	1,237,192
Accounts receivable, net of allowance for doubtful accounts	963,746
Taxes receivable	119,758
Due from other governments, net of allowance for doubtful accounts	5,154,062
Interest receivable	22,551
Deposits	5,600
Prepaids	21,554
Capital assets, not being depreciated	6,746,462
Capital assets being depreciated, net of accumulated depreciation	31,844,279
Right-to-use leased assets, net of accumulated amortization	13,947
Total assets	63,778,500
Deferred Outflows of Resources	
Pension related amounts	20,848,639
Other postemployment benefits related amounts	3,046,775
Total deferred outflows of resources	23,895,414
Liabilities	
Accounts payable and accrued liabilities	3,448,267
Retainage payable	438
Due to other governments	658,931
Accrued interest	32,790
Noncurrent liabilities	
Due within one year	
Bonds payable	742,000
Leases	985
Claims and judgments	75,056
Compensated absences	2,502,882
Due in more than one year	
Bonds payable	11,899,667
Leases	13,065
Claims and judgments	919,559
Compensated absences	5,152,446
Net other postemployment benefits liability	4,205,947
Net pension liability	25,801,019
Total liabilities	55,453,052
Deferred Inflows of Resources	
Other postemployment benefits related amounts	2,158,163
Pension related amounts	21,397,586
Total deferred inflows of resources	23,555,749
Net Position	
Net investment in capital assets	27,156,726
Restricted for	
Emergencies	3,017,651
Claims	1,303,491
Unrestricted	(22,812,755)
Total net position	$ 8,665,113

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Statement of Activities

Year Ended June 30, 2022

Functions/Programs	Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities					
Public safety	$ 42,641,799	$ 2,987,212	$ 504,064	$ 1,108,080	$ (38,042,443)
Debt service	403,923	-	-	-	(403,923)
	$ 43,045,722	$ 2,987,212	$ 504,064	$ 1,108,080	$ (38,446,366)
General Revenues					
Ad valorem taxes					22,958,408
Intergovernmental Revenues					
Consolidated taxes					11,252,162
SCCRT-AB104					1,843,676
Real property transfer tax					136,097
Licenses and permits					301,269
Reimbursements					2,887,514
Unrestricted investment earnings (loss)					(540,232)
Other					68,570
Total general revenues					38,907,464
Change in Net Position					461,098
Net Position, Beginning of Year					8,204,015
Net Position, End of Year					$ 8,665,113

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Balance Sheet - Governmental Funds

June 30, 2022

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Non-Major Debt Service Fund	Total Governmental Funds
Assets					
Cash and investments	$ 12,227,266	$1,430,503	$1,673,881	$ -	$15,331,650
Restricted cash and investments	-	-	1,237,192	-	1,237,192
Accounts receivable, net of allowance for doubtful accounts	963,746	-	-	-	963,746
Taxes receivable	119,758	-	-	-	119,758
Due from other governments, net of allowance for doubtful accounts	3,407,569	1,746,493	-	-	5,154,062
Interest receivable	15,600	2	4,093	-	19,695
Deposits	5,600	-	-	-	5,600
Prepaid	21,554	-	-	-	21,554
Total assets	$ 16,761,093	$3,176,998	$2,915,166	$ -	$22,853,257
Liabilities					
Accounts payable and accrued liabilities	$ 3,104,521	$ 159,086	$ 184,660	$ -	$ 3,448,267
Retainage payable	-	-	438	-	438
Due to other governments	636,221	261	-	-	636,482
Total liabilities	3,740,742	159,347	185,098	-	4,085,187
Deferred Inflows of Resources					
Unavailable revenues					
Property taxes	81,073	-	-	-	81,073
Intergovernmental	232,805	-	-	-	232,805
Charges for services	693,763	-	-	-	693,763
Reimbursements	46,940	714,954	-	-	761,894
Total deferred inflows of resources	1,054,581	714,954	-	-	1,769,535
Fund Balances					
Nonspendable	27,154	-	-	-	27,154
Restricted	-	2,302,697	1,207,755	-	3,510,452
Committed	-	-	1,522,313	-	1,522,313
Assigned					
For budget shortfall	3,094,674	-	-	-	3,094,674
For encumbrances	424,184				424,184
For compensated absences buyout	303,826	-	-	-	303,826
Unassigned	8,115,932	-	-	-	8,115,932
Total fund balances	11,965,770	2,302,697	2,730,068	-	16,998,535
Total liabilities, deferred inflows of resources, and fund balances	$ 16,761,093	$3,176,998	$2,915,166	$ -	$22,853,257

See Notes to Financial Statements

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

Total fund balances - total governmental funds		$ 16,998,535
Capital assets, including right-to-use leased assets, used in governmental activities are not financial resources, and, therefore are not reported in the funds.		
Governmental capital assets	57,998,468	
Less accumulated depreciation	(19,393,780)	
		38,604,688
Deferred inflows of resources related to unavailable revenues are not available to pay for current period expenditures, and, therefore, are deferred in the funds.		1,769,535
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.		
Accrued interest	(32,790)	
Bonds payable	(12,641,667)	
Leases	(14,050)	
Compensated absences	(7,655,328)	
Net other postemployment benefits liability	(4,205,947)	
Net pension liability	(25,801,019)	
		(50,350,801)
Deferred outflows and inflows of resources related to other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	3,046,775	
Deferred inflows of resources related to OPEB	(2,158,163)	
		888,612
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	20,848,639	
Deferred inflows of resources related to pensions	(21,397,586)	
		(548,947)
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net position of the Internal Service Funds is reported with governmental activities		1,303,491
Net position of governmental activities		$ 8,665,113

Truckee Meadows Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2022

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Non-Major Debt Service Fund	Total Governmental Funds
Revenues					
Taxes	$22,967,501	$ -	$ -	$ -	$22,967,501
Licenses and permits	301,269	-	-	-	301,269
Intergovernmental	14,648,154	18,998	-	-	14,667,152
Charges for services	1,801,981	-	-	-	1,801,981
Miscellaneous	803,912	3,314,853	(95,151)	-	4,023,614
Total revenues	40,522,817	3,333,851	(95,151)	-	43,761,517
Expenditures					
Current					
Public safety	39,988,731	1,768,419	1,121,026	-	42,878,176
Capital outlay	-	-	7,884,766	-	7,884,766
Debt Service					
Principal	970	-	-	753,000	753,970
Interest	230	-	-	248,794	249,024
Debt issuance	-	-	160,408	-	160,408
Total expenditures	39,989,931	1,768,419	9,166,200	1,001,794	51,926,344
Excess (Deficiency) of Revenues over Expenditures	532,886	1,565,432	(9,261,351)	(1,001,794)	(8,164,827)
Other Financing Sources (Uses)					
Proceeds from debt issuance	-	-	7,441,982	-	7,441,982
Transfers in	170,060	950,000	1,150,000	1,001,794	3,271,854
Transfers out	(2,468,670)	(170,060)	(633,124)	-	(3,271,854)
Sale of capital assets	-	-	363,251	-	363,251
Total other financing sources (uses)	(2,298,610)	779,940	8,322,109	1,001,794	7,805,233
Net Change in Fund Balances	(1,765,724)	2,345,372	(939,242)	-	(359,594)
Fund Balances, Beginning of Year	13,731,494	(42,675)	3,669,310	-	17,358,129
End of Year	$11,965,770	$2,302,697	$2,730,068	$ -	$16,998,535

See Notes to Financial Statements

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ (359,594)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	8,749,725	
Less current year depreciation/amortization	(2,088,000)	
		6,661,725
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in governmental funds.		
Donated capital assets		20,000
Change in unavailable revenue		(198,208)
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities and/or deferred outflows of resources in the Statement of Net Position. Repayment of bond and other debt principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This is the amount by which bonds issued exceeded repayments:		
Bonds issued	(7,000,000)	
Premium	(441,982)	
Principal paid on bonds	753,000	
Principal paid on leases	970	
		(6,688,012)
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	(1,362,170)	
Change in accrued interest	5,509	
		(1,356,661)
In the statement of activities, the gain or loss on the disposal of capital assets is reported. In the governmental funds, the gain or loss is not reported. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold less the balance in accumulated depreciation.		(540,549)
Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as pension expense.		
OPEB contributions	850,000	
OPEB expense	(1,048,103)	
Pension contributions	3,414,171	
Pension expense	(1,036,997)	
		2,179,071
The internal service funds are used by management to account for the costs of retiree health medical expenses and workers' compensation. The net revenue of the internal service funds is reported with governmental activities.		743,326
Change in net position of governmental activities		$ 461,098

See Notes to Financial Statements

Truckee Meadows Fire Protection District
Statement of Net Position - Proprietary Fund
Workers' Compensation Internal Service Fund
June 30, 2022

	Governmental Activities Internal Service Funds
Assets	
Current assets	
Cash and investments	$ 2,317,699
Interest receivable	2,856
Total assets	2,320,555
Liabilities	
Current liabilities	
Due to other governments	22,449
Claims and judgments	75,056
Total current liabilities	97,505
Noncurrent liabilities	
Claims and judgments	919,559
Total liabilities	1,017,064
Net Position	
Restricted for claims	$ 1,303,491

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund
Workers' Compensation Internal Service Fund
Year Ended June 30, 2022

	Governmental Activities Internal Service Funds
Operating Expenses	
Services and supplies	
Changes in estimated claims	$ (821,155)
Miscellaneous	1,340
Total operating expenses	(819,815)
Operating Income (Loss)	819,815
Nonoperating Revenues (Expenses)	
Investment earnings	18,871
Net increase (decrease) in the fair value of investments	(95,360)
Total nonoperating revenues (expenses)	(76,489)
Change in Net Position	743,326
Net Position, Beginning of Year	560,165
Net Position, End of Year	$ 1,303,491

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Statement of Cash Flows - Proprietary Fund
Workers' Compensation Internal Service Fund
Year Ended June 30, 2022

	Governmental Activities Internal Service Funds
Operating Activities	
Cash payments for services and supplies	$ (94,573)
Investing Activities	
Investment earnings	(73,685)
Net Change in Cash and Cash Equivalents	(168,258)
Cash and Cash Equivalents, Beginning of Year	2,485,957
Cash and Cash Equivalents, End of Year	$ 2,317,699
Reconciliation of operating income (loss) to net cash from (used for) operating activities	
Operating income (loss)	$ 819,815
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:	
Change in	
Due to other governments	11,086
Pending claims	(925,474)
Total adjustments	(914,388)
Net Cash used for Operating Activities	$ (94,573)

See Notes to Financial Statements

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District.

The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County. However, the Board of County Commissioners acts as the Board of Fire Commissioners of the District and as such, as defined in governmental accounting standards generally accepted in the United States of America, the District has been classified as a discretely presented component unit of the County.

Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the District. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of the public safety function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the funds of the District. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds report liabilities in connection with resources that have been received, but not yet earned. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, debt service expenditures, including lease liabilities, as well as expenditures related to compensated absences, postemployment benefits, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into agreements giving the District the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, licenses and permits, intergovernmental revenues, and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received by the District.

The focus of proprietary fund measurement is upon determination of operating income or loss, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services (employee benefits). All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The District's Workers' Compensation Internal Service Fund is the only proprietary fund. The financial statements of the Workers' Compensation Internal Service Fund are consolidated into the governmental column when presented in the government-wide financial statements. The costs of these services are reported in the public safety function. The effect of interfund activity has been removed from the government-wide financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The Wildland Fire Emergency Reserve Fund (the Emergency Fund), a special revenue fund under Nevada Revised Statutes (NRS), was created to account for the cost of unforeseen large wildland fire emergencies pursuant to NRS 474.510.

The Capital Projects Fund, a capital projects fund, accounts for the financial resources to be used for the acquisition and construction of major capital assets.

Additionally, the District reports the following fund types:

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The Workers' Compensation Fund Internal Service Fund accounts for the workers' compensation activity.

Budgets and Budgetary Accounting

Truckee Meadows Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

1. On or before April 15, the Board of Fire Commissioners files a tentative budget with the Nevada Department of Taxation for all funds.
2. Public hearings on the tentative budget are held on the third Monday in May in conjunction with Washoe County's budget hearing.
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 members of the Board. The final budget must then be forwarded to the Department of Taxation for

compliance with State laws and regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.

4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
5. Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported special revenue fund.

Pursuant to Nevada Revised Statute 354.598005 the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Fire Commissioners, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year. In accordance with state statute, actual expenditures generally may not exceed budgetary appropriations of the public safety function of the General Fund, Special Revenue Funds, and Capital Projects Fund. Also, actual operating and non-operating expenses of the Internal Service Fund generally may not exceed budgeted amounts.

Cash Deposited and Invested with Washoe County Treasurer

A majority of all cash transactions of the District are handled by the Washoe County Treasurer's office. Cash balances are pooled and, to the extent practicable, invested as permitted by law in combination with Washoe County funds.

For purposes of the Statement of Cash Flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. The District’s cash and investments pooled with Washoe County funds and the District’s payroll cash account are available upon demand, therefore all cash and investments of the District are considered to be cash equivalents.

Taxes Receivable

Real and personal 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.

Personal property taxes receivable reflect only those taxes management believes to be collectible.

Amounts not collected within 60 days after year-end have been recorded as deferred inflows of resources at the governmental fund level.

Receivables

The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2022, the allowance for uncollectible accounts receivable was $1,379,380 in the General Fund and the allowance for uncollectible due from other governments was $13,694 in the Emergency Fund.

Deposits and prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as deposits and prepaid items in both the government-wide and fund financial statements. The amounts of deposits and prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost (except for intangible right-to-use lease assets, the measurement of which is discussed in more detail below). Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, and the right to use leased buildings and equipment are depreciated/amortized using the straight-line method over the following estimated useful lives, or lease term, whichever is shorter:

Land improvements	40 years
Buildings	40 years
Right-to-use buildings	15 years
Building improvements	20 years
Vehicles and equipment	5 - 20 years

Pension

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

Other Postemployment Benefits

The District provides other postemployment benefits (OPEB) for eligible employees through a single-employer defined benefit OPEB plan. The plan is administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11, 2010 by the Board of County Commissioners. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The District's net OPEB liability is measured as of June 30, 2021, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2020.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow

of resources (expense/expenditure) until then. The District recognizes deferred outflow of resources as it related to the net pension liability and other postemployment benefits.

In addition to liabilities, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents and acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflow of resources as it relates to the net pension liability and net other postemployment liability on the Statement of Net Position. In addition, the District recognizes deferred inflows of resources as they relate to property taxes, intergovernmental, charges for services, and reimbursements in the governmental fund financial statements.

Long-Term Liabilities

In the government-wide financial statements and the proprietary fund, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts and any prepaid bond insurance, if applicable, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Prepaid bond insurance costs are reported as deferred charges and amortized over the term of the related debt. Debt issuance costs are expensed during the current period.

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.

Leases

Lessee

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life, or lease term, whichever is shorter.

Key estimates and judgments related to leases include how the District determines the discount rate it uses to discount the expected lease payments to present value, the lease term, and the lease payments are:

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease plus any renewals expected to be exercised. Lease payments included in the measurement of the lease liability are composed of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Compensated Absences

The costs involved in vacation time and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

The District provides for payment of accrued vacation and accrued comp time upon death, retirement, termination or permanent disability. Employees who are members of the International Association of Fire Fighters (IAFF) Local 2487 upon death, retirement or permanent disability after twenty years of enrollment with the Public Employees' Retirement System of the State of Nevada (PERS) shall be compensated for total accrued sick leave at the rate of 75% for every hour earned increasing by 5% per year up to a maximum of 100% at 25 years of PERS enrollment. For employees who are not members of IAFF Local 2487, upon death, retirement, permanent disability, or termination of an employee after ten years of full-time employment or its equivalent if the employee has not served as a full-time employee for reasons other than discharge for just cause, shall be compensated for total accrued sick leave at the rate of one hour for every three hours earned up to a maximum hour limitation.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, including leased assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable.

Restricted Net Position – Consists of net position with constraints placed on its use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of restricted or net investment in capital assets.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the District considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified based primarily on the extent to which the District is bound to observe constraints imposed on the use of the resources in the fund:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are not in spendable form. For the District this includes deposits and prepaids.

Restricted Fund Balance - Occurs when constraints are placed on the use of resources externally (such as through debt covenants or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation). For the District, the restricted fund balance consists of restricted assets for capital projects financed with debt, emergency resources, and workers' compensation claims.

Committed Fund Balance - Represents amounts that can be used only for the specific purposes determined by of the adoption of an ordinance committing fund balance for a specified purpose by the District's Board of Fire Commissioners prior to the end of the fiscal year. Once adopted, the limitation imposed by the Board of Fire Commissioners remains in place until the resources have been spent for the specified purpose or the Board of Fire Commissioners removes or revises the limitation. For the District, the committed fund balance consists of committed assets for capital projects.

Assigned Fund Balance - Represents amounts that are constrained by the District's intent to be used for specific purposes and consists of the District's encumbrances as approved by the Board of Fire Commissioners and the amount of fund balance to be expended in the ensuing fiscal year as approved by the Board of Fire Commissioners and amounts internally reported for sick and annual compensation benefits.

Unassigned Fund Balance - Represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds, if any, are to be spent first, assigned funds second, and unassigned funds last.

Use of Estimates

The preparation of these financial statements includes estimates and assumptions made by management that affect the reported amounts. Actual results could differ from those estimates. Significant estimates include the valuation of the net pension liability, OPEB liability, valuation of workers' compensation claims liabilities, estimated useful lives of depreciable capital assets and the allowance for uncollectible accounts.

Property Taxes

All real property in the District is assigned a parcel number in accordance with state law, 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 valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January, and March, to the Treasurer of Washoe County. 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 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 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 and mobile homes. In Washoe County, taxes on motor vehicles are collected by a State agency and remitted to the local governments in the County as part of the Consolidated Tax distribution.

Implementation of GASB Statement No. 87

As of July 1, 2021, the Truckee Meadows Fire Protection District implemented GASB Statement No. 87, *Leases*. The implementation of this standard requires governments calculate and report the assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with operating leases in their financial statements, including additional note disclosures. The additional disclosures required by this standard are included in Notes 4, 5 and 6.

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

The District conformed to all significant statutory and administrative code constraints on its financial administration during the year.

Note 3 - Cash and Investments

The District is a voluntary participant in the Washoe County Investment Pool (WCIP). The Washoe County Board of County Commissioners administers and is responsible for the WCIP in accordance with NRS 355.175. The investment pool is not registered with the SEC as an investment company. Public Financial Management, LLC determines the fair value of the investment pool monthly. Washoe County has not provided or obtained any legally binding guarantees during the audit period to support these values. Each participant's share is equal to their investment plus or minus their pro-rata portion of monthly interest income and realized and unrealized gains/losses. The related fair value is $17,688,776 as of June 30, 2022. The District's total cash and investments is as follows at June 30, 2022:

Cash	$ 1,197,765
WCIP	17,688,776
Total cash and investments	$ 18,886,541

Restricted cash and investments of $1,237,192 are proceeds from debt issuance restricted for the acquisition of properties for fire stations, including fixtures, structures, stations, other buildings, and sites.

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make required payments. The District does not hold any such investments directly, but participates in the WCIP. The WCIP is unrated by recognized statistical rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the WCIP and the District's Payroll account are covered by one or more of the following: Federal depository insurance, the Securities Investor Protection Corporation, collateral held by the District's agent in the District's name, or by collateral held by depositories in the name of the Nevada Collateral Pool, and the balances are not exposed to custodial credit risk.

Note 4 - Capital Assets

During the year ending June 30, 2022, the District implemented under GASB Statement 87, *Leases.* Beginning capital assets balances as of July 1, 2021 have been restated to recognize the beginning values of right-to-use assets.

Capital asset activity for the year ended June 30, 2022 was as follows:

Government Activities:

	Balance July 1, 2021 As Restated	Increases	Decreases	Balance June 30, 2022
Capital assets, not being depreciated				
Land	$ 2,787,759	$ 2,738,498	$ -	$ 5,526,257
Construction in progress	4,361,254	7,831,337	(10,972,386)	1,220,205
Total capital assets, not being depreciated	7,149,013	10,569,835	(10,972,386)	6,746,462
Capital assets, being depreciated				
Land improvements	381,376	-	-	381,376
Buildings and building improvements	21,711,556	4,032,124	-	25,743,680
Vehicles and equipment	22,369,743	5,140,152	(2,397,965)	25,111,930
Total capital assets, being depreciated	44,462,675	9,172,276	(2,397,965)	51,236,986
Less accumulated depreciation for				
Land improvements	(278,293)	(9,150)	-	(287,443)
Buildings and building improvements	(7,211,362)	(663,614)	-	(7,874,976)
Vehicles and equipment	(11,673,541)	(1,414,163)	1,857,416	(11,230,288)
Total accumulated depreciation	(19,163,196)	(2,086,927)	1,857,416	(19,392,707)
Total capital assets, being depreciated, net	25,299,479	7,085,349	(540,549)	31,844,279
Net depreciable capital assets	32,448,492	17,655,184	(11,512,935)	38,590,741
Right-to-use leased assets being amortized				
Buildings and building improvements	15,020	-	-	15,020
Right-to-use accumulated amortization				
Buildings and building improvements	-	(1,073)	-	(1,073)
Net right-to-use leased assets	15,020	(1,073)	-	13,947
Governmental activities capital assets and right-to-use assets,net	$ 32,463,512	$ 17,654,111	$ (11,512,935)	$ 38,604,688

Depreciation/amortization expense of $2,088,000 was charged to the public safety function of the governmental activities.

Note 5 - Long-Term Liabilities

General obligation bonds

The District issued $7,000,0000 of general obligation capital improvement bonds in the year ended June 30, 2022. The net proceeds of $7,323,588 (including a $441,982 premium and after payment of $118,394 in underwriting fees and other issuance costs) were deposited in the capital projects fund to provide funds for the purchase of an administrative building and fire station projects. These bonds will be repaid from all legally available funds of the District, including its capital projects fund and its general fund. The bonds have an interest of 2.0% TO 4.0% and are payable over the next 25 years.

The Capital Improvement Bonds Series 2020 and the Capital Improvement Bonds Series 2021 for the acquisition and construction of major capital facilities and equipment are direct obligations and pledge the full faith and credit of the District. These bonds are additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes. During the fiscal year 2022, principal and interest paid on these bonds totaled $525,704 and pledged revenues totaled $1,687,824.

General obligation bonds outstanding at June 30, 2022, are as follows:

	Issue Date	Final Payment Date	Interest Rate	Original Amount	Principal Outstanding
Direct Placement: General Obligations:					
Medium-term Equipment Bonds Series 2020	3/10/2020	3/1/2030	1.50%	$ 4,415,000	$ 3,590,000
Capital Improvement Bonds Series 2020	10/21/2020	6/1/2035	1.53%	2,100,000	1,836,000
Publically Offered: General Obligations:					
Capital Improvement Bonds Series 2021	7/28/2021	6/1/2046	2.0% - 4.0%	7,000,000	6,790,000
				$13,515,000	$12,216,000

The District's outstanding medium-term equipment bonds related to governmental activities of $3,590,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against the District and the interest rate may be increased to 1.92% annually.

Interest expense of $243,285 for the year was recorded by the District.

During the year ending June 30, 2022, the District implemented under GASB Statement 87, *Leases.* Beginning Long-term liability activity as of July 1, 2021 have been restated to recognize the beginning values of lease liabilities.

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Amount Outstanding July 1, 2021 As Restated	Additions	Reductions	Amount Outstanding June 30, 2022	Due Within One Year
Bonds payable					
General Obligation Bonds	$ 5,969,000	$ 7,000,000	$ 753,000	$ 12,216,000	$ 742,000
Premium	-	441,982	16,315	425,667	-
Total Bonds Payable	$ 5,969,000	$ 7,441,982	$ 769,315	$ 12,641,667	$ 742,000
Leases	15,020	-	970	14,050	985
Compensated absences	6,293,158	3,438,584	2,076,414	7,655,328	2,502,882
Claims and judgments	1,920,089	-	925,474	994,615	75,056
	$ 14,197,267	$ 10,880,566	$ 3,772,173	$ 21,305,660	$ 3,320,923

Compensated absences are generally liquidated from the General Fund, leases will be liquidated through the General Fund, and claims and judgments are liquidated from the Workers' Compensation Internal Service Fund. General Obligation Bonds will be liquidated through transfers to the Debt Service fund from the Capital projects fund.

The debt service requirements for the District's bonds are as follows:

Year Ended June 30,	Principal	Interest
2023	$ 742,000	$ 262,060
2024	761,000	246,141
2025	780,000	229,686
2026	794,000	212,697
2027	814,000	195,371
2028-2032	3,394,000	704,962
2033-2037	1,911,000	422,109
2038-2042	1,610,000	256,494
2043-2046	1,410,000	79,787
	$ 12,216,000	$ 2,609,307

Note 6 - Leases

Leases Payable

As of June 30, 2022, the District has an agreement to lease a fire station and has recognized an initial right to use asset of $15,020 and a lease liability of $15,020 related to this agreement. The District is required to make annual principal and interest payments of $1,200. During the fiscal year, the District recorded $1,073 in amortization expense and $230 in interest expense for the right to use fire station. The District used a discount rate of 1.53%, based on the District's construction borrowing rate at lease agreement date. The lease agreement commenced of

January 21, 2020, for a term of five years. The lessee has the right, at their option, to extend the term for two consecutive periods of five years each.

The remaining obligations associated with these leases are as follows:

Year Ending June 30,	Principal Payments	Interest Payments
2023	$ 985	$ 215
2024	1,000	200
2025	1,015	185
2026	1,031	169
2027	1,047	153
2028-2032	5,479	521
2033-2035	3,493	107
Totals	$ 14,050	$ 1,550

Note 7 - Interfund Activity

Interfund transfers for the year ended June 30, 2022, consisted of the following:

	Transfers in				
	General Fund	Capital Projects Fund	Emergency Fund	Debt Service Fund	Total Transfers out
Transfers out:					
General Fund	$ -	$ 1,150,000	$ 950,000	$ 368,670	$ 2,468,670
Capital Projects Fund	-	-	-	633,124	633,124
Emergency Fund	170,060	-	-	-	170,060
Total transfers in	$ 170,060	$ 1,150,000	$ 950,000	$ 1,001,794	$ 3,271,854

The transfer from the General Fund to the Capital Projects Fund was used to move unrestricted, one-time savings to fund one-time capital outlay expenditures. The transfer from the General Fund to the Emergency Fund was to cover current expenditures due to multiple emergency responses prior to receiving reimbursements. The transfer from the Emergency Fund to the General Fund was for the total cash balance over $1,500,000 allowed by statute at year end. The transfers from the Capital Projects Fund and the General Fund to the Debt Service Fund were to make scheduled debt payments.

Note 8- Postemployment Benefits Other than Pensions (OPEB)

Defined Benefit Plan

Plan Description and Eligibility

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the District's health benefits program. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, District fire operations were transferred to the City of Reno and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of employees' retiree health benefit costs based on service earned prior to July 1, 2000, for those employees who transferred employment to the City of Reno and retired prior to June 30, 2012 or during the term of the Interlocal Agreement. Health benefits under the City's plan included medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and the District assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any former District employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the Truckee Meadows Fire Protection District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017. The District is a participating employer in the Trust. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. 9th Street Ste D200, Reno, Nevada, 89512.

Employees covered by benefit terms. As of the measurement date of June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments:	55
Active employees:	144

Actuarial assumptions and other inputs

The District's total OPEB liability of $13,758,538 was measured as of June 30, 2021 was based on the valuation date of July 1, 2020. Projections of the sharing of benefit-related costs are based on established pattern of practice. Actuary valuations include projections of the sharing of benefit-related costs that are based on an established pattern of practice. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial funding method	Entry Age Normal Level Percent of Pay Cost Method
Amortization method	Level dollar amount over 20 years on a closed basis from June 30, 2011
Inflation	2.5%
Salary increases	
0-4 years of service	8% for two years, 7.50% after two years
5 + years of service	3% for two years, 2.50% after two years
Discount rate	5.75%
Long Term Expected Rate of Return	5.75%
Healthcare cost trend rates	
Retirees	Range between 4.0% to 8.2% annually
Retirees under the City of Reno Plan	Range between 2.6% to 5.3% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

The investment rate of return of 5.75%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the following table) and includes a 2.75% long-term inflation assumption

Asset Class	Asset allocation
Foreign Developed Equity	21.50%
U.S. Fixed Income	28.00%
U.S. Large Cap Equity	50.50%

The discount rate was based on the long term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits to the extent that plan assets are projected to cover benefit payments and administrative expenses. To the extent that OPEB plan assets are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax-exempt AA or higher Municipal Bonds as of the Measurement Date. Based on the District's current funding policy of funding the Trust annually to maintain a funded percentage of at least 80%, the Fiduciary Net Position and future expected contributions and earnings are projected to be sufficient such that the Trust remains solvent. Therefore, a discount rate of 5.75% is used in calculating the total OPEB liability.

Mortality rates for healthy life were based on the RP-2014 Male and Female Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2019 from the 2006 base year and projected forward using projection scale MP-2019 on a generational basis.

Nevada Public Employees Retirement System (PERS) completed an experience study for employees and retirees in 2019. Based on the results of this study, Nevada PERS developed new assumed rates of retirement, withdrawal and disability. This experience study was used to update assumptions for retirement, withdrawal, and disability.

Changes in the OPEB Liability

	Total OPEB Liability	Increase/ (Decrease) in Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2021 *(Measurement Date June 30, 2020)*	$ 13,450,181	$ 7,039,057	$ 6,411,124
Charges for the year:			
Service Cost	604,193	-	604,193
Interest on the total OPEB liability	802,893	-	802,893
Changes of benefit terms	-	-	-
Differences between actual and expected experience with regard to economic or demographic factors	(914,105)	-	(914,105)
Changes of assumptions	-	-	-
Benefit payments	(184,624)	(184,624)	-
Contributions from employer	-	750,000	(750,000)
Net investment income	-	1,983,264	(1,983,264)
Administrative expense	-	(35,106)	35,106
Total Changes	308,357	2,513,534	(2,205,177)
Balance at June 30, 2022 *(Measurement Date June 30, 2021)*	$ 13,758,538	$ 9,552,591	$ 4,205,947

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current discount rate:

	1% Decrease in Discount Rate (4.75%)	Discount Rate (5.75%)	1% Increase in Discount Rate (6.75%)
Net OPEB liability	$ 5,769,439	$ 4,205,947	$ 2,846,410

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend	Healthcare Cost Trend	1% Increase in Healthcare Cost Trend
Net OPEB liability	$ 2,611,125	$ 4,205,947	$ 6,093,356

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

For the year ended June 30, 2022, the District recognized OPEB expense of $1,048,103. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 827,430	$ 643,887
Changes in assumptions or other inputs	-	1,552,888
Net difference between projected and actual earnings	1,330,733	-
District contributions subsequent to the measurement date	N/A	850,000
Total	$ 2,158,163	$ 3,046,775

Deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date in the amount of $850,000 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023.

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

Year ended June 30,	Recognized Deferred (Inflows)/Outflows of Resources
2023	$ 76,122
2024	90,294
2025	(76,646)
2026	(231,365)
2027	81,333
Thereafter	98,874
Total	$ 38,612

Defined Contribution Plan:

Plan Description and Eligibility

During the year ended June 30, 2019, the District agreed to participate in a Post-Employment Health Plan (PEHP) a defined contribution plan for collectively bargained public employees. Under the agreement with International Association of Fire Fighters Local 2487 (Local 2487), Local 2487 determines the plan administrator for the PEHP and the District agrees to contribute to the PEHP on behalf of the employees. The plan administrator for the PEHP is Nationwide Insurance Company (the Administrator).

Employees who are members of Local 2487 hired with the District on or before July 1 2014, will have a one-time contribution of $1,000 made by the District to the employee's PEHP account for the fiscal year ending June 30, 2019 for the non-supervisory group and for the fiscal year ending June 30, 2020 for the supervisory group; thereafter an annual contribution of $120 will be made by the District to the employee's PEHP account. Employees who are members of Local 2487 group hired with the District after July 1, 2014 will have an annual contribution of $2,880 made by the District to the employee's PEHP account. The employee will pay all associated account administrative fees for the PEHP to keep the account in good standing. Contribution rates are established within the CBA and may be amended with by mutual agreement of the District and Local 2487.

Vesting and Forfeitures

The plan does not have a vesting period. Each employee shall become an eligible employee as determined by the collective bargaining agreement (CBA) and shall be entitled to receive a contribution to the PEHP as set forth in the participation agreement and CBA on the entry date coincident with or next following the later of the date on which the participant becomes an eligible employee, or the effective date of the PEHP.

If an eligible employee or participant has no dependents on the date notice of death is provided to the Administrator and no dependent is identified and no request to pay qualifying medical care expenses directly to a service provider, on behalf of a deceased eligible employee or participant, is received within 180 days of the date on which the Administrator was notified of an eligible employee or participant’s death, the balance in the participant’s account will be forfeited.

Any amount forfeited shall be allocated as soon as administratively practicable following, the date on which the Administrator determines that a forfeiture has occurred to the accounts of all other eligible employees and participants who are (or were) employed by the District and have an account balance on the valuation date. Forfeitures shall be allocated among the eligible employee and participants in accordance with procedures established by the Administrator.

The District recognized an OPEB expense related to the defined contribution plan in the amount of $234,037 as of June 30, 2022.

Termination of Contributions

By mutual agreement of TMFPD and Local 2487, TMFPD’s contributions to the PEHP terminated as of July 1, 2022. The existing balances in individual participant accounts will remain under the control of the participants and the Administrator.

Note 9 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered PERS 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 PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

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

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

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

For the fiscal years ended June 30, 2022, the Statutory Employer/employee matching rates were 15.50% for Regular and 22.75% for Police/Fire. The Employer-pay contribution (EPC) rate, for fiscal years ending June 30, 2022 was 29.75% for Regular and 44.00% for Police/Fire. For the fiscal years ended June 30, 2021, the Statutory Employer/employee matching rates were 15.25% for Regular and 22.00% for Police/Fire. The Employer-pay contribution (EPC) rate, for fiscal years ending June 30, 2021 was 29.25% for Regular and 42.50% for Police/Fire.

The District's contributions were $3,414,171 for the year ended June 30, 2022.

PERS Investment Policy

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2021:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return
Domestic Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2021, PERS' long-term inflation assumption was 2.50%.

Net Pension Liability

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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 allocation percentage of the net pension liability was based on the District's total contributions due on wages paid during the measurement period.

The District's proportion of the net pension liability is based on its employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2021. At June 30, 2021, the District's proportion was .28293%, which is an increase of .02962% from the proportion measured as of June 30, 2020.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the District as of June 30, 2022, calculated using the discount rate of 7.25%, as well as what the District's 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 discount rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	$ 51,369,002	$ 25,801,019	$ 4,709,525

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Annual Comprehensive Financial Report, available on the PERS website.

Actuarial Assumptions

The District's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.50%
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.5%, depending on service Rates include inflation and productivity increases
Investment Rate of Return	7.25%
Other Assumptions	Same as those used in the June 30, 2021 funding actuarial valuation

Mortality rates for regular and police/fire members are based on the following table:

Healthy:	Headcount–Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50[1], mortality rates are based on the Headcount–Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. [1] The RP-2014 Healthy Anuitant Mortality Tables have rates only for ages 50 and later.
Disabled:	Headcount–Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement:	Headcount–Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of the experience study for the period July 1, 2016 through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. 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.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

Changes in assumptions from June 30, 2020 to June 30, 2021 included the following:

- Inflation rate decreased from 2.75% to 2.50%
- Payroll growth decreased from 5.00 % to 3.50%
- Investment rate of return and discount rate decreased from 7.50% to 7.25%
- Projected salary increases declined from 4.25% to 9.15% to 4.20% to 9.10% for Regular members and increased from 4.55% to 13.90% to 4.60% to 14.50 for Police/Fire members
- The consumer price index decreased from 2.75% to 2.50%
- Mortality rates were changed from Headcount-Weighted RP-2014 Tables to Pub-2010 Mortality Tables.
- Future mortality improvement was changed from 6 years to the Generational Projection Scale MP-2020.

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

For the year ended June 30, 2022, the District recognized pension expense of $1,036,997. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,857,969	$ 181,578
Changes in assumptions or other inputs	8,566,383	
Net difference between projected and actual earnings on pension plan investments	-	21,052,810
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	6,010,116	163,198
District contributions subsequent to the measurement date	3,414,171	-
Total	$ 20,848,639	$ 21,397,586

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of $3,414,171 will be recognized as a reduction of the net pension liability in the year ending June 30, 2023.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2020 (the beginning of the measurement period ended June 30, 2021) is 6.14 years.

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

Year ended June 30,	
2023	$ (1,517,842)
2024	(1,374,931)
2025	(1,822,773)
2026	(2,240,807)
2027	2,630,367
Thereafter	362,868
Total	$ (3,963,118)

Additional Information

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

Note 10 - Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims' liability and activity for the past two years were as follows:

Claims liability, July 1, 2020	$ 1,411,418
Claims and changes in estimates	652,110
Claims paid	(143,439)
Claims liability, June 30, 2021	1,920,089
Claims and changes in estimates	(821,155)
Claims paid	(104,319)
Claims liability, June 30, 2022	$ 994,615

Note 11- Tax Abatement

The District's tax revenues were reduced by $155,267 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

Note 12 – Commitments

On June 23, 2020, the District entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 System. Under the terms of the agreement, the District has committed to paying for an allocated portion of Washoe County's debt obligation to upgrade the existing radio communication system to address new technology requirement and aging/availability issues, radio coverage, and mutual aid interconnection. The District paid Washoe County $68,928 during the fiscal year ending June 30, 2022. The District's remaining payments to Washoe County for their portion of the debt is $662,074 in principal, $152,562 in interest and $50,330 in reserve with average annual payments of $66,536 over the remaining term of 13 years.

The District has active construction projects as of June 30, 2022. The projects are for the remodel of two fire stations. As of June 30, 2022, the District spent $8,750 and has a remaining commitment of $869,916 related to these projects. The encumbrances and related appropriation technically lapse at the end of the year, but are reappropriated and become part of the subsequent year's budget because performance under the executory contract is expected in the next year.

Note 13- Subsequent Events

By mutual agreement of TMFPD and Local 2487, TMFPD's contributions to the PEHP terminated as of July 1, 2022 in exchange for increased retiree health benefits. The existing balances in individual participant accounts will remain under the control of the participants and the Administrator, see Note 8, for additional information. As of July 1, 2022, any employee who retires under PERS with a minimum of ten years' service with the District, the District will pay 50% of the premium for employee only health insurance.

As of July 1, 2022, the District created the new Emergency Medical Services Enterprise Fund. The primary purpose of the Fund will be to account for the revenues and expenses related to providing emergency medical services, including but not limited to ambulance services to the District and surrounding areas.

Required Supplementary Information

Truckee Meadows Fire Protection District

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes				
Ad valorem, general	$ 22,200,269	$ 22,200,269	$ 22,667,255	$ 466,986
Ad valorem, AB 104	278,546	278,546	300,246	21,700
Licenses and permits				
Gaming, AB 104	60,000	60,000	99,384	39,384
Other	-	-	201,885	201,885
Intergovernmental				
Federal grants	360,743	1,209,188	276,969	(932,219)
State grants	-	65,628	541,948	476,320
Consolidated taxes	10,283,112	10,283,112	11,252,162	969,050
Real property transfer tax, AB 104	70,000	70,000	136,097	66,097
Supplemental city/county relief tax, AB 104	1,200,000	1,200,000	1,843,676	643,676
Interlocal cooperative agreement fire suppression	530,000	530,000	597,302	67,302
Charges for services				
Services to other agencies	1,872,898	2,242,839	936,382	(1,306,457)
Other	-	150,000	865,599	715,599
Miscellaneous				
Donations	-	35,640	37,360	1,720
Investment earnings	231,292	231,292	99,305	(131,987)
Net increase (decrease) in the fair value of investments	-	-	(458,445)	(458,445)
Reimbursements	842,664	1,561,989	1,066,573	(495,416)
Other	125,000	125,000	79,686	(45,314)
Total revenues	38,054,524	40,243,503	40,543,384	299,881
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	20,456,163	22,995,808	21,382,123	1,613,685
Employee benefits	11,940,342	12,426,975	11,586,709	840,266
Services and supplies	6,619,242	7,010,862	6,246,452	764,410
Capital outlay	407,736	978,817	637,568	341,249
Total current	$ 39,423,483	$ 43,412,462	$ 39,852,852	$ 3,559,610

(Continued)

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Debt Service				
Principal	$ -	$ -	$ 970	$ (970)
Interest	-	-	230	(230)
Total debt service	-	-	1,200	(1,200)
Total expenditures	39,423,483	43,412,462	39,854,052	3,558,410
Excess (Deficiency) of Revenues over Expenditures	(1,368,959)	(3,168,959)	689,332	3,858,291
Other Financing Sources (Uses)				
Transfers in				
Emergency Fund	-	-	170,060	170,060
Transfers out				
Capital Projects Fund	(1,100,000)	(1,150,000)	(1,150,000)	-
Emergency Fund	(600,000)	(600,000)	(950,000)	(350,000)
Debt Service Fund	(416,274)	(416,274)	(368,670)	
Sick Annual Comp Benefits	(200,000)	(200,000)	(200,000)	-
Contingency	(400,000)	-	-	-
Total other financing sources (uses)	(2,716,274)	(2,366,274)	(2,498,610)	(179,940)
Net Change in Fund Balances	(4,085,233)	(5,535,233)	(1,809,278)	3,678,351
Fund Balances, Beginning of Year	10,369,134	11,819,134	12,850,075	1,030,941
Fund Balances, End of Year	$ 6,283,901	$ 6,283,901	$ 11,040,797	$ 4,709,292

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund - Emergency Fund
Year Ended June 30, 2022

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental:				
Federal grants	$ -	$ -	$ 18,998	$ 18,998
Miscellaneous				
Reimbursements	400,000	900,000	3,314,853	2,414,853
Total revenues	400,000	900,000	3,333,851	2,414,853
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	800,000	1,765,000	1,388,321	376,679
Employee benefits	40,000	360,000	80,370	279,630
Services and supplies	243,702	258,702	299,728	(41,026)
Total expenditures	1,083,702	2,383,702	1,768,419	615,283
Excess (Deficiency) of Revenues over Expenditures	(683,702)	(1,483,702)	1,565,432	3,049,134
Other Financing Sources (Uses)				
Transfers in				
General Fund	600,000	1,400,000	950,000	(450,000)
Transfers out				
General Fund	-	-	(170,060)	(170,060)
Total other financing sources (uses)	600,000	1,400,000	779,940	(450,000)
Net Change in Fund Balances	(83,702)	(83,702)	2,345,372	2,429,074
Fund Balances, Beginning of the Year	87,970	87,970	(42,675)	(130,645)
Fund Balances, End of Year	$ 4,268	$ 4,268	$ 2,302,697	$ 2,298,429

See Notes to Required Supplementary Information

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis)

Year Ended June 30, 2022

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	$ 22,967,501	$ -	$ -	$ 22,967,501
Licenses and permits	301,269	-	-	301,269
Intergovernmental	14,648,154	-	-	14,648,154
Charges for services	1,801,981	-	-	1,801,981
Miscellaneous	824,479	(20,567)	-	803,912
Total revenues	40,543,384	(20,567)	-	40,522,817
Expenditures				
Current				
Public safety	39,852,852	135,879	-	39,988,731
Debt Service				
Principal	970	-	-	970
Interest	230	-	-	230
Total expenditures	39,854,052	135,879	-	39,989,931
Excess (Deficiency) of Revenues over Expenditures	689,332	(156,446)	-	532,886
Other Financing Sources (Uses)				
Transfers in	170,060	200,000	(200,000)	170,060
Transfers out	(2,668,670)	-	200,000	(2,468,670)
Total other financing sources (uses)	(2,498,610)	200,000	-	(2,298,610)
Net Change in Fund Balances	(1,809,278)	43,554	-	(1,765,724)
Fund Balances, Beginning of Year	12,850,075	881,419	-	13,731,494
Fund Balances, End of Year	$ 11,040,797	$ 924,973	$ -	$ 11,965,770

See Notes to Required Supplementary Information

Truckee Meadows Fire Protection District

Schedule of Changes in Net Other Postemployment Benefit Liability and Related Ratios

Last Ten Fiscal Years*

	2021	2020	2019
Total OPEB liability			
Service cost	$ 604,193	$ 538,625	$ 520,411
Interest on the total OPEB liability	802,893	671,333	613,936
Differences between actual and expected experience with regard to economic or demographic factors	(914,105)	817,675	-
Changes of assumptions	-	861,777	-
Benefit payments	(184,624)	(176,377)	(214,991)
Net change in total OPEB liability	308,357	2,713,033	919,356
Total OPEB liability-beginning	13,450,181	10,737,148	9,817,792
Total OPEB liability-ending (a)	$ 13,758,538	$ 13,450,181	$ 10,737,148
Plan fiduciary net position			
Benefit payments	$ (184,624)	$ (176,377)	$ (214,991)
Contributions from employer	750,000	651,000	463,000
Net investment income	1,983,264	418,050	450,939
Administrative expense	(35,106)	(39,115)	(34,450)
Net change in plan fiduciary net position	2,513,534	853,558	664,498
Plan fiduciary net position-beginning	7,039,057	6,185,499	5,521,001
Plan fiduciary net position-ending (b)	$ 9,552,591	$ 7,039,057	$ 6,185,499
District's net OPEB liability-ending (a) - (b)	$ 4,205,947	$ 6,411,124	$ 4,551,649
Plan fiduciary net position as a percentage of the total OPEB liability	69.4%	52.3%	57.6%
Covered-employee payroll	$ 19,759,972	$ 16,408,769	$ 16,004,299
District's net OPEB liability as a percentage of covered-employee payroll	21.3%	39.1%	28.4%

(Continued)

	2018	2017
Total OPEB liability		
Service cost	$ 417,213	$ 405,061
Interest on the total OPEB liability	501,045	455,572
Differences between actual and expected experience with regard to economic or demographic factors	(27,487)	-
Changes of assumptions	2,295,853	-
Benefit payments	(215,174)	(230,891)
Net change in total OPEB liability	2,971,450	629,742
Total OPEB liability-beginning	6,846,342	6,216,600
Total OPEB liability-ending (a)	$ 9,817,792	$ 6,846,342
Plan fiduciary net position		
Benefit payments	$ (215,174)	$ (230,891)
Contributions from employer	-	-
Net investment income	435,094	591,731
Administrative expense	(15,693)	(16,744)
Net change in plan fiduciary net position	204,227	344,096
Plan fiduciary net position-beginning	5,316,774	4,972,678
Plan fiduciary net position-ending (b)	$ 5,521,001	$ 5,316,774
District's net OPEB liability-ending (a) - (b)	$ 4,296,791	$ 1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	56.2%	77.7%
Covered-employee payroll	$ 15,660,842	$ 13,199,783
District's net OPEB liability as a percentage of covered-employee payroll	27.4%	11.6%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Other Postemployment Benefits
Last Ten Fiscal Years*

	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution (deficiency) excess	Covered-employee payroll	Contributions as a percentage of covered payroll
2022	$ 1,219,612	$ 850,000	$ (369,612)	$ 22,776,688	3.73%
2021	1,441,454	750,000	$ (691,454)	19,759,972	3.80%
2020	1,113,849	651,000	$ (462,849)	16,408,769	3.97%
2019	1,037,001	463,000	$ (574,001)	16,004,299	2.89%
2018	650,895	-	$ (650,895)	15,660,842	0.00%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Share of Net Pension Liability
Public Employee's Retirement System of Nevada (PERS)
Last Ten Plan Years*

	District's portion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2021	0.28293%	$ 25,801,019	$ 14,612,697	176.57%	86.51%
2020	0.25331%	$ 35,281,344	$ 12,985,484	271.70%	77.04%
2019	0.24089%	$ 32,847,974	$ 11,759,724	279.33%	76.46%
2018	0.23531%	$ 32,090,988	$ 11,003,348	291.65%	75.24%
2017	0.21270%	$ 28,288,166	$ 9,712,107	291.27%	74.42%
2016	0.21696%	$ 29,197,203	$ 9,271,513	314.91%	72.23%
2015	0.22129%	$ 25,358,762	$ 8,435,593	300.62%	75.13%
2014	0.20583%	$ 21,451,071	$ 7,783,987	275.58%	76.31%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Public Employee's Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered payroll	Contributions as a percentage of covered payroll
2022	$ 3,414,171	$ 3,414,171	$ -	$16,497,784	20.69%
2021	2,961,304	2,961,304	-	14,612,697	20.27%
2020	2,639,769	2,639,769	-	12,985,484	20.33%
2019	2,293,573	2,293,573	-	11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%
2015	1,707,868	1,707,868	-	8,435,593	20.25%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 1 - Internally Reported (Budgetary Basis) Funds

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the District, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies that two of these internally reported funds of the District do not meet the definition of special revenue funds and do not qualify to be separately presented for external reporting purposes.

These internally reported special revenue funds of the District (Sick Annual Comp Benefits Fund and Stabilization Fund) are combined with the General Fund for external reporting purposes.

Note 2 - Schedule of District's Contributions, OPEB

Actuarially determined contribution rates are calculated as of July 1, 2020, two years prior to the end of the fiscal year in which contributions are reported and projected forward to June 30, 2022.

Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry Age Normal Level Percent of Pay Cost Method
Amortization method	Level dollar amount over 20 years on a closed basis from June 30, 2011
Inflation	2.5%
Salary increases	
0-4 years of service	8% for two years, 7.50% after two years
5 + years of service	3% for two years, 2.50% after two years
Discount rate	5.75%
Long Term Expected Rate of Return	5.75%
Healthcare cost trend rates	
Retirees	Range between 4.0% to 8.2% annually
Retirees under the City of Reno Plan	Range between 2.6% to 5.3% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 6.0 percent as of the measurement date of June 30, 2018 to 5.75 percent as of the measurement date of June 30, 2020 and a change in the long-term inflation assumption from 3.00 percent as of the measurement date of June 30, 2018 to 2.5 percent as of the measurement date of June 30, 2020. Other changes include a change in assumption in salary increases from 8.00 percent for 0-4 years of service as of the measurement date of June 30, 2018 to 8.0 percent for two years declining to 7.5 percent for the remaining years and from 3.0 percent for 5 plus years of service to 3.0 percent for two years declining to 2.5 percent for the remaining years.

Note 3 - Schedule of District's Share of Net Pension Liability

The following table presents significant changes in assumptions:

	2021	2017 - 2020	2014 - 2016
Inflation rate	2.50%	2.75%	3.50%
Payroll growth	3.50%	5.00%	5.00%
Investment rate of return	7.25%	7.50%	8.00%
Productivity pay increases	0.50%	0.50%	0.75%
Projected salary increases			
Regular*	4.20% to 9.10%	4.25% to 9.15%	4.60% to 9.75%
Police/Fire*	4.60% to 14.5%	4.55% to 13.9%	5.25% to 14.5%
Consumer price index	2.50%	2.75%	3.50%
Morality rates			
Healthy**	Pub-2010 General and Safety Healthy Retiree and Employee	Headcount-Weighted RP-2014 Healthy	RP-2000 Combined Healthy Mortality Table
Disabled	Pub-2010 Non-Safety and Safety Disabled Retiree Amount-Weighted	Headcount-Weighted RP-2014 Disabled	RP-2000 Disabled Retiree Mortality Table
Current beneficiaries**	Pub-2010 Contingent Survivor and General Employee	Headcount-Weighted RP-2014 Healthy	N/A
Pre-Retirement**	Pub-2010 General and Safety Employee	Headcount-Weighted RP-2014 Employee	N/A
Future mortality improvement	Generational Projection Scale MP-2020	6 years	N/A

* Depending on service. Rates include inflation and productivity increases.

** Amount-Weithed Above-Median.

Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Balance Sheet (Budgetary Basis) to the General Fund Balance Sheet (GAAP Basis) - Governmental Funds

June 30, 2022

	General Fund (Budgetary Basis)	Internally Reported Funds	General Fund (GAAP Basis)
Assets			
Cash and investments	$ 11,303,058	$ 924,208	$ 12,227,266
Accounts receivable, net of allowance for doubtful accounts	963,746	-	963,746
Taxes receivable	119,758	-	119,758
Due from other governments	3,407,569	-	3,407,569
Interest receivable	14,835	765	15,600
Deposits	5,600	-	5,600
Prepaid	21,554	-	21,554
Total assets	$ 15,836,120	$ 924,973	$ 16,761,093
Liabilities			
Accounts payable and accrued liabilities	$ 3,104,521	$ -	$ 3,104,521
Due to other governments	636,221	-	636,221
Total liabilities	3,740,742	-	3,740,742
Deferred Inflows of Resources			
Unavailable revenue			
Property taxes	81,073	-	81,073
Intergovernmental	232,805	-	232,805
Charges for services	693,763	-	693,763
Reimbursement	46,940	-	46,940
Total deferred inflows of resources	1,054,581	-	1,054,581
Fund Balances			
Nonspendable	27,154	-	27,154
Assigned:			
For budget shortfall	3,094,674	-	3,094,674
For encumbrances	424,184	-	424,184
For compensated absences buyout	-	303,826	303,826
Unassigned	7,494,785	621,147	8,115,932
Total fund balances	11,040,797	924,973	11,965,770
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 15,836,120	$ 924,973	$ 16,761,093

Truckee Meadows Fire Protection District

Combining Balance Sheet - Internally Reported (Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes (GAAP Basis) - Governmental Funds

June 30, 2022

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Assets			
Cash and investments	$ 303,825	$ 620,383	$ 924,208
Interest receivable	1	764	765
Total assets	$ 303,826	$ 621,147	$ 924,973
Fund Balances			
Assigned for compensated absences buyout	$ 303,826	$ -	$ 303,826
Unassigned	-	621,147	621,147
Total fund balances	303,826	621,147	924,973
Total Liabilities and Fund Balances	$ 303,826	$ 621,147	$ 924,973

Truckee Meadows Fire Protection District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Internally Reported
(Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes
Year Ended June 30, 2022

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Revenues			
Miscellaneous	$ -	$ (20,567)	$ (20,567)
Expenditures			
Current			
Public safety	135,526	353	135,879
Excess (Deficiency) of Revenues over Expenditures	(135,526)	(20,920)	(156,446)
Other Financing Sources (Uses)			
Transfers in	200,000	-	200,000
Net Change in Fund Balances	64,474	(20,920)	43,554
Fund Balances, Beginning of Year	239,352	642,067	881,419
Fund Balances, End of Year	$ 303,826	$ 621,147	$ 924,973

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Sick Annual Comp Benefits Fund
Year Ended June 30, 2022

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Public safety function				
Salaries and wages	$ 300,000	$ 300,000	$ 135,526	$ 164,474
Other Financing Sources (Uses)				
Transfers in				
General Fund	200,000	200,000	200,000	-
Net Change in Fund Balance	(100,000)	(100,000)	64,474	164,474
Fund Balance, Beginning of Year	114,070	114,070	239,352	125,282
Fund Balance, End of Year	$ 14,070	$ 14,070	$ 303,826	$ 289,756

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Stabilization Fund

Year Ended June 30, 2022

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 5,000	$ 5,000	$ 4,966	$ (34)
Net increase (decrease) in the fair value of investments	-	-	(25,533)	(25,533)
Total revenues	5,000	5,000	(20,567)	(25,567)
Expenditures				
Current:				
Public safety function				
Services and supplies	550,000	550,000	353	549,647
Excess (Deficiency) of Revenues over Expenditures	(545,000)	(545,000)	(20,920)	524,080
Fund Balance, Beginning of Year	640,934	640,934	642,067	1,133
Fund Balance, End of Year	$ 95,934	$ 95,934	$ 621,147	$ 525,213

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Fund
Year Ended June 30, 2022

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 10,000	$ 10,000	$ 33,727	$ 23,727
Net decrease in the fair value of investments	-	-	(130,464)	(130,464)
Donations	-	-	-	-
Reimbursements	-	-	953	953
Other	-	-	633	633
Total revenues	10,000.00	10,000	(95,151)	(105,151)
Expenditures				
Current:				
Public safety function				
Salaries and wages	-	-	6,244	(6,244)
Employee benefits	-	-	235	(235)
Services and supplies	1,184,042	1,651,042	1,114,547	536,495
Capital outlay	9,742,943	9,882,554	7,884,766	1,997,788
Total public safety	10,926,985	11,533,596	9,005,792	2,527,804
Debt Service:				
Debt issuance costs	153,885	229,256	160,408	68,848
Total expenditures	11,080,870	11,762,852	9,166,200	2,596,652
Excess (Deficiency) of Revenues over Expenditures	(11,070,870)	(11,752,852)	(9,261,351)	2,491,501
Other Financing Sources (Uses)				
Sale of capital assets	-	190,000	363,251	173,251
Proceeds from debt issuance	7,000,000	7,000,000	7,000,000	-
Bond premium	-	441,982	441,982	
Transfers in				
General Fund	1,100,000	1,150,000	1,150,000	-
Transfers out				
Debt Service Fund	(633,124)	(633,124)	(633,124)	-
Total other financing sources (uses)	7,466,876	8,148,858	8,322,109	173,251
Net Change in Fund Balance	(3,603,994)	(3,603,994)	(939,242)	2,664,752
Fund Balance, Beginning of Year	3,633,107	3,633,107	3,669,310	36,203
Fund Balance, End of Year	$ 29,113	$ 29,113	$ 2,730,068	$ 2,700,955

Truckee Meadows Fire Protection District

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

Debt Service Fund

Year Ended June 30, 2022

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current:				
Debt Service:				
Principal	$ 738,000	$ 738,000	$ 753,000	$ (15,000)
Interest	311,398	311,398	248,794	62,604
Total expenditures	1,049,398	1,049,398	1,001,794	47,604
Other Financing Sources (Uses)				
Transfers in				
General Fund	416,274	416,274	368,670	(47,604)
Capital Projects Fund	633,124	633,124	633,124	-
Total other financing sources (uses)	1,049,398	1,049,398	1,001,794	(47,604)
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

Truckee Meadows Fire Protection District

Schedule of Revenue, Expenses, and Changes in Net Position - Budget and Actual

Workers' Compensation Fund

Year Ended June 30, 2022

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Operating Expenses				
Services and supplies				
Changes in estimated claims	$ 250,000	$ 250,000	$ (821,155)	$ 1,071,155
Miscellaneous	7,500	7,500	1,340	6,160
Total operating expenses	257,500	257,500	(819,815)	1,077,315
Nonoperating Revenues (Expenses)				
Investment earnings	-	-	18,871	18,871
Net increase (decrease) in the fair value of investments	-	-	(95,360)	(95,360)
Total nonoperating revenues (expenses)	-	-	(76,489)	(76,489)
Change in Net Position	$ (257,500)	$ (257,500)	743,326	$ 1,000,826
Net Position, Beginning of Year			560,165	
Net Position, End of Year			$ 1,303,491	

Truckee Meadows Fire Protection District

Schedule of Cash Flows - Budget and Actual - Worker's Compensation Fund

Year Ended June 30, 2022

	2022 Budgeted Amounts		2022	
	Original	Final	Actual	Variance with Final Budget
Operating Activities				
Cash payments for services and supplies	$ (257,500)	$ (257,500)	$ (94,573)	$ 162,927
Investing Activities				
Investment earnings	-	-	(73,685)	(73,685)
Net Change in Cash and Cash Equivalents	(257,500)	(257,500)	(168,258)	89,242
Cash and Cash Equivalents, Beginning of Year	2,427,688	2,427,688	2,485,957	58,269
Cash and Cash Equivalents, End of Year	$ 2,170,188	$ 2,170,188	$ 2,317,699	$ 147,511
Reconciliation of operating income (loss) to net cash from (used for) operating activities				
Operating income (loss)			$ 819,815	
Adjustments to reconcile operating loss to net cash used for operating activities				
Change in				
Due to other governments			11,086	
Pending claims			(925,474)	
Total adjustments			(914,388)	
Net Cash Provided (Used for) Operating Activities			$ (94,573)	

Compliance Section

Truckee Meadows Fire Protection District

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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 Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Truckee Meadows Fire Protection District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 23, 2022.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as finding 2022-001 that we consider to be a material weakness.

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

The District's Response to Findings
Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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



Reno, Nevada
November 23, 2022

EideBailly

CPAs & BUSINESS ADVISORS

Auditor's Comments

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

In connection with our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statues. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes, insofar as they related to accounting matters.

Current Year Statute Compliance
The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 of the financial statements.

Progress on Prior Year Statute Compliance
The District reported instances of noncompliance with significant constraints on its financial administration during the year ended June 30, 2021. These instances of noncompliance were resolved during the year ended June 30, 2022.

Prior Year Recommendations
There was finding 2021-001 reported for the year ended June 30, 2021. This matter was resolved during the year ended June 30, 2022.

Current Year Recommendations
The current year recommendations are reported in the Schedule of Findings and Responses.

Eide Bailly LLP

Reno, Nevada
November 23, 2022

2022-001: Accounts Payable and Property, Plant, and Equipment
Material Weakness

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Appropriate reconciliation of accounts payable and property, plant, and equipment is a key component of an effective system of internal control over financial reporting.

Condition: During our testing over accounts payable and property, plant, and equipment, we noted that vehicles were recognized as of June 30, 2022 and a liability was recognized when the vehicles were not received until after year-end. Therefore, the vehicles and related liability should not have been recognized until received.

Cause: The District did not have adequate internal controls to ensure appropriate recognition and cutoff for vehicles received after year-end.

Effect: Prior to adjustment, $220,746 in capital related expenditures were recognized during the year-ended June 30, 2022 rather than June 30, 2023 in the Capital Projects Fund.

Recommendation: We recommend the District enhance internal controls to ensure appropriate recognition and cutoff for vehicles received after year-end.

Views of Responsible Officials: The District received several fleet vehicles during June 2022 and July 2022. The first vehicle in an order of six vehicles was received in June of 2022, however the remaining five vehicles were received within the first two weeks of July 2022. The District, in error, recorded all vehicles as received by June 30, 2022 which resulted in the overstatement of liabilities, expenditures and capital assets. The District's year-end procedures were focused on risk of understatement of liabilities and did not detect the overstatement of liabilities. The District has implemented additional procedures including requiting the date of receipt for each item on an invoice that has been approved for payment. The District will also add year-end procedures to review year end accruals to verify all items were received by year end.

EXHIBIT 8c

Truckee Meadows Fire Protection District



AUDITED FINANCIAL REPORT

June 30, 2021

Washoe County, Nevada

Financial Statements
June 30, 2021

Truckee Meadows Fire Protection District

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Independent Auditor's Report

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-10, budgetary comparison information and reconciliation on pages 43-46, schedule of changes in net other postemployment benefit liability and related ratios on page 47, schedule of District's contributions – other postemployment benefits on page 48, schedule of District's share of net pension liability on page 49, and schedule of District's contributions – PERS on page 50, and the notes to the required supplementary information on page 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, including budgetary comparisons and reconciliations, are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report November 22, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Eide Bailly LLP

Reno, Nevada
November 22, 2021

As management of the Truckee Meadows Fire Protection District's (the District) finances, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $8,204,015 which includes $27,386,298 net investment in capital assets, $1,782,999 restricted for wildland fire emergencies, $560,165 restricted for claims, and ($21,525,447) which is the unrestricted net position. Governmental activities include all funds of the District.

- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $17,358,129 a decrease of $4,099,207 or 19.1% in comparison with the prior year. This decrease was primarily caused by capital expenditures from debt issued during the prior fiscal year ending June 30, 2020. The expenditures are included in the governmental funds however, the related capital assets are not current economic resources therefore the value of the asset is not included in the governmental funds. Approximately 53.91% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Total assets of the District at June 30, 2021 were $58,212,400 with capital assets, net of accumulated depreciation, accounting for $32,448,492 of that total. Total deferred outflows of resources of the District at June 30, 2021 were $12,160,383 all of which is related to post employment costs including health benefits and pension. Of the total liabilities of $59,854,481, approximately 93.35% or $55,874,715 represent liabilities related to long-term liabilities of the District. This is an increase of $8,006,938 in liabilities in comparison with the prior year and was primarily caused by the increase in net pension liability of $2,433,370 and increase in net other postemployment benefits liability of $1,859,475 due to changes in actuary assumptions and valuations, and the increase in bonds payable of $1,554,000 due to additional debt issuances during the year. Total deferred inflows of resources of the District at June 30, 2021 were $2,314,287 all of which is related to post employment costs including health benefits and pension.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave). Total revenues for the year ended June 30, 2021 were $39,687,969 consisting primarily of

taxes and intergovernmental revenues, while total expenses were $42,952,850. This resulted in a decrease in net position of $3,264,881 or 28.47% from prior year. The decrease was primarily caused by non-cash related expenses, including, increases in other postemployment benefit liability, pension liability, compensated absences liability, and the change in workers' compensation claims estimates. The District's net position remains strong.

Both of the government-wide financial statements show the public safety function of the District, which is principally supported by taxes and intergovernmental revenues (governmental activities). All governmental activities of the District are included in the public safety function since the District is a single-purpose entity.

The government-wide financial statements can be found on pages 11 and 12 of this report.

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 objectives. 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 fall into the governmental funds category, except for the proprietary fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains four individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Fund and Capital Projects Fund, all of which are considered to be major funds. The District established the Debt Service Fund during the fiscal year ending June 30, 2021. The Debt Service Fund is the District's only non-major governmental fund. The District adopts an annual appropriated budget for each of its funds. A budgetary comparison statement or schedule has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements and the reconciliations to the government-wide financial statements can be found on pages 13 through 16 of this report.

Proprietary funds. The District maintains one type of proprietary fund, which is an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's functions. The District's internal service fund is used to account for its workers' compensation liability. Because these services benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The internal service fund is reported in the proprietary fund financial statements and can be found on pages 17 through 19 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 42 of this report.

Other information. The District maintains a stabilization fund and a sick annual comp benefits fund for internal purposes. These funds do not meet the definition of special revenue funds under Governmental Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which was implemented in 2011 by the District. The activity for these funds is included in the General Fund in the basic financial statements; however, since the District prepares a budget for these funds, a reconciliation of budgetary basis financial statements to GAAP basis financial statements is presented immediately following the notes to the financial statements. These reconciliations can be found on pages 46 and 52 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

- As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2021, the District's total net position was $8,204,015, which is a $3,264,881 decrease from the prior year. The primary reason for the decrease was the increase in other postemployment benefit liability, pension liability, compensate absences liability, and changes in workers' compensation claims estimates.

Truckee Meadows Fire Protection District's Net Position

	Governmental Activities	
	2021	2020
Current and other assets	$ 25,763,908	$ 27,471,422
Capital assets	32,448,492	28,839,998
Total assets	58,212,400	56,311,420
Deferred outflows of resources	12,160,383	10,350,772
Other liabilities	3,979,766	3,021,524
Long-term liabilities	55,874,715	48,826,019
Total liabilities	59,854,481	51,847,543
Deferred inflows of resources	2,314,287	3,345,753
Net position:		
Investment in capital assets	27,386,298	28,469,092
Restricted	2,343,164	2,648,387
Unrestricted	(21,525,447)	(19,648,583)
Total net position	$ 8,204,015	$ 11,468,896

The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $8,204,015. Net position includes the District's net investment in capital assets (e.g., land, buildings, machinery, and equipment). The net investment in capital assets as of June 30, 2021 was $27,386,298. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the District's net position $2,343,164 represents resources that are subject to external restrictions on how they may be used, such as the workers' compensation claims and emergencies. The remaining balance of unrestricted net position was ($21,525,447).

At the end of the current fiscal year, the District is able to report positive balances in two of the three categories of net position. The negative unrestricted net position was caused by the accounting standard requiring the reporting of the Net Pension Liability on the balance sheet.

Truckee Meadows Fire Protection District's Changes in Net Position

	Governmental Activities	
	2021	2020
Revenues:		
Program revenues:		
Charges for services	$ 1,487,666	$ 665,975
Capital grants and contributions	530,990	-
Operating grants and contributions	868,825	16,109
General revenues:		
Property taxes	21,142,353	19,937,912
Consolidated taxes	10,396,577	9,021,756
Other taxes	1,628,553	1,557,133
Unrestricted investment earnings	66,724	918,533
Reimbursements	3,151,900	1,114,528
Other	414,381	93,904
Total revenues	39,687,969	33,325,850
Expenses:		
Public safety	42,662,073	36,116,362
Debt service	290,777	94,865
Total expenses	42,952,850	36,211,227
Increase (Decrease) in net position	(3,264,881)	(2,885,377)
Net position, July 1	11,468,896	14,354,273
Net position, June 30	$ 8,204,015	$ 11,468,896

Total Revenues. The District's total revenues increased by $6,362,119, or 19.09%. The primary increases were an increase of $2,037,372 in reimbursements caused by new fuels management agreements with outside agencies that reimbursed the District for purchases of assets and supplies, an increase in Consolidated taxes of $1,374,821 mostly due to increased spending on consumer goods during the year, and an increase of $1,204,441 in ad valorem taxes. Also included in the increase is a $1,383,706 increase in grants and contributions caused mainly by new fuels management agreements and acceptance of a federal grant for the staffing of three fire fighter positions. These increases were offset by a decrease in investment earnings in the amount of $851,809 primarily related to timing of the valuation of investments.

Total Expenses. The District's total expenses increased by $6,741,623 or by 18.62% which was primarily due to salary and benefit increases, including additional costs related to pension and post-employment benefits, and increases in the number of employees due to the growth of the District.

Net Position. The District's total net position decreased by $3,264,881 during the fiscal year ended June 30, 2021. The District's total net position decreased by $2,885,377 during the fiscal year ended June 30, 2020. The decrease in total net position in the fiscal year ended June 30, 2021 was primarily caused by non-cash related expenses, including, increases in other postemployment benefit liability, pension liability, compensated absences liability, and the change workers' compensation claims estimates. The decrease in total net position in the fiscal year ended June 30, 2020 was also primarily caused by non-cash related expenses, including, increases in other postemployment benefit liability, pension liability, and compensated absences liability.

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 near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $17,358,129 a decrease of $4,099,207 or 19.1% in comparison with the prior year. This decrease was primarily caused by capital purchases from debt issued during the prior fiscal year ending June 30, 2020. The purchases are included in the governmental funds however, the related capital assets are not current economic resources therefore the value of the asset is not included in the governmental funds. Approximately 53.91% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

The General Fund is the primary operating fund of the District. For the fiscal year ended June 30, 2021, the total fund balance for the General Fund was $13,731,494. The total fund balance includes an assigned fund balance of $4,324,585 which consists of $450,884 assigned for encumbrances, $3,634,349 appropriated to the fiscal year 21/22 budget and $239,352 assigned to pay out accrued sick and annual compensation balances. The remaining fund balance consists of, $6,432 in nonspendable fund balance, and $9,400,477 unassigned.

The total fund balance for the General Fund in the amount of $13,731,494 is an increase of $1,082,484 from the prior year. This increase is primarily caused by increases in ad valorem taxes and intergovernmental revenues associated with local sales taxes.

As a measure of the General Fund's liquidity, it may be useful to compare the June 30, 2021 total fund balance not attributable to the Stabilization Fund or the Sick Annual Comp Benefits Fund of $12,850,075 to fund expenditures. The fund balance represents 36.49% of total General Fund expenditures. This represents approximately 4.4 months' worth of expenditures. The fund balance will give the District's General Fund sufficient cash flow to meet its operational obligations.

The District's Emergency Fund was established according to NRS 474 for the funding for unforeseen emergencies, primarily large wildland fires and other natural disasters. In fiscal year 2021, the District incurred large wildland fires within its jurisdiction; and it provided fire suppression services to other entities for a fee and paid for the State

wildland fire insurance program and other expenditures which totaled $2,073,320, an increase of $1,464,311 from the prior year. This increase is primarily caused by a significant increase in large wildland fires and services provided to the community in relation to the COVID-19 pandemic. The Emergency Fund balance as of June 30, 2021 was a deficit balance of $42,675. The deficit balance is primarily caused by the timing of reimbursements from other agencies for assistance with wildland fire suppression or other emergency responses. These reimbursements were not received within 60 days of June 30, 2021 and therefore are not considered current economic resources and are deferred in the governmental funds.

The Capital Projects Fund activity in fiscal year 2021 included the issuance of bonds in the amount of $2,100,000. Purchases from the Fund, included among other things, the purchase of property for a future replacement fire station, and five new Type I fire engines.

The Debt Service Fund was established in fiscal year 2021, expenditures from the Fund, included principal and interest payments on the two outstanding general obligation bonds.

Proprietary funds. The District's proprietary fund provides information on the workers' compensation program of the District. The net position of the Workers' Compensation Internal Service Fund as of June 30, 2021, was $560,165, a decrease of $646,144 from prior year. The primary reason for the decrease was an increase in expense of $595,594 related to estimated future claims liabilities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's capital assets as of June 30, 2021, amount to $32,448,492 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and building improvements, and vehicles and equipment. Refer to Note 4 for further detail.

Long-term debt. During the fiscal year, the District issued long-term bonded debt in the amount of $2,100,000 to be used for the acquisition and construction of major capital facilities and equipment. This is the second issuance of debt by the District. The District's other long-term bonded debt of $4,415,000 was issued during the prior fiscal year for the purchase and build up of vehicles and apparatus. Scheduled principal payments of $546,000 were made during the year. Other long-term obligations of the District included compensated absences, such as accrued vacation and sick leave, and estimated workers compensation' claims. Refer to Note 5 for further detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District relies primarily on two types of tax revenues. The first of these is ad valorem or property taxes and is directly affected by the assessed property tax values in Washoe County, Nevada. Property tax revenues are projected to increase for 2021-2022. Assessed values increased by 4.98% for the coming fiscal year.

- The second significant tax revenue for the District, the consolidated tax, consists primarily of sales taxes. For the fiscal year ending June 30, 2022, the District budgeted for a decrease in sales tax revenue of 13.5% in reaction to the current COVID-19 pandemic and the expected impact to sales revenues. However, for the year ended June 30, 2021, taxable sales in Washoe County increased by 19.4% over the previous fiscal year. For the fiscal year ending June 30, 2022, the District budgeted sales tax revenue consistent with projections obtained from the State of Nevada Department of Taxation.

These factors were considered in preparing the District's budget for the 2022 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows, 3663 Barron Way, Reno, Nevada 89511.

Truckee Meadows Fire Protection District

Statement of Net Position

June 30, 2021

	Governmental Activities
Assets	
Cash and investments	$ 18,807,940
Restricted cash and investments	906,806
Accounts receivable, net of allowance for doubtful accounts	433,468
Taxes receivable	117,805
Due from other governments, net of allowance for doubtful accounts	5,308,250
Interest receivable	44,921
Deposits	144,718
Capital assets, not being depreciated	7,149,013
Capital assets being depreciated, net of accumulated depreciation	25,299,479
Total assets	58,212,400
Deferred Outflows of Resources	
Pension related amounts	8,679,738
Other postemployment benefits related amounts	3,480,645
Total deferred outflows of resources	12,160,383
Liabilities	
Accounts payable and accrued liabilities	3,160,127
Due to other governments	784,446
Unearned revenue	5,125
Deposits	8,084
Accrued interest	21,984
Noncurrent liabilities	
Due within one year	
Bonds payable	543,000
Claims and judgments	69,204
Compensated absences	2,502,882
Due in more than one year	
Bonds payable	5,426,000
Claims and judgments	1,850,885
Compensated absences	3,790,276
Net other postemployment benefits liability	6,411,124
Net pension liability	35,281,344
Total liabilities	59,854,481
Deferred Inflows of Resources	
Other postemployment benefits related amounts	188,753
Pension related amounts	2,125,534
Total deferred inflows of resources	2,314,287
Net Position	
Investment in capital assets	27,386,298
Restricted for	
Emergencies	1,782,999
Claims	560,165
Unrestricted	(21,525,447)
Total net position	$ 8,204,015

Functions/Programs	Expenses	Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities					
Public safety	$ 42,662,073	$ 1,487,666	$ 530,990	$ 868,825	$(39,774,592)
Debt service	290,777	-	-	-	(290,777)
	$ 42,952,850	$ 1,487,666	$ 530,990	$ 868,825	$(40,065,369)
General Revenues					
Ad valorem taxes					21,142,353
Intergovernmental Revenues					
Consolidated taxes					10,396,577
SCCRT-AB104					1,522,084
Real property transfer tax					106,469
Licenses and permits					293,504
Reimbursements					3,151,900
Unrestricted investment earnings					66,724
Other					120,877
Total general revenues					36,800,488
Change in Net Position					(3,264,881)
Net Position, Beginning of Year					11,468,896
Net Position, End of Year					$ 8,204,015

Truckee Meadows Fire Protection District

Balance Sheet - Governmental Funds

June 30, 2021

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Non-Major Debt Service Fund	Total Governmental Funds
Assets					
Cash and investments	$13,151,138	$ 48,301	$3,122,544	$ -	$ 16,321,983
Restricted cash and investments	-	-	906,806	-	906,806
Accounts receivable, net of allowance for doubtful accounts	422,079	-	11,389	-	433,468
Taxes receivable	117,805	-	-	-	117,805
Due from other governments, net of allowance for doubtful accounts	3,450,855	1,857,395	-	-	5,308,250
Interest receivable	29,610	-	9,651	-	39,261
Deposits	6,432	-	138,286	-	144,718
Total assets	$17,177,919	$ 1,905,696	$4,188,676	$ -	$ 23,272,291
Liabilities					
Accounts payable and accrued liabilities	$ 2,518,064	$ 122,697	$ 519,366	$ -	$ 3,160,127
Due to other governments	773,083	-	-	-	773,083
Unearned revenue	5,125	-	-	-	5,125
Deposits	8,084	-	-	-	8,084
Total liabilities	3,304,356	122,697	519,366	-	3,946,419
Deferred Inflows of Resources					
Unavailable revenues					
Property taxes	90,166	-	-	-	90,166
Reimbursements	51,903	1,825,674	-	-	1,877,577
Total deferred inflows of resources	142,069	1,825,674	-	-	1,967,743
Fund Balances					
Nonspendable	6,432	-	138,286	-	144,718
Restricted	-	-	906,806	-	906,806
Committed	-	-	2,624,218	-	2,624,218
Assigned					
For budget shortfall	3,634,349	-	-	-	3,634,349
For encumbrances	450,884				450,884
For compensated absences buyout	239,352	-	-	-	239,352
Unassigned	9,400,477	(42,675)	-	-	9,357,802
Total fund balances	13,731,494	(42,675)	3,669,310	-	17,358,129
Total liabilities, deferred inflows of resources, and fund balances	$17,177,919	$ 1,905,696	$4,188,676	$ -	$ 23,272,291

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

Total fund balances - total governmental funds		$ 17,358,129
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds.		
Governmental capital assets	51,611,688	
Less accumulated depreciation	(19,163,196)	
		32,448,492
Deferred inflows of resources are not available to pay for current period expenditures, and, therefore, are deferred in the funds.		1,967,743
Other liabilities are not due and payable in the current period and therefore are not reported in governmental funds		
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.		
Accrued interest	(21,984)	
Bonds payable	(5,969,000)	
Compensated absences	(6,293,158)	
Net other postemployment benefits liability	(6,411,124)	
Net pension liability	(35,281,344)	
		(53,976,610)
Deferred outflows and inflows of resources related to other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	3,480,645	
Deferred inflows of resources related to OPEB	(188,753)	
		3,291,892
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	8,679,738	
Deferred inflows of resources related to pensions	(2,125,534)	
		6,554,204
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net position of the Internal Service Funds is reported with governmental activities		560,165
Net position of governmental activities		$ 8,204,015

Truckee Meadows Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2021

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Non-Major Debt Service Fund	Total Governmental Funds
Revenues					
Taxes	$ 21,184,295	$ -	$ -	$ -	$ 21,184,295
Licenses and permits	293,504	-	-	-	293,504
Intergovernmental	13,594,239	-	-	-	13,594,239
Charges for services	914,865	-	-	-	914,865
Miscellaneous	1,339,106	731,585	50,097	-	2,120,788
Total revenues	37,326,009	731,585	50,097	-	38,107,691
Expenditures					
Current					
Public safety	35,743,525	2,073,320	706,052	-	38,522,897
Capital outlay	-	-	5,588,416	-	5,588,416
Debt Service					
Principal	-	-	-	546,000	546,000
Interest	-	-	-	84,204	84,204
Debt issuance	-	-	204,721	-	204,721
Total expenditures	35,743,525	2,073,320	6,499,189	630,204	44,946,238
Excess (Deficiency) of Revenues over Expenditures	1,582,484	(1,341,735)	(6,449,092)	(630,204)	(6,838,547)
Other Financing Sources (Uses)					
Proceeds from debt issuance	-	-	2,100,000	-	2,100,000
Transfers in	-	-	500,000	630,204	1,130,204
Transfers out	(500,000)	-	(630,204)	-	(1,130,204)
Sale of capital assets	-	-	639,340	-	639,340
Total other financing sources (uses)	(500,000)	-	2,609,136	630,204	2,739,340
Net Change in Fund Balances	1,082,484	(1,341,735)	(3,839,956)	-	(4,099,207)
Fund Balances, Beginning of Year	12,649,010	1,299,060	7,509,266	-	21,457,336
End of Year	$ 13,731,494	$ (42,675)	$3,669,310	$ -	$ 17,358,129

Truckee Meadows Fire Protection District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ (4,099,207)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	6,245,846	
Less current year depreciation/amortization	(1,830,930)	
		4,414,916
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Thus, the change in net position differs from the change in fund balances by the change in unavailable revenue.		1,572,776
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities and/or deferred outflows of resources in the Statement of Net Position. Repayment of bond principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which bonds issued exceeded repayments:		
Bonds issued	(2,100,000)	
Principal paid on bonds	546,000	
		(1,554,000)
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	(693,180)	
Change in accrued interest	(1,852)	
		(695,032)
In the statement of activities, the gain or loss on the disposal of capital assets is reported. In the governmental funds, the gain or loss is not reported. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold less the balance in accumulated depreciation.		(806,422)
Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as pension expense.		
OPEB contributions	750,000	
OPEB expense	(1,300,594)	
Pension contributions	2,961,304	
Pension expense	(3,862,478)	
		(1,451,768)
The internal service funds are used by management to account for the costs of retiree health medical expenses and workers' compensation. The net revenue of the internal service funds is reported with governmental activities.		(646,144)
Change in net position of governmental activities		$ (3,264,881)

	Governmental Activities Internal Service Funds
Assets	
Current assets	
Cash and investments	$ 2,485,957
Interest receivable	5,660
Total assets	2,491,617
Liabilities	
Current liabilities	
Due to other governments	11,363
Claims and judgments	69,204
Total current liabilities	80,567
Noncurrent liabilities	
Claims and judgments	1,850,885
Total liabilities	1,931,452
Net Position	
Restricted for claims	$ 560,165

Truckee Meadows Fire Protection District

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

Year Ended June 30, 2021

	Governmental Activities Internal Service Funds
Operating Expenses	
Services and supplies	
Claims	$ 652,110
Miscellaneous	1,536
Total operating expenses	653,646
Operating Income (Loss)	(653,646)
Nonoperating Revenues (Expenses)	
Investment earnings	28,926
Net increase in the fair value of investments	(21,424)
Total nonoperating revenues (expenses)	7,502
Change in Net Position	(646,144)
Net Position, Beginning of Year	1,206,309
Net Position, End of Year	$ 560,165

	Governmental Activities Internal Service Funds
Operating Activities	
Cash payments for services and supplies	$ (159,033)
Investing Activities	
Investment earnings	10,797
Net Change in Cash and Cash Equivalents	(148,236)
Cash and Cash Equivalents, Beginning of Year	2,634,193
Cash and Cash Equivalents, End of Year	$ 2,485,957
Reconciliation of operating income (loss) to net cash from (used for) operating activities	
Operating income (loss)	$ (653,646)
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:	
Change in	
Due to other governments	(14,058)
Pending claims	508,671
Total adjustments	494,613
Net Cash used for Operating Activities	$ (159,033)

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District.

The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County. However, the Board of County Commissioners acts as the Board of Fire Commissioners of the District and as such, as defined in governmental accounting standards generally accepted in the United States of America, the District has been classified as a discretely presented component unit of the County.

Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the District. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of the public safety function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the funds of the District. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds report liabilities in connection with resources that have been received, but not yet earned. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, postemployment benefits, and claims and judgments, are recorded only when payment is due.

The District initially utilizes restricted resources to finance qualifying activities prior to unrestricted resources, which are utilized as they are needed.

Property taxes, licenses and permits, intergovernmental revenues, and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received by the District.

The focus of proprietary fund measurement is upon determination of operating income or loss, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services (employee benefits). All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The District's Workers' Compensation Internal Service Fund is the only proprietary fund. The financial statements of the Workers' Compensation Internal Service Fund are consolidated into the governmental column when presented in the government-wide financial statements. The costs of these services are reported in the public safety function. The effect of interfund activity has been removed from the government-wide financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The Wildland Fire Emergency Reserve Fund (The Emergency Fund), a special revenue fund under Nevada Revised Statutes (NRS), was created to account for the cost of unforeseen large wildland fire emergencies pursuant to NRS 474.510.

The Capital Projects Fund, a capital projects fund, accounts for the financial resources to be used for the acquisition and construction of major capital assets.

Additionally, the District reports the following fund types:

The Debt Service Fund is used to account for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on long-term obligations of governmental funds.

The Workers' Compensation Fund Internal Service Fund accounts for the workers' compensation activity.

Budgets and Budgetary Accounting

Truckee Meadows Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

1. On or before April 15, the Board of Fire Commissioners files a tentative budget with the Nevada Department of Taxation for all funds.
2. Public hearings on the tentative budget are held on the third Monday in May in conjunction with Washoe County's budget hearing.

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 members of the Board. The final budget must then be forwarded to the Department of Taxation for compliance with State laws and regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.
4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
5. Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported special revenue fund.

   Pursuant to Nevada Revised Statute 354.598005 the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Fire Commissioners, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year. In accordance with state statute, actual expenditures generally may not exceed budgetary appropriations of the public safety function of the General Fund, Special Revenue Funds, and Capital Projects Fund. Also, actual operating and non-operating expenses of the Internal Service Fund generally may not exceed budgeted amounts.

Cash Deposited and Invested with Washoe County Treasurer

A majority of all cash transactions of the District are handled by the Washoe County Treasurer's office. Cash balances are pooled and, to the extent practicable, invested as permitted by law in combination with Washoe County funds.

For purposes of the Statement of Cash Flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. The District’s cash and investments pooled with Washoe County funds and the District’s payroll cash account are available upon demand, therefore all cash and investments of the District are considered to be cash equivalents.

Taxes Receivable

Real and personal 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.

Personal property taxes receivable reflect only those taxes management believes to be collectible.

Amounts not collected within 60 days after year-end have been recorded as deferred inflows of resources at the governmental fund level.

Receivables

The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2021, the allowance for uncollectible accounts receivable was $290,667 in the General Fund and the allowance for uncollectible due from other governments was $11,017 in the Emergency Fund.

Deposits and prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as deposits and prepaid items in both the government-wide and fund financial statements. The amounts of deposits and prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $10,000 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 donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	40 years
Buildings	40 years
Building improvements	20 years
Vehicles and equipment	5 - 20 years

Pension

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

Other Postemployment Benefits

The District provides other postemployment benefits (OPEB) for eligible employees through a single-employer defined benefit OPEB plan. The plan is administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11,2010 by the Board of County Commissioners. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The District's net OPEB liability is measured as of June 30, 2020, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2020.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District recognizes deferred outflow of resources as it related to the net pension liability and other postemployment benefits.

In addition to liabilities, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents and acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflow of resources as it relates to the net pension liability and the net other postemployment liability on the Statement of Net Position. In addition, the District recognizes deferred inflows of resources as they relate to property taxes, consolidated taxes and wildland fire reimbursements in the governmental fund financial statements.

Long-Term Liabilities

In the government-wide financial statements and the proprietary fund, long-term debt and other long-term obligations are reported as liabilities 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.

Compensated Absences

The costs involved in vacation time and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

The District provides for payment of accrued vacation and accrued comp time upon death, retirement, termination or permanent disability. Employees who are members of the International Association of Fire Fighters (IAFF) Local 2487 upon death, retirement or permanent disability after twenty years of enrollment with the Public Employees' Retirement System of the State of Nevada (PERS) shall be compensated for total accrued sick leave at the rate of 75% for every hour earned increasing by 5% per year up to a maximum of 100% at 25 years of PERS enrollment. For employees who are not members of IAFF Local 2487, upon death, retirement, permanent disability, or termination of an employee after ten years of full-time employment or its equivalent if the employee has not served as a full-time employee for reasons other than discharge for just cause, shall be compensated for total accrued sick leave at the rate of one hour for every three hours earned up to a maximum hour limitation.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable.

Restricted Net Position – Consists of net position with constraints placed on its use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.
Unrestricted Net Position – All other net position that does not meet the definition of restricted or net investment in capital assets.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the District considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified based primarily on the extent to which the District is bound to observe constraints imposed on the use of the resources in the fund:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are not in spendable form. For the District this includes deposits.

Restricted Fund Balance - Occurs when constraints are placed on the use of resources externally (such as through debt covenants or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation). For the District, the restricted fund balance consists of restricted assets for capital projects financed with debt.

Committed Fund Balance - Represents amounts that can be used only for the specific purposes determined by of the adoption of an ordinance committing fund balance for a specified purpose by the District's Board of Fire Commissioners prior to the end of the fiscal year. Once adopted, the limitation imposed by the Board of Fire Commissioners remains in place until the resources have been spent for the specified purpose or the Board of Fire Commissioners removes or revises the limitation. For the District, the committed fund balance consists of committed assets for capital projects.

Assigned Fund Balance - Represents amounts that are constrained by the District's intent to be used for specific purposes and consists of the District's encumbrances as approved by the Board of Fire Commissioners and the amount of fund balance to be expended in the ensuing fiscal year as approved by the Board of Fire Commissioners and amounts internally reported for sick and annual compensation benefits.

Unassigned Fund Balance - Represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds, if any, are to be spent first, assigned funds second, and unassigned funds last.

Property Taxes

All real property in the District is assigned a parcel number in accordance with state law, 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 valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January, and March, to the Treasurer of Washoe County. 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 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 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 and mobile homes. In Washoe County, taxes on motor vehicles are collected by a State agency and remitted to the local governments in the County as part of the Consolidated Tax distribution.

Implementation of GASB Statement No. 89

As of July 1, 2020, the Truckee Meadows Fire Protection District early implemented GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The implementation of this standard requires interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles in financial statements prepared using the current financial resources measurement focus and recognized as an expense in financial statements prepared using the economic resources measurement focus . In accordance with this standard, the District has recorded all interest as an expenditure in the debt service fund and as an expense in the Statement of Net Position.

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

The District's Emergency Fund had a deficit fund balance of $42,675. The District provided fire support to other local governments during the fiscal year ending June 30, 2021. These support services are reimbursable under agreements with other fire agencies. The District augmented its budget for anticipated revenues to be collected from these other agencies. The deficit balance and over-appropriation occurred due to the timing of reimbursements. The District was unable to collect a significant portion of reimbursement receivables within the revenue recognition period of 60 days after year end and therefore $1,825,674 were recognized as unavailable revenue. Therefore, this is an apparent violation of Nevada Revised Statutes (NRS) 354.626.

While it appears that the actual expenditures of the Debt Service Fund are over the statutory limit by $5,604, and the actual expenses, of the Workers' Compensation Internal Service Fund are over the statutory limit by $396,146, NRS provides exceptions. Per NRS 354.626 subsection 1, bond repayment are exempt and NRS 354.626 subsection 2 provides an exception directly related to a program of insurance.

Note 3 - Cash and Investments

The District is a voluntary participant in the Washoe County Investment Pool (WCIP). The Washoe County Board of County Commissioners administers and is responsible for the WCIP in accordance with NRS 355.175. The investment pool is not registered with the SEC as an investment company. Public Financial Management, LLC determines the fair value of the investment pool monthly. Washoe County has not provided or obtained any legally binding guarantees during the audit period to support these values. Each participant's share is equal to their investment plus or minus their pro-rata portion of monthly interest income and realized and unrealized gains/losses. The related fair value is $19,706,738 as of June 30, 2021. The District's total cash and investments is as follows at June 30, 2021:

Cash	$ 8,008
WCIP	19,706,738
Total cash and investments	$ 19,714,746

Restricted cash and investments of $906,806 are proceeds from debt issuance restricted for the acquisition of properties for fire stations, including fixtures, structures, stations, other buildings, and sites.

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make required payments. The District does not hold any such investments directly, but participates in the WCIP. The WCIP is unrated by recognized statistical rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the WCIP and the District's Payroll account are covered by one or more of the following: Federal depository insurance, the Securities Investor Protection Corporation, collateral held by the District's agent in the District's name, or by collateral held by depositories in the name of the Nevada Collateral Pool, and the balances are not exposed to custodial credit risk.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

Government Activities:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Capital assets, not being depreciated				
Land	$ 2,836,790	$ 116,104	$ (165,135)	$ 2,787,759
Construction in progress	935,765	5,455,824	(2,030,335)	4,361,254
Total capital assets, not being depreciated	3,772,555	5,571,928	(2,195,470)	7,149,013
Capital assets, being depreciated				
Land improvements	381,376	-	-	381,376
Buildings and building improvements	21,645,755	65,801	-	21,711,556
Vehicles and equipment	21,281,908	2,051,261	(963,426)	22,369,743
Total capital assets, being depreciated	43,309,039	2,117,062	(963,426)	44,462,675
Less accumulated depreciation for				
Land improvements	(263,419)	(14,874)	-	(278,293)
Buildings and building improvements	(6,632,588)	(578,774)	-	(7,211,362)
Vehicles and equipment	(11,345,589)	(1,237,282)	909,330	(11,673,541)
Total accumulated depreciation	(18,241,596)	(1,830,930)	909,330	(19,163,196)
Total capital assets, being depreciated, net	25,067,443	286,132	(54,096)	25,299,479
Governmental activities capital assets, net	$28,839,998	$ 5,858,060	$(2,249,566)	$32,448,492

The increase in accumulated depreciation includes depreciation expense of $1,830,930 charged to the public safety function.

Note 5 - Long-Term Liabilities

General obligation bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the District and are additional secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes. During the fiscal year 2021, principal and interest paid on the bonds totaled $156,635 and pledged revenues totaled $1,559,487.

The District issued general obligation capital improvement bonds in the year ended June 30, 2021 to provide funds for fire station projects. These bonds will be repaid from all legally available funds of the District, including its capital projects fund and its general fund. The bonds have a stated rate of interest of 1.53% and are payable in equal installments over the next 15 years.

General obligation bonds outstanding at June 30, 2021, are as follows:

	Issue Date	Final Payment Date	Interest Rate	Original Amount	Principal Outstanding
Direct Placement: General Obligations:					
Medium-term Equipment Bonds Series 2020	3/10/2020	3/1/2030	1.50%	$4,415,000	$4,006,000
Capital Improvement Bonds Series 2020	10/21/2020	6/1/1935	1.53%	2,100,000	1,963,000
				$6,515,000	$5,969,000

The District's outstanding medium-term equipment bonds bonds related to governmental activities of $4,006,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against the District and the interest rate may be increased to 1.92% annually.

Interest expense of $86,056 for the year was recorded by the District.

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Amount Outstanding July 1, 2020	Additions	Reductions	Amount Outstanding June 30, 2021	Due Within One Year
General Obligation Bonds	$ 4,415,000	$2,100,000	$ 546,000	$ 5,969,000	$ 543,000
Compensated absences	5,599,978	2,845,599	2,152,419	6,293,158	2,502,882
Claims and judgments	1,411,418	652,110	143,439	1,920,089	69,204
	$11,426,396	$5,597,709	$2,841,858	$14,182,247	$3,115,086

Compensated absences are generally liquidated from the General Fund and claims and judgments are liquidated from the Workers' Compensation Internal Service Fund. General Obligation Bonds will be liquidated through transfers to the Debt Service fund from the Capital projects fund.

The debt service requirements for the District's bonds are as follows:

Year Ended June 30,	Principal	Interest
2022	$ 543,000	$ 90,124
2023	552,000	81,941
2024	561,000	73,622
2025	570,000	65,168
2026	579,000	56,578
2027-2031	2,561,000	148,995
2032-2035	603,000	23,241
	$5,969,000	$ 539,669

Note 6 – Operating Leases

The District leases warehouse space under an operating lease agreement. The agreement expires on December 31, 2021. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses.

The District began a long-term lease on February 1, 2020 for office and warehouse space which expires in fiscal year 2025. The agreement expires on January 31, 2025. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses. The lease contains the option of two five year renewal periods at then prevailing fair market rental rate. The District has the right to purchase the building at $185 per square foot, plus fees, any time prior to the 36th month of the lease. The District has executed the right to purchase as of September 13, 2021, see Subsequent Events note for further details.

Total lease payments in fiscal year 2021 were $213,036. As of June 30, 2021, future minimum payments for these leases are:

Year Ended June 30,	Minimum Lease Payments
2022	$ 374,040
2023	346,224
2024	356,610
2025	211,618
	$ 1,288,492

Lessor:

The District subleases warehouse space under a sublease agreement. The sublease agreement expires on December 31, 2021. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses.

Total lease payments in fiscal year 2021 were $74,707. As of June 30, 2021, future minimum payments for these leases are:

Year Ended June	Minimum Lease
2022	$ 37,901

Note 7 - Interfund Activity

Interfund transfers for the year ended June 30, 2021 consisted of the following:

	Transfers in		
	Capital Projects Fund	Debt Service Fund	Total Transfers in
Transfers out:			
General Fund	$ 500,000	$ -	$ 500,000
Capital Projects Fund	-	630,204	630,204
Total transfers out	$ 500,000	$ 630,204	$ 1,130,204

The transfer from the General Fund to the Capital Projects Fund was used to move unrestricted, one-time savings to fund one-time capital outlay expenditures. The transfer from the Capital Projects Fund to the Debt Service Fund were to make scheduled debt payments.

Note 8- Postemployment Benefits Other than Pensions (OPEB)

Defined Benefit Plan

Plan Description and Eligibility

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the District's health benefits program. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, District fire operations were transferred to the City of Reno and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of employees' retiree health benefit costs based on service earned prior to July 1, 2000, for those employees who transferred employment to the City of Reno and retired prior to June 30, 2012 or during the term of the Interlocal Agreement. Health benefits under the City's plan included medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and the District assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any former District employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the Truckee Meadows Fire Protection District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017. The District is a participating employer in the Trust. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. 9th Street Ste D200, Reno, Nevada, 89512.

Employees covered by benefit terms. As of the measurement date of June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments:	55
Active employees:	144

Actuarial assumptions and other inputs

The District's total OPEB liability of $13,450,181 was measured as of June 30, 2020 was based on the valuation date of July 1, 2020. Projections of the sharing of benefit-related costs are based on established pattern of practice. Actuary valuations include projections of the sharing of benefit-related costs that are based on an established pattern of practice. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial funding method	Entry Age Normal Level Percent of Pay Cost Method
Amortization method	Level dollar amount over 20 years on a closed basis from June 30, 2011
Inflation	2.5%
Salary increases	
0-4 years of service	8% for two years, 7.50% after two years
5 + years of service	3% for two years, 2.50% after two years
Discount rate	5.75%
Long Term Expected Rate of Return	5.75%
Healthcare cost trend rates	
Retirees	Range between 4.0% to 8.2% annually
Retirees under the City of Reno Plan	Range between 2.6% to 5.3% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 6.0 percent as of the measurement date of June 30, 2018 to 5.75 percent as of the measurement date of June 30, 2020 and a change in the long-term inflation assumption from 3.00 percent as of the measurement date of June 30, 2018 to 2.5 percent as of the measurement date of June 30, 2020. Other changes include a change in assumption in salary increases from 8.00 percent for 0-4 years of service as of the measurement date of June 30, 2018 to 8.0 percent for two years declining to 7.5 percent for the remaining years and from 3.0 percent for 5 plus years of service to 3.0 percent for two years declining to 2.5 percent for the remaining years.

The investment rate of return of 5.75%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the following table) and includes a 2.75% long-term inflation assumption.

Asset Class	Asset allocation
Foreign Developed Equity	21.50%
U.S. Fixed Income	28.00%
U.S. Large Cap Equity	50.50%

The discount rate was based on the long term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits to the extent that plan assets are projected to cover benefit payments and administrative expenses. To the extent that OPEB plan assets are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax-exempt AA or higher Municipal Bonds as of the Measurement Date. Based on the District's current funding policy of funding the Trust annually to maintain a funded percentage of at least 80%, the Fiduciary Net Position and future expected contributions and earnings are projected to be sufficient such that the Trust remains solvent. Therefore, a discount rate of 5.75% is used in calculating the total OPEB liability.

Mortality rates for healthy life were based on the RP-2014 Male and Female Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2019 from the 2006 base year, and projected forward using projection scale MP-2019 on a generational basis.

Nevada Public Employees Retirement System (PERS) completed an experience study for employees and retirees in 2019. Based on the results of this study, Nevada PERS developed new assumed rates of retirement, withdrawal and disability. This experience study was used to updated assumptions for retirement, withdrawal, and disability.

Changes in the OPEB Liability

	Total OPEB Liability	Increase/ (Decrease) in Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2020 *(Measurement Date June 30, 2019)*	$ 10,737,148	$ 6,185,499	$ 4,551,649
Charges for the year:			
Service Cost	538,625	-	538,625
Interest on the total OPEB liability	671,333	-	671,333
Changes of benefit terms	-	-	-
Differences between actual and expected experience with regard to economic or demographic factors	817,675	-	817,675
Changes of assumptions	861,777	-	861,777
Benefit payments	(176,377)	(176,377)	-
Contributions from employer	-	651,000	(651,000)
Net investment income	-	418,050	(418,050)
Administrative expense	-	(39,115)	39,115
Total Changes	2,713,033	853,558	1,859,475
Balance at June 30, 2021 *(Measurement Date June 30, 2020)*	$ 13,450,181	$ 7,039,057	$ 6,411,124

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current discount rate:

	1% Decrease in Discount Rate (4.75%)	Discount Rate (5.75%)	1% Increase in Discount Rate (6.75%)
Net OPEB liability	$ 7,939,575	$ 6,411,124	$ 5,082,057

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend	Healthcare Cost Trend	1% Increase in Healthcare Cost Trend
Net OPEB liability	$ 4,852,045	$ 6,411,124	$ 8,256,232

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

For the year ended June 30, 2021, the District recognized OPEB expense of $1,300,594. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 14,722	$ 730,781
Changes in assumptions or other inputs	-	1,999,864
Net difference between projected and actual earnings	174,031	-
District contributions subsequent to the measurement date	N/A	750,000
Total	$ 188,753	$ 3,480,645

Deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date in the amount of $750,000 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022.

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

Year ended June 30,	Recognized Deferred (Inflows)/Outflows of Resources
2022	$ 435,528
2023	485,961
2024	500,133
2025	333,193
2026	178,475
Thereafter	608,602
Total	$ 2,541,892

Defined Contribution Plan:

Plan Description and Eligibility

During the year ended June 30, 2019, the District agreed to participate in a Post-Employment Health Plan (PEHP) a defined contribution plan for collectively bargained public employees. Under the agreement with International Association of Fire Fighters Local 2487 (Local 2487), Local 2487 determines the plan administrator for the PEHP and the District agrees to contribute to the PEHP on behalf of the employees. The plan administrator for the PEHP is Nationwide Insurance Company (the Administrator). No Changes

Employees who are members of Local 2487 hired with the District on or before July 1 2014, will have a one-time contribution of $1,000 made by the District to the employee's PEHP account for the fiscal year ending June 30, 2019 for the non-supervisory group and for the fiscal year ending June 30, 2020 for the supervisory group; thereafter an annual contribution of $120 will be made by the District to the employee's PEHP account. Employees who are members of Local 2487 group hired with the District after July 1, 2014 will have an annual contribution of $2,880 made by the District to the employee's PEHP account. The employee will pay all associated account administrative fees for the PEHP to keep the account in good standing. Contribution rates are established within the CBA and may be amended with by mutual agreement of the District and Local 2487.

Vesting and Forfeitures

The plan does not have a vesting period. Each employee shall become an eligible employee as determined by the collective bargaining agreement (CBA) and shall be entitled to receive a contribution to the PEHP as set forth in the participation agreement and CBA on the entry date coincident with or next following the later of the date on which the participant becomes an eligible employee, or the effective date of the PEHP.

If an eligible employee or participant has no dependents on the date notice of death is provided to the Administrator and no dependent is identified and no request to pay qualifying medical care expenses directly to a service provider, on behalf of a deceased eligible employee or participant, is received within 180 days of the date on which the Administrator was notified of an eligible employee or participant’s death, the balance in the participant’s account will be forfeited.

Any amount forfeited shall be allocated as soon as administratively practicable following, the date on which the Administrator determines that a forfeiture has occurred to the accounts of all other eligible employees and participants who are (or were) employed by the District and have an account balance on the valuation date. Forfeitures shall be allocated among the eligible employee and participants in accordance with procedures established by the Administrator.

The District recognized an OPEB expense related to the defined contribution plan in the amount of $173,582 as of June 30, 2021.

Note 9 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered PERS 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 PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5

years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

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

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

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

For the fiscal years ended June 30, 2021 and June 30, 2020, the Statutory Employer/employee matching rates were 15.25% for Regular and 22.00% for Police/Fire. The Employer-pay contribution (EPC) rate, for fiscal years ending June 30, 2021 and June 30, 2020, was 29.25% for Regular and 42.50% for Police/Fire.

The District's contributions were $2,961,304 for the year ended June 30, 2021.

PERS Investment Policy

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

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

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return
Domestic Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2020, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's allocation percentage of the net pension liability was based on the District's total contributions due on wages paid during the measurement period. The District's proportion of the net pension liability is based on its employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2020. At June 30, 2020, the District's proportion was .25331%, which is an increase of .01242% from the proportion measured as of June 30, 2019.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the District as of June 30, 2021, calculated using the discount rate of 7.50%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	$ 55,025,266	$ 35,281,344	$ 18,865,741

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Actuarial Assumptions

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

Inflation Rate	2.75%
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Investment Rate of Return	7.50%
Other Assumptions	Same as those used in the June 30, 2020 funding actuarial valuation

Mortality rates for regular and police/fire members are based on the following table:

Healthy:	Headcount–Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50[1], mortality rates are based on the Headcount–Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. [1] The RP-2014 Healthy Anuitant Mortality Tables have rates only for ages 50 and later.
Disabled:	Headcount–Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement:	Headcount–Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed 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.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

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

For the year ended June 30, 2021, the District recognized pension expense of $3,862,478. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,096,167	$ 455,568
Changes in assumptions or other inputs	991,015	
Net difference between projected and actual earnings on pension plan investments	-	1,332,780
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,631,252	337,186
District contributions subsequent to the measurement date	2,961,304	-
Total	$ 8,679,738	$ 2,125,534

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of $2,961,304 will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2019 (the beginning of the measurement period ended June 30, 2020) is 6.13 years.

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

Year ended June 30,	
2022	$ 313,845
2023	1,023,985
2024	1,161,869
2025	725,286
2026	329,734
Thereafter	38,181
Total	$ 3,592,900

Additional Information

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

Note 10 - Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims' liability and activity for the past two years were as follows:

Claims liability, July 1, 2019	$ 1,390,969
Claims and changes in estimates	40,657
Claims paid	(20,208)
Claims liability, June 30, 2020	1,411,418
Claims and changes in estimates	652,110
Claims paid	(143,439)
Claims liability, June 30, 2021	$ 1,920,089

Note 11- Tax Abatement

The District's tax revenues were reduced by $361,065 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

Note 12 – Commitments

On June 23, 2020, the District entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 System. Under the terms of the agreement, the District has committed to paying for an allocated portion of Washoe County's debt obligation to upgrade the existing radio communication system to address new technology requirement and aging/availability issues, radio coverage, and mutual aid interconnection. The District paid Washoe County $65,250 during the fiscal year ending June 30, 2021. The District's remaining payments to Washoe County for their portion of the debt is $692,678 in principal and $178,688 in interest with average annual payments of $62,664 over the remaining term of 14 years.

Note 13- Subsequent Events

On July 28, 2021, the District issued $7,000,000 of general obligation capital improvement bonds to finance the acquisition of properties for stations and administration with the expectation of executing the right of purchase of the Administration Building located at 3663 Barron way. On September 14, 2021, The District closed escrow on the purchase of the property for the price of $6,290,0000.

Required Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund
(Budgetary Basis)
Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes				
Ad valorem, general	$ 20,962,736	$ 20,962,736	$ 20,885,905	$ (76,831)
Ad valorem, AB 104	267,027	267,027	298,390	31,363
Licenses and permits				
Gaming, AB 104	30,000	30,000	91,652	61,652
Other	-	-	201,852	201,852
Intergovernmental				
Federal grants	-	124,000	150,217	26,217
State grants	-	20,939	717,008	696,069
Consolidated taxes	7,806,607	7,806,607	10,396,577	2,589,970
Real property transfer tax, AB 104	61,210	61,210	106,469	45,259
Supplemental city/county relief tax, AB 104	600,000	600,000	1,665,102	1,065,102
Interlocal cooperative agreement fire suppression	585,000	585,000	558,866	(26,134)
Charges for services				
Services to other agencies	48,000	48,000	660,752	612,752
Other	21,000	1,168,000	254,113	(913,887)
Miscellaneous				
Donations	437,345	442,345	1,600	(440,745)
Investment earnings	190,037	190,037	148,747	(41,290)
Net increase (decrease) in the fair value of investments	-	-	(100,393)	(100,393)
Reimbursements	331,682	1,511,682	1,184,763	(326,919)
Other	-	104,925	102,876	(2,049)
Total revenues	31,340,644	33,922,508	37,324,496	3,401,988
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	17,017,381	18,410,390	18,248,067	162,323
Employee benefits	10,381,533	11,119,555	10,366,992	752,563
Services and supplies	5,801,950	6,387,483	5,999,687	387,796
Capital outlay	-	1,010,800	603,681	407,119
Total expenditures	33,200,864	36,928,228	35,218,427	1,709,801
Excess (Deficiency) of Revenues over Expenditures	(1,860,220)	(3,005,720)	2,106,069	5,111,789

(Continued)

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Other Financing Sources (Uses)				
Transfers out				
Capital Projects Fund	$ (500,000)	$ (500,000)	(500,000)	-
Sick Annual Comp Benefits	(231,000)	(231,000)	(231,000)	-
Contingency	(620,000)	-	-	-
Total other financing sources (uses)	(1,351,000)	(731,000)	(731,000)	-
Net Change in Fund Balances	(3,211,220)	(3,736,720)	1,375,069	5,111,789
Fund Balances, Beginning of Year	8,629,860	9,155,360	11,475,006	2,319,646
Fund Balances, End of Year	$ 5,418,640	$ 5,418,640	$ 12,850,075	$ 7,431,435

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund - Emergency Fund
Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Other	$ 300,000	$ 1,000,000	$ 731,585	$ (268,415)
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	1,150,000	1,589,232	1,510,255	78,977
Employee benefits	25,000	25,000	68,771	(43,771)
Services and supplies	307,950	307,950	231,241	76,709
Capital outlay	-	260,768	263,053	(2,285)
Total expenditures	1,482,950	2,182,950	2,073,320	109,630
Net Change in Fund Balances	(1,182,950)	(1,182,950)	(1,341,735)	(158,785)
Fund Balances, Beginning of the Year	1,320,369	1,320,369	1,299,060	(21,309)
Fund Balances, End of Year	$ 137,419	$ 137,419	$ (42,675)	$ (180,094)

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis)

Year Ended June 30, 2021

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	$ 21,184,295	$ -	$ -	$ 21,184,295
Licenses and permits	293,504	-	-	293,504
Intergovernmental	13,594,239	-	-	13,594,239
Charges for services	914,865	-	-	914,865
Miscellaneous	1,337,593	1,513	-	1,339,106
Total revenues	37,324,496	1,513	-	37,326,009
Expenditures				
Current				
Public safety	35,218,427	525,098	-	35,743,525
Excess (Deficiency) of Revenues over Expenditures	2,106,069	(523,585)	-	1,582,484
Other Financing Sources (Uses)				
Transfers in	-	231,000	(231,000)	-
Transfers out	(731,000)	-	231,000	(500,000)
Total other financing sources (uses)	(731,000)	231,000	-	(500,000)
Net Change in Fund Balances	1,375,069	(292,585)	-	1,082,484
Fund Balances, Beginning of Year	11,475,006	1,174,004	-	12,649,010
Fund Balances, End of Year	$ 12,850,075	$ 881,419	$ -	$ 13,731,494

Truckee Meadows Fire Protection District

Schedule of Changes in Net Other Postemployment Benefit Liability and Related Ratios

Last Ten Fiscal Years

	2020	2019	2018	2017
Total OPEB liability				
Service cost	$ 538,625	$ 520,411	$ 417,213	$ 405,061
Interest on the total OPEB liability	671,333	613,936	501,045	455,572
Differences between actual and expected experience with regard to economic or demographic factors	817,675	-	(27,487)	-
Changes of assumptions	861,777	-	2,295,853	-
Benefit payments	(176,377)	(214,991)	(215,174)	(230,891)
Net change in total OPEB liability	2,713,033	919,356	2,971,450	629,742
Total OPEB liability-beginning	10,737,148	9,817,792	6,846,342	6,216,600
Total OPEB liability-ending (a)	$ 13,450,181	$ 10,737,148	$ 9,817,792	$ 6,846,342
Plan fiduciary net position				
Benefit payments	$ (176,377)	$ (214,991)	$ (215,174)	$ (230,891)
Contributions from employer	651,000	463,000	-	-
Net investment income	418,050	450,939	435,094	591,731
Administrative expense	(39,115)	(34,450)	(15,693)	(16,744)
Net change in plan fiduciary net position	853,558	664,498	204,227	344,096
Plan fiduciary net position-beginning	6,185,499	5,521,001	5,316,774	4,972,678
Plan fiduciary net position-ending (b)	$ 7,039,057	$ 6,185,499	$ 5,521,001	$ 5,316,774
District's net OPEB liability-ending (a) - (b)	$ 6,411,124	$ 4,551,649	$ 4,296,791	$ 1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	52.3%	57.6%	56.2%	77.7%
Covered-employee payroll	$ 16,408,769	$ 16,004,299	$ 15,660,842	$ 13,199,783
District's net OPEB liability as a percentage of covered-employee payroll	39.1%	28.4%	27.4%	11.6%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions - Other Postemployment Benefits

Last Ten Fiscal Years

	2021	2020	2019	2018
Actuarially determined contribution	$ 1,441,454	$ 1,113,849	$ 1,037,001	$ 650,895
Contributions in relation to the actuarially determined contribution	750,000	651,000	463,000	-
Contribution (deficiency) excess	$ (691,454)	$ (462,849)	$ (574,001)	$ (650,895)
Covered-employee payroll	$ 19,759,972	$ 16,408,769	$ 16,004,299	$ 15,660,842
Contributions as a percentage of covered payroll	3.80%	3.97%	2.89%	0.00%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Share of Net Pension Liability
Public Employee's Retirement System of Nevada (PERS)
Last Ten Plan Years

	District's portion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.25331%	$ 35,281,344	$ 12,985,484	271.70%	77.04%
2019	0.24089%	$ 32,847,974	$ 11,759,724	279.33%	76.46%
2018	0.23531%	$ 32,090,988	$ 11,003,348	291.65%	75.24%
2017	0.21270%	$ 28,288,166	$ 9,712,107	291.27%	74.42%
2016	0.21696%	$ 29,197,203	$ 9,271,513	314.91%	72.23%
2015	0.22129%	$ 25,358,762	$ 8,435,593	300.62%	75.13%
2014	0.20583%	$ 21,451,071	$ 7,783,987	275.58%	76.31%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Public Employee's Retirement System of Nevada (PERS)
Last Ten Fiscal Years

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered payroll	Contributions as a percentage of covered payroll
2021	$ 2,961,304	$ 2,961,304	$ -	$14,612,697	20.27%
2020	2,639,769	2,639,769	-	12,985,484	20.33%
2019	2,293,573	2,293,573	-	11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%
2015	1,707,868	1,707,868	-	8,435,593	20.25%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 1 - Internally Reported (Budgetary Basis) Funds

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the District, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies that two of these internally reported funds of the District do not meet the definition of special revenue funds and do not qualify to be separately presented for external reporting purposes.

These internally reported special revenue funds of the District (Sick Annual Comp Benefits Fund and Stabilization Fund) are combined with the General Fund for external reporting purposes.

Note 2 - Schedule of District's Contributions, OPEB

Actuarially determined contribution rates are calculated as of July 1, 2020, two years prior to the end of the fiscal year in which contributions are reported and projected forward to June 30, 2021.

Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry Age Normal Level Percent of Pay Cost Method
Amortization method	Level dollar amount over 20 years on a closed basis from June 30, 2011
Inflation	2.5%
Salary increases	
0-4 years of service	8% for two years, 7.50% after two years
5 + years of service	3% for two years, 2.50% after two years
Discount rate	5.75%
Long Term Expected Rate of Return	5.75%
Healthcare cost trend rates	
Retirees	Range between 4.0% to 8.2% annually
Retirees under the City of Reno Plan	Range between 2.6% to 5.3% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 6.0 percent as of the measurement date of June 30, 2018 to 5.75 percent as of the measurement date of June 30, 2020 and a change in the long-term inflation assumption from 3.00 percent as of the measurement date of June 30, 2018 to 2.5 percent as of the measurement date of June 30, 2020. Other changes include a change in assumption in salary increases from 8.00 percent for 0-4 years of service as of the measurement date of June 30, 2018 to 8.0 percent for two years declining to 7.5 percent for the remaining years and from 3.0 percent for 5 plus years of service to 3.0 percent for two years declining to 2.5 percent for the remaining years.

Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Balance Sheet (Budgetary Basis) to the General Fund Balance Sheet (GAAP Basis) - Governmental Funds

June 30, 2021

	General Fund (Budgetary Basis)	Internally Reported Funds	General Fund (GAAP Basis)
Assets			
Cash and investments	$ 12,271,161	$ 879,977	$ 13,151,138
Accounts receivable	422,079	-	422,079
Taxes receivable	117,805	-	117,805
Due from other governments	3,450,855	-	3,450,855
Interest receivable	28,168	1,442	29,610
Deposits	6,432	-	6,432
Total assets	$ 16,296,500	$ 881,419	$ 17,177,919
Liabilities			
Accounts payable and accrued liabilities	$ 2,518,064	$ -	$ 2,518,064
Due to other governments	773,083	-	773,083
Unearned revenue	5,125	-	5,125
Deposits	8,084	-	8,084
Total liabilities	3,304,356	-	3,304,356
Deferred Inflows of Resources			
Unavailable revenue			
Property taxes	90,166	-	90,166
Reimbursement	51,903	-	51,903
Total deferred inflows of resources	142,069	-	142,069
Fund Balances			
Nonspendable	6,432	-	6,432
Assigned:			
For budget shortfall	3,634,349	-	3,634,349
For encumbrances	450,884	-	450,884
For compensated absences buyout	-	239,352	239,352
Unassigned	8,758,410	642,067	9,400,477
Total fund balances	12,850,075	881,419	13,731,494
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 16,296,500	$ 881,419	$ 17,177,919

Truckee Meadows Fire Protection District

Combining Balance Sheet - Internally Reported (Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes (GAAP Basis) - Governmental Funds

June 30, 2021

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Assets			
Cash and investments	$ 239,352	$ 640,625	$ 879,977
Interest receivable	-	1,442	1,442
Total assets	$ 239,352	$ 642,067	$ 881,419
Liabilities			
Accounts payable and accrued liabilities	$ -	$ -	$ -
Fund Balances			
Assigned for compensated absences buyout	239,352	-	239,352
Unassigned	-	642,067	642,067
Total fund balances	239,352	642,067	881,419
Total Liabilities and Fund Balances	$ 239,352	$ 642,067	$ 881,419

Truckee Meadows Fire Protection District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Internally Reported
(Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes
Year Ended June 30, 2021

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Revenues			
Miscellaneous	$ -	$ 1,513	$ 1,513
Expenditures			
Current			
Public safety	524,718	380	525,098
Excess (Deficiency) of Revenues over Expenditures	(524,718)	1,133	(523,585)
Other Financing Sources (Uses)			
Transfers in	231,000	-	231,000
Total other financing sources (uses)	231,000	-	231,000
Net Change in Fund Balances	(293,718)	1,133	(292,585)
Fund Balances, Beginning of Year	533,070	640,934	1,174,004
Fund Balances, End of Year	$ 239,352	$ 642,067	$ 881,419

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Sick Annual Comp Benefits Fund
Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Public safety function				
Salaries and wages	$ 675,000	$ 675,000	$ 524,718	$ 150,282
Employee benefits	15,000	15,000	-	15,000
Total expenditures	690,000	690,000	524,718	165,282
Excess (Deficiency) of Revenues over Expenditures	(690,000)	(690,000)	(524,718)	165,282
Other Financing Sources (Uses)				
Transfers in				
General Fund	231,000	231,000	231,000	-
Net Change in Fund Balance	(459,000)	(459,000)	(293,718)	165,282
Fund Balance, Beginning of Year	502,936	502,936	533,070	30,134
Fund Balance, End of Year	$ 43,936	$ 43,936	$ 239,352	$ 195,416

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Stabilization Fund

Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 5,000	$ 5,000	$ 7,161	$ 2,161
Net increase (decrease) in the fair value of investments	-	-	(5,648)	(5,648)
Total revenues	5,000	5,000	1,513	(3,487)
Expenditures				
Current:				
Public safety function				
Services and supplies	550,000	550,000	380	549,620
Excess (Deficiency) of Revenues over Expenditures	(545,000)	(545,000)	1,133	546,133
Fund Balance, Beginning of Year	618,406	618,406	640,934	22,528
Fund Balance, End of Year	$ 73,406	$ 73,406	$ 642,067	$ 568,661

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Fund
Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ -	$ -	$ 46,139	$ 46,139
Net decrease in the fair value of investments	-	-	(36,784)	(36,784)
Donations	-	25,993	22,742	(3,251)
Other	-	-	18,000	18,000
Total revenues	-	25,993	50,097	24,104
Expenditures				
Current:				
Public safety function				
Salaries and wages	-	-	1,650	(1,650)
Employee benefits	-	-	22	(22)
Services and supplies	983,806	951,606	704,380	247,226
Capital outlay	17,435,292	18,307,285	5,588,416	12,718,869
Total public safety	18,419,098	19,258,891	6,294,468	12,964,423
Debt Service:				
Debt issuance costs	100,000	100,000	204,721	(104,721)
Total expenditures	18,519,098	19,358,891	6,499,189	12,859,702
Excess (Deficiency) of Revenues over Expenditures	(18,519,098)	(19,332,898)	(6,449,092)	12,883,806
Other Financing Sources (Uses)				
Proceeds from asset disposition	500,000	500,000	639,340	139,340
Proceeds from debt issuance	12,600,000	12,600,000	2,100,000	(10,500,000)
Transfers in				
General Fund	500,000	500,000	500,000	-
Transfers out				
Debt Service Fund	(624,600)	(624,600)	(630,204)	(5,604)
Total other financing sources (uses)	12,975,400	12,975,400	2,609,136	(10,366,264)
Net Change in Fund Balance	(5,543,698)	(6,357,498)	(3,839,956)	2,517,542
Fund Balance, Beginning of Year	5,727,929	6,541,729	7,509,266	967,537
Fund Balance, End of Year	$ 184,231	$ 184,231	$ 3,669,310	$ 3,485,079

Truckee Meadows Fire Protection District

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

Debt Service Fund

Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Current:				
Debt Service:				
Principal	$ 485,000	$ 485,000	$ 546,000	$ (61,000)
Interest	139,600	139,600	84,204	55,396
Total expenditures	624,600	624,600	630,204	(5,604)
Excess (Deficiency) of Revenues over Expenditures	(624,600)	(624,600)	(630,204)	(5,604)
Other Financing Sources (Uses)				
Transfers in				
Capital Projects Fund	624,600	624,600	630,204	5,604
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

Truckee Meadows Fire Protection District

Schedule of Revenue, Expenses, and Changes in Net Position - Budget and Actual

Workers' Compensation Fund

Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Operating Expenses				
Services and supplies				
Claims	$ 250,000	$ 250,000	$ 652,110	$ (402,110)
Miscellaneous	7,500	7,500	1,536	5,964
Total operating expenses	257,500	257,500	653,646	(396,146)
Nonoperating Revenues (Expenses)				
Investment earnings	-	-	28,926	28,926
Net increase (decrease) in the fair value of investments	-	-	(21,424)	(21,424)
Total nonoperating revenues (expenses)	-	-	7,502	7,502
Change in Net Position	$ (257,500)	$ (257,500)	(646,144)	$ (388,644)
Net Position, Beginning of Year			1,206,309	
Net Position, End of Year			$ 560,165	

Truckee Meadows Fire Protection District

Schedule of Cash Flows - Budget and Actual - Worker's Compensation Fund

Year Ended June 30, 2021

	2021 Budgeted Amounts		2021	
	Original	Final	Actual	Variance with Final Budget
Operating Activities				
Cash payments for services and supplies	$ (257,500)	$ (257,500)	$ (159,033)	$ 98,467
Investing Activities				
Investment earnings	-	-	10,797	10,797
Net Change in Cash and Cash Equivalents	(257,500)	(257,500)	(148,236)	109,264
Cash and Cash Equivalents, Beginning of Year	2,337,770	2,337,770	2,634,193	296,423
Cash and Cash Equivalents, End of Year	$ 2,080,270	$ 2,080,270	$ 2,485,957	$ 405,687
Reconciliation of operating income (loss) to net cash from (used for) operating activities				
Operating income (loss)			$ (653,646)	
Adjustments to reconcile operating loss to net cash used for operating activities				
Change in				
Due to other governments			(14,058)	
Pending claims			508,671	
Total adjustments			494,613	
Net Cash Provided (Used for) Operating Activities			$ (159,033)	

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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 Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, 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, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as Finding 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Truckee Meadows Fire Protection District's Response to Finding

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

Purpose of this Report

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

Eide Bailly LLP

Reno, Nevada
November 22, 2021

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Auditor's Comments

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

In connection with our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statues cited below other than the violations reported in Note 2 to the financial statements. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they related to accounting matters.

Current Year Statute Compliance
The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 of the financial statements.

Progress on Prior Year Statute Compliance
The District reported no instances of noncompliance with significant constraints on its financial administration during the year ended June 30, 2020.

Prior Year Recommendations
There were no findings for the year ended June 30, 2020.

Current Year Recommendations
The current year recommendations are reported in the Schedule of Findings and Responses.

Eide Bailly LLP

Reno, Nevada
November 22, 2021

2021-001: Accrued Liabilities
Material Weakness

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Appropriate reconciliation of accrued liabilities is a key component of an effective system of internal control over financial reporting.

Condition: During our testing over accrued liabilities, we noted that the June 2021 PERS (pension) payable was not recorded.

Cause: The District did not have adequate internal controls to ensure the PERS payable was appropriately recorded and accrued to fiscal year 2021.

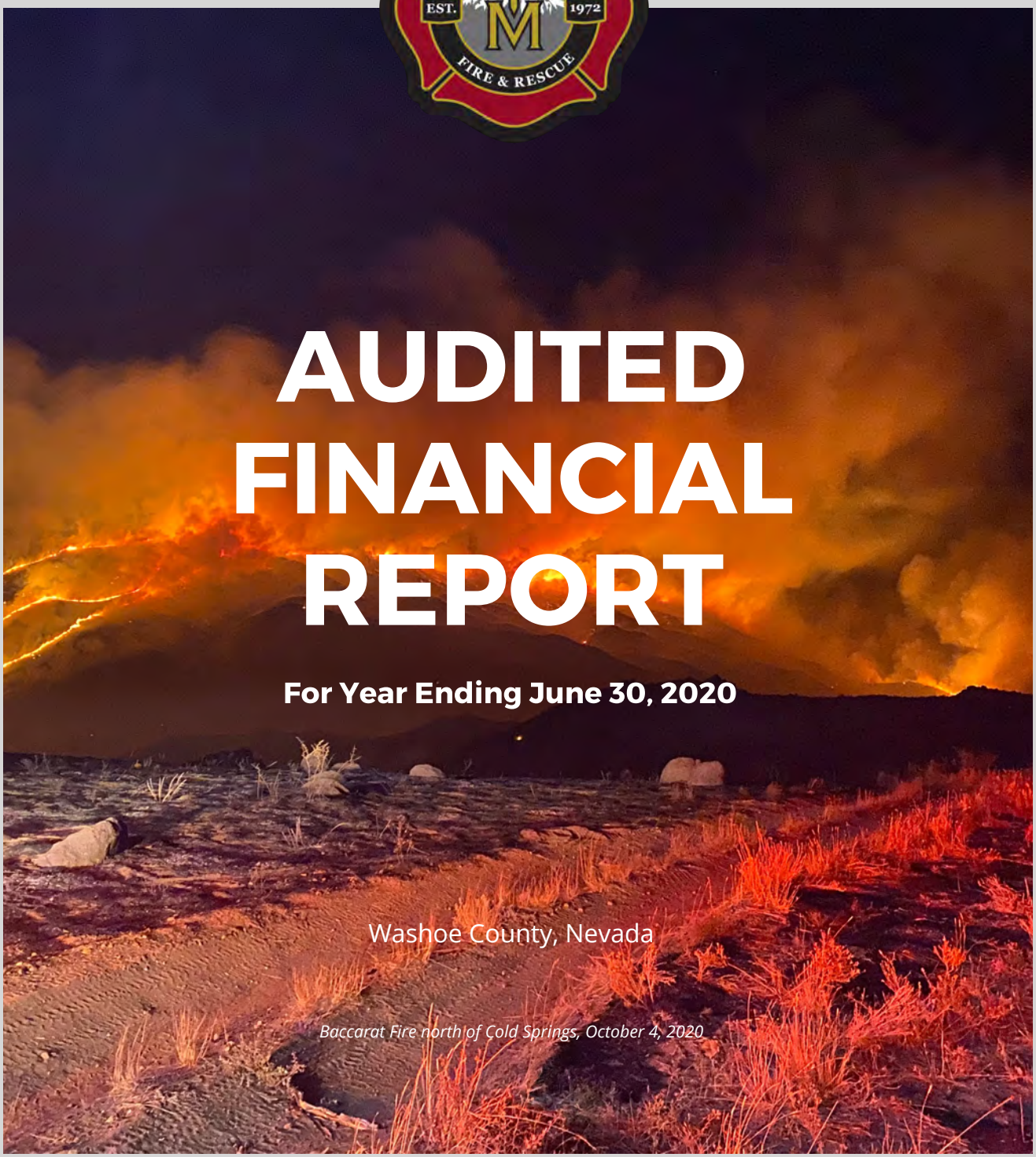
Effect: Prior to adjustment, accrued liabilities and expenses were understated by $544,878 in the General Fund.

Recommendation: We recommend the District enhance internal controls to ensure the PERS payable is appropriately recorded and accrued.

Views of Responsible Officials: The District changed payroll systems during the fiscal year ended June 30, 2021. New procedures and reviews were developed for the new payroll system to determine that final year end accruals were recorded and payroll and payroll benefit related expenses were accurate. The new procedures did not consider that pension related expenses are paid later than other payroll and payroll benefit expenses. This resulted in an understatement of the District's pension expense. The District has modified procedures, including adding additional steps to the year-end calculation template, detailed comparison to prior year for unusual differences and additional level of reviews, to make sure that all payroll and payroll benefit expenses are accurately recorded in the future.

EXHIBIT 8d

Truckee Meadows Fire Protection District



AUDITED FINANCIAL REPORT

For Year Ending June 30, 2020

Washoe County, Nevada

Baccarat Fire north of Cold Springs, October 4, 2020

Financial Statements
June 30, 2020

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

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Independent Auditor's Report

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-9, budgetary comparison information and reconciliation on pages 40-43, schedule of changes in net other postemployment benefit liability and related ratios on page 44, schedule of District's contributions – other postemployment benefits on page 45, schedule of District's share of net pension liability on page 46, and schedule of District's contributions – PERS on page 47, and the notes to the required supplementary information on page 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, including budgetary comparisons and reconciliations, are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report November 25, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Eide Bailly LLP

Reno, Nevada
November 25, 2020

As management of the Truckee Meadows Fire Protection District's (the District) finances, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $11,468,896 which includes $28,469,092 net investment in capital assets, $1,442,078 restricted for wildland fire emergencies, $1,206,309 restricted for claims, and ($19,648,583) which is the unrestricted net position. Governmental activities include all funds of the District.

- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $21,457,336 an increase of $4,897,137 or 29.57% in comparison with the prior year. This increase was primarily caused by the issuance of $4,415,000 in long-term debt. The proceeds are included in the governmental funds however, the liability will not be paid with current economic resources therefore the liabilities is not included in the governmental funds. Approximately 41.33% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Total assets of the District at June 30, 2020 were $56,311,420 with capital assets, net of accumulated depreciation, accounting for $28,839,998 of that total. Total deferred outflows of resources of the District at June 30, 2020 were $10,350,772 all of which is related to post employment costs including health benefits and pension. Of the total liabilities of $51,847,543, approximately 94.17% or $48,826,019 represent liabilities related to long-term liabilities of the District. This is an increase of $6,296,260 in liabilities in comparison with the prior year and was primarily caused by the increase in bonds payable of $4,415,000 issued during the year, compensated absences of $702,902 due to salary increases and growth of the District, and increase in net pension liability of $756,986 due to changes in actuary assumptions and valuations. Total deferred inflows of resources of the District at June 30, 2020 were $3,345,753 all of which is related to post employment costs including health benefits and pension.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave). Total revenues for the year ended June 30, 2020 were $33,325,850 consisting primarily of taxes and intergovernmental revenues, while total expenses were $36,211,227. This resulted in a decrease in net

position of $2,885,377 or 20.10% from prior year. The decrease was primarily caused by non-cash related expenses, including, increases in other postemployment benefit liability, pension liability and compensated absences liability. The District's net position remains strong.

Both of the government-wide financial statements show the public safety function of the District, which is principally supported by taxes and intergovernmental revenues (governmental activities). All governmental activities of the District are included in the public safety function since the District is a single-purpose entity.

The government-wide financial statements can be found on pages 10 and 11 of this report.

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 objectives. 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 fall into the governmental funds category, except for the proprietary fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Fund and Capital Projects Fund, all of which are considered to be major funds. The District adopts an annual appropriated budget for each of its funds. A budgetary comparison statement or schedule has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements and the reconciliations to the government-wide financial statements can be found on pages 12 through 15 of this report.

Proprietary funds. The District maintains one type of proprietary fund, which is an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's functions. The District's internal service fund is used to account for its workers' compensation liability. Because these services benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The internal service fund is reported in the proprietary fund financial statements and can be found on pages 16 through 18 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 39 of this report.

Other information. The District maintains a stabilization fund and a sick annual comp benefits fund for internal purposes. These funds do not meet the definition of special revenue funds under Governmental Accounting

Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* which was implemented in 2011 by the District. The activity for these funds is included in the General Fund in the basic financial statements; however, since the District prepares a budget for these funds, a reconciliation of budgetary basis financial statements to GAAP basis financial statements is presented immediately following the notes to the financial statements. These reconciliations can be found on pages 43 and 49 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

- As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2020, the District's total net position was $11,468,896, which is a $2,885,377 decrease from the prior year. The primary reason for the decrease was the increase in other postemployment benefit liability, pension liability and compensate absences liability.

Truckee Meadows Fire Protection District's Net Position

	Governmental Activities	
	2020	2019
Current and other assets	$ 27,471,422	$ 23,188,368
Capital assets	28,839,998	28,587,268
Total assets	56,311,420	51,775,636
Deferred outflows of resources	10,350,772	10,688,660
Other liabilities	3,021,524	2,882,644
Long-term liabilities	48,826,019	42,668,639
Total liabilities	51,847,543	45,551,283
Deferred inflows of resources	3,345,753	2,558,740
Net position:		
Investment in capital assets	28,469,092	28,587,268
Restricted	2,648,387	7,285,394
Unrestricted	(19,648,583)	(21,518,389)
Total net position	$ 11,468,896	$ 14,354,273

The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $11,468,896. Net position includes the District's net investment in capital assets (e.g., land, buildings, machinery, and equipment). The net investment in capital assets as of June 30, 2020 was $28,469,092. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the District's net position $2,648,387 represents resources that are subject to external restrictions on how they may be used, such as the workers' compensation claims and emergencies. The remaining balance of unrestricted net position was ($19,648,583).

At the end of the current fiscal year, the District is able to report positive balances in two of the three categories of net position. The negative unrestricted net position was caused by the accounting standard requiring the reporting of the Net Pension Liability on the balance sheet.

Truckee Meadows Fire Protection District's Changes in Net Position

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for services	$ 665,975	$ 525,145
Operating grants and contributions	16,109	100
General revenues:		
Property taxes	19,937,912	18,494,193
Consolidated taxes	9,021,756	8,725,419
Other taxes	1,557,133	1,699,759
Unrestricted investment earnings	918,533	733,940
Reimbursements	1,114,528	1,828,454
Other	93,904	900,189
Total revenues	33,325,850	32,907,199
Expenses:		
Public safety	36,116,362	34,083,907
Debt service	94,865	-
Total expenses	36,211,227	34,083,907
Increase (Decrease) in net position	(2,885,377)	(1,176,708)
Net position, July 1	14,354,273	15,530,981
Net position, June 30	$ 11,468,896	$ 14,354,273

Total Revenues. The District's total revenues increased by $418,651, or 1.27%. The primary increase was caused by an increase of $1,443,719 in property tax. Also included in the increase is a $296,337 increase in consolidated taxes. These increases were offset by decreases in reimbursements in the amount of $713,926 primarily related to fire reimbursements in the Emergency Fund and a decrease of other revenues related to a one time gain on sale of property that occurred in the prior fiscal year.

Total Expenses. The District's total expenses increased by $2,127,320 or by 6.24% which was primarily due to salary and benefit increases, including additional costs related to pension and post-employment benefits, and increases in the number of employees due to the growth of the District.

Net Position. The District's total net position decreased by $2,885,377 during the fiscal year ended June 30, 2020. The District's total net position decreased by $1,176,708 during the fiscal year ended June 30, 2019, including a prior period adjustment of $275,736. The decrease in total net position in the fiscal year ended June 30, 2020 was primarily caused by non-cash expenses, including change in other post-employment benefit and pension related liabilities and an increase in compensate absences liability.

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 near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $21,457,336, an increase of $4,897,137 or 29.57% in comparison with the prior year. This increase was primarily caused by the increases is intergovernmental revenues associated with local sales taxes and proceeds from the issuance of bonds. Approximately 41.33% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

The General Fund is the primary operating fund of the District. For the fiscal year ended June 30, 2020, the total fund balance for the General Fund was $12,649,010. The total fund balance includes an assigned fund balance of $3,744,290 which consists of $133,941 assigned for encumbrances, $3,077,279 appropriated to the fiscal year 20/21 budget and $533,070 assigned to pay out accrued sick and annual compensation balances. The remaining fund balance consists of, $36,034 in nonspendable fund balance, and $8,868,686 unassigned.

The total fund balance for the General Fund in the amount of $12,649,010 is an increase of $2,217,975 from the prior year. This increase is primarily caused by increases in intergovernmental revenues associated with local sales taxes.

As a measure of the General Fund's liquidity, it may be useful to compare the June 30, 2020 total fund balance not attributable to the Stabilization Fund or the Sick Annual Comp Benefits Fund of $11,475,006 to fund expenditures. The fund balance represents 38.15% of total General Fund expenditures. This represents approximately 4.6 months' worth of expenditures. The fund balance will give the District's General Fund sufficient cash flow to meet its operational obligations.

The District's Emergency Fund was established according to NRS 474 for the funding for unforeseen emergencies, primarily large wildland fires and other natural disasters. In fiscal year 2020, the District incurred large wildland fires within its jurisdiction; and it provided fire suppression services to other entities for a fee and paid for the State wildland fire insurance program and other expenditures which totaled $609,009. The Emergency Fund balance as of June 30, 2020 was $1,299,060.

The Capital Projects Fund activity in fiscal year 2020 included, most notably, the issuance of bonds in the amount of $4,415,000. Purchases from the Fund, included among other things, the purchase of land for a future consolidated fire station, a ladder truck, and three brush trucks. In addition, the District refurbished five water tenders and replaced computers in all the District's apparatus.

Proprietary funds. The District's proprietary fund provides information on the workers' compensation program of the District. The net position of the Workers' Compensation Internal Service Fund as of June 30, 2020, was $1,206,309. In fiscal year 2020, the District fully funded its workers' compensation liabilities. In fiscal year 2020, the District budgeted to continue to fully fund the District's workers' compensation liabilities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's net investment in capital assets as of June 30, 2020, amounts to $28,839,998 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and building improvements, and vehicles and equipment. Refer to Note 4 for further detail.

Long-term debt. During the fiscal year, the District issued long-term bonded debt in the amount of $4,415,000 to be used to fund the purchase and buildup of vehicles and apparatus, including fire engines and water tenders. This is the first issuance of debt by the District. This debt is backed by the full faith and credit of the District. Scheduled principal and interest payments will commence in fiscal year ending June 30, 2021. Other long-term obligations of the District included compensated absences, such as accrued vacation and sick leave, and estimated workers compensation' claims. Refer to Note 5 for further detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District relies primarily on two types of tax revenues. The first of these is ad valorem or property taxes and is directly affected by the assessed property tax values in Washoe County, Nevada. Property tax revenues are projected to increase for 2020-2021. Assessed values increased by 7.18% for the coming fiscal year.

- The second significant tax revenue for the District, the consolidated tax, consists primarily of sales taxes. For the year ended June 30, 2020, taxable sales in Washoe County increased by 4.8% over the previous fiscal year. For the fiscal year ending June 30, 2021, the District budgeted for a decrease in sales tax revenue of 13.5% in reaction to the current COVID-19 pandemic and the expected impact to sales revenues.

These factors were considered in preparing the District's budget for the 2021 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows, 3663 Barron Way, Reno, Nevada 89511.

Truckee Meadows Fire Protection District

Statement of Net Position

June 30, 2020

	Governmental Activities
Assets	
Cash and investments	$ 20,547,150
Accounts receivable	202,325
Taxes receivable	173,110
Due from other governments, net of allowance for doubtful accounts	2,917,511
Interest receivable	75,540
Deposits	3,526,184
Prepaids	29,602
Capital assets, not being depreciated	3,772,555
Capital assets being depreciated, net of accumulated depreciation	25,067,443
Total assets	56,311,420
Deferred Outflows of Resources	
Pension related amounts	8,114,709
Other postemployment benefits related amounts	2,236,063
Total deferred outflows of resources	10,350,772
Liabilities	
Accounts payable and accrued liabilities	2,405,571
Due to other governments	573,079
Unearned revenue	22,742
Accrued interest	20,132
Noncurrent liabilities	
Due within one year	
Bonds payable	409,000
Claims and judgments	50,645
Compensated absences	1,986,388
Due in more than one year	
Bonds payable	4,006,000
Claims and judgments	1,360,773
Compensated absences	3,613,590
Net other postemployment benefits liability	4,551,649
Net pension liability	32,847,974
Total liabilities	51,847,543
Deferred Inflows of Resources	
Other postemployment benefits related amounts	253,052
Pension related amounts	3,092,701
Total deferred inflows of resources	3,345,753
Net Position	
Investment in capital assets	28,469,092
Restricted for	
Wildland fire emergencies	1,442,078
Claims	1,206,309
Unrestricted	(19,648,583)
Total net position	$ 11,468,896

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Statement of Activities
Year Ended June 30, 2020

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities				
Public safety	$ 36,116,362	$ 665,975	$ 16,109	$ (35,434,278)
Debt service	94,865	-	-	(94,865)
	$ 36,211,227	$ 665,975	$ 16,109	$ (35,529,143)
General Revenues				
Ad valorem taxes				19,937,912
Intergovernmental Revenues				
Consolidated taxes				9,021,756
SCCRT-AB104				1,410,137
Real property transfer tax				146,996
Licenses and permits				62,074
Reimbursements				1,114,528
Unrestricted investment earnings				918,533
Other				27,769
Gain on sale of assets				4,061
Total general revenues				32,643,766
Change in Net Position				(2,885,377)
Net Position, Beginning of Year				14,354,273
Net Position, End of Year				$ 11,468,896

Truckee Meadows Fire Protection District

Balance Sheet - Governmental Funds

June 30, 2020

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and investments	$ 12,643,479	$ 1,220,935	$ 4,048,543	$ 17,912,957
Accounts receivable	202,325	-	-	202,325
Taxes receivable	173,110	-	-	173,110
Due from other governments, net of allowance for doubtful accounts	2,567,036	350,475	-	2,917,511
Interest receivable	51,790	-	14,795	66,585
Deposits	6,432	-	3,519,752	3,526,184
Prepaid	29,602	-	-	29,602
Total assets	$ 15,673,774	$ 1,571,410	$ 7,583,090	$ 24,828,274
Liabilities				
Accounts payable and accrued liabilities	$ 2,202,415	$ 129,332	$ 73,824	$ 2,405,571
Due to other governments	547,658	-	-	547,658
Unearned revenue	22,742	-	-	22,742
Total liabilities	2,772,815	129,332	73,824	2,975,971
Deferred Inflows of Resources				
Unavailable revenues				
Property taxes	132,108	-	-	132,108
Reimbursements	119,841	143,018	-	262,859
Total deferred inflows of resources	251,949	143,018	-	394,967
Fund Balances				
Nonspendable	36,034	-	3,519,752	3,555,786
Restricted	-	1,299,060	563,717	1,862,777
Committed	-	-	3,425,797	3,425,797
Assigned				
For budget shortfall	3,211,220			3,211,220
For compensated absences buyout	533,070			533,070
Unassigned	8,868,686	-	-	8,868,686
Total fund balances	12,649,010	1,299,060	7,509,266	21,457,336
Total liabilities, deferred inflows of resources, and fund balances	$ 15,673,774	$ 1,571,410	$ 7,583,090	$ 24,828,274

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

Total fund balances - total governmental funds		$ 21,457,336
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds.		
Governmental capital assets	47,081,594	
Less accumulated depreciation	(18,241,596)	
		28,839,998
Deferred inflows of resources are not available to pay for current period expenditures, and, therefore, are deferred in the funds.		394,967
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.		
Accrued interest	(20,132)	
Bonds payable	(4,415,000)	
Compensated absences	(5,599,978)	
Net other postemployment benefits liability	(4,551,649)	
Net pension liability	(32,847,974)	
		(47,434,733)
Deferred outflows and inflows of resources related to other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	2,236,063	
Deferred inflows of resources related to OPEB	(253,052)	
		1,983,011
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	8,114,709	
Deferred inflows of resources related to pensions	(3,092,701)	
		5,022,008
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net position of the Internal Service Funds is reported with governmental activities		1,206,309
Net position of governmental activities		$ 11,468,896

Truckee Meadows Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2020

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Taxes	$ 19,930,329	$ -	$ -	$ 19,930,329
Licenses and permits	62,074	-	-	62,074
Intergovernmental	12,201,551	-	-	12,201,551
Charges for services	48,480	-	-	48,480
Miscellaneous	1,241,396	320,653	211,118	1,773,167
Total revenues	33,483,830	320,653	211,118	34,015,601
Expenditures				
Current				
Public safety	30,465,855	609,009	678,769	31,753,633
Capital outlay	-	-	1,720,108	1,720,108
Debt service	-	-	74,733	74,733
Total expenditures	30,465,855	609,009	2,473,610	33,548,474
Excess (Deficiency) of Revenues over Expenditures	3,017,975	(288,356)	(2,262,492)	467,127
Other Financing Sources (Uses)				
Proceeds from debt issuance	-	-	4,415,000	4,415,000
Transfers in	-	-	800,000	800,000
Transfers out	(800,000)	-	-	(800,000)
Sale of capital assets	-	-	15,010	15,010
Total other financing sources (uses)	(800,000)	-	5,230,010	4,430,010
Net Change in Fund Balances	2,217,975	(288,356)	2,967,518	4,897,137
Fund Balances, Beginning of Year	10,431,035	1,587,416	4,541,748	16,560,199
Fund Balances, End of Year	$ 12,649,010	$ 1,299,060	$ 7,509,266	$ 21,457,336

Truckee Meadows Fire Protection District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 4,897,137
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	1,856,074	
Less current year depreciation/amortization	(1,592,395)	
		263,679
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Thus, the change in net position differs from the change in fund balances by the change in unavailable revenue.		(806,585)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities and/or deferred outflows of resources in the Statement of Net Position.		
Bonds issued		(4,415,000)
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	(875,972)	
Change in tax refund	165,885	
Change in accrued interest	(20,132)	
		(730,219)
In the statement of activities, the gain or loss on the disposal of capital assets is reported. In the governmental funds, the gain or loss is not reported. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold less the balance in accumulated depreciation.		(10,949)
Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as pension expense.		
OPEB contributions	651,000	
OPEB expense	(1,095,084)	
Pension contributions	2,423,345	
Pension expense	(4,116,006)	
		(2,136,745)
The internal service funds are used by management to account for the costs of retiree health medical expenses and workers' compensation. The net revenue of the internal service funds is reported with governmental activities.		53,305
Change in net position of governmental activities		$ (2,885,377)

Truckee Meadows Fire Protection District

Statement of Net Position - Proprietary Fund - Workers' Compensation Internal Service Fund

June 30, 2020

	Governmental Activities Internal Service Funds
Assets	
Current assets	
Cash and investments	$ 2,634,193
Interest receivable	8,955
Total assets	2,643,148
Liabilities	
Current liabilities	
Due to other governments	25,421
Claims and judgments	50,645
Total current liabilities	76,066
Noncurrent liabilities	
Claims and judgments	1,360,773
Total liabilities	1,436,839
Net Position	
Restricted for claims	$ 1,206,309

Truckee Meadows Fire Protection District

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

Year Ended June 30, 2020

	Governmental Activities Internal Service Funds
Operating Expenses	
Services and supplies	
Claims	$ 56,516
Miscellaneous	2,952
Total operating expenses	59,468
Operating Income (Loss)	(59,468)
Nonoperating Revenues (Expenses)	
Investment earnings	45,323
Net increase in the fair value of investments	67,450
Total nonoperating revenues (expenses)	112,773
Change in Net Position	53,305
Net Position, Beginning of Year	1,153,004
Net Position, End of Year	$ 1,206,309

	Governmental Activities Internal Service Funds
Operating Activities	
Cash payments for services and supplies	$ (23,161)
Investing Activities	
Investment earnings	113,531
Net Change in Cash and Cash Equivalents	90,370
Cash and Cash Equivalents, Beginning of Year	2,543,823
Cash and Cash Equivalents, End of Year	$ 2,634,193
Reconciliation of operating income (loss) to net cash from (used for) operating activities	
Operating income (loss)	$ (59,468)
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:	
Change in	
Due to other governments	15,858
Pending claims	20,449
Total adjustments	36,307
Net Cash used for Operating Activities	$ (23,161)

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District.

The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County. However, the Board of County Commissioners acts as the Board of Fire Commissioners of the District and as such, as defined in governmental accounting standards generally accepted in the United States of America, the District has been classified as a discretely presented component unit of the County.

Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the District. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of the public safety function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the funds of the District. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources in connection with resources that have been received, but not yet earned. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, postemployment benefits, and claims and judgments, are recorded only when payment is due.

The District initially utilizes restricted resources to finance qualifying activities prior to unrestricted resources, which are utilized as they are needed.

Property taxes, licenses and permits, intergovernmental revenues, and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received by the District.

The focus of proprietary fund measurement is upon determination of operating income or loss, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services (employee benefits). All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The District's Workers' Compensation Internal Service Fund is the only proprietary fund. The financial statements of the Workers' Compensation Internal Service Fund is consolidated into the governmental column when presented in the government-wide financial statements. The costs of these services are reported in the public safety function. The effect of interfund activity has been removed from the government-wide financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The Wildland Fire Emergency Reserve Fund (The Emergency Fund), a special revenue fund under Nevada Revised Statutes (NRS), was created to account for the cost of unforeseen large wildland fire emergencies pursuant to NRS 474.510.

The Capital Projects Fund, a capital projects fund, accounts for the financial resources to be used for the acquisition and construction of major capital assets.

Additionally, the District reports the following fund type:

The Workers' Compensation Fund Internal Service Fund accounts for the workers' compensation activity.

Budgets and Budgetary Accounting

Truckee Meadows Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

1. On or before April 15, the Board of Fire Commissioners files a tentative budget with the Nevada Department of Taxation for all funds.
2. Public hearings on the tentative budget are held on the third Monday in May in conjunction with Washoe County's budget hearing.
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 members of the Board. The final budget must then be forwarded to the Department of Taxation for compliance with State laws and

regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.

4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
5. Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported special revenue fund.

   Pursuant to Nevada Revised Statute 354.598005 the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Fire Commissioners, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year. In accordance with state statute, actual expenditures generally may not exceed budgetary appropriations of the public safety function of the General Fund, Special Revenue Funds, and Capital Projects Fund. Also, actual operating and non-operating expenses of the Internal Service Fund generally may not exceed budgeted amounts.

Cash Deposited and Invested with Washoe County Treasurer

A majority of all cash transactions of the District are handled by the Washoe County Treasurer's office. Cash balances are pooled and, to the extent practicable, invested as permitted by law in combination with Washoe County funds.

For purposes of the Statement of Cash Flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. The District’s cash and investments pooled with Washoe County funds and the District’s payroll cash account are available upon demand, therefore all cash and investments of the District are considered to be cash equivalents.

Taxes Receivable

Real and personal 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.

Personal property taxes receivable reflect only those taxes management believes to be collectible.

Amounts not collected within 60 days after year-end have been recorded as deferred inflows of resources at the governmental fund level.

Receivables

The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2020, the allowance for uncollectible accounts was $11,017 in the Emergency Fund.

Deposits and prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as deposits and prepaid items in both the government-wide and fund financial statements. The amounts of deposits and prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $10,000 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 donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	40 years
Buildings	40 years
Building improvements	20 years
Vehicles and equipment	5 - 20 years

Pension

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

Other Postemployment Benefits

The District provides other postemployment benefits (OPEB) for eligible employees through a single-employer defined benefit OPEB plan. The plan is administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11,2010 by the Board of County Commissioners. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The District's net OPEB liability is measured as of June 30, 2019, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2018, with the amounts rolled forward to June 30, 2019.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow

of resources (expense/expenditure) until then. The District recognizes deferred outflow of resources as it related to the net pension liability and other postemployment benefits.

In addition to liabilities, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents and acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflow of resources as it relates to the net pension liability and the net other postemployment liability on the Statement of Net Position. In addition, the District recognizes deferred inflows of resources as they relate to property taxes, consolidated taxes and wildland fire reimbursements in the governmental fund financial statements.

Long-Term Liabilities

In the government-wide financial statements and the proprietary fund, long-term debt and other long-term obligations are reported as liabilities 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.

Compensated Absences

The costs involved in vacation time and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

The District provides for payment of accrued vacation and accrued comp time upon death, retirement, termination or permanent disability. Employees who are members of the International Association of Fire Fighters (IAFF) Local 2487 upon death, retirement or permanent disability after twenty years of enrollment with the Public Employees' Retirement System of the State of Nevada (PERS) shall be compensated for total accrued sick leave at the rate of 75% for every hour earned increasing by 5% per year up to a maximum of 100% at 25 years of PERS enrollment. For employees who are not members of IAFF Local 2487, upon death, retirement, permanent disability, or termination of an employee after ten years of full-time employment or its equivalent if the employee has not served as a full-time employee for reasons other than discharge for just cause, shall be compensated for total accrued sick leave at the rate of one hour for every three hours earned up to a maximum hour limitation.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable.

Restricted Net Position – Consists of net position with constraints placed on its use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of restricted or net investment in capital assets.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the District considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified based primarily on the extent to which the District is bound to observe constraints imposed on the use of the resources in the fund:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are not in spendable form. For the District this includes deposits and prepaid items.

Restricted Fund Balance - Occurs when constraints are placed on the use of resources externally (such as through debt covenants or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation). For the District, the restricted fund balance consists of restricted assets for capital projects financed with debt and emergency resources.

Committed Fund Balance - Represents amounts that can be used only for the specific purposes determined by of the adoption of an ordinance committing fund balance for a specified purpose by the District's Board of Fire Commissioners prior to the end of the fiscal year. Once adopted, the limitation imposed by the Board of Fire Commissioners remains in place until the resources have been spent for the specified purpose or the Board of Fire Commissioners removes or revises the limitation. For the District, the committed fund balance consists of committed assets for capital projects.

Assigned Fund Balance - Represents amounts that are constrained by the District's intent to be used for specific purposes and consists of the District's encumbrances as approved by the Board of Fire Commissioners and the amount of fund balance to be expended in the ensuing fiscal year as approved by the Board of Fire Commissioners and amounts internally reported for sick and annual compensation benefits.

Unassigned Fund Balance - Represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds, if any, are to be spent first, assigned funds second, and unassigned funds last.

Property Taxes

All real property in the District is assigned a parcel number in accordance with state law, 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 valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January, and March, to the Treasurer of Washoe County. 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 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 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 and mobile homes. In Washoe County, taxes on motor vehicles are collected by a State agency and remitted to the local governments in the County as part of the Consolidated Tax distribution.

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

The District conformed to all significant statutory and administrative code constraints on its financial administration during the year.

Note 3 - Cash and Investments

The District is a voluntary participant in the Washoe County Investment Pool (WCIP). The Washoe County Board of County Commissioners administers and is responsible for the WCIP in accordance with NRS 355.175. The investment pool is not registered with the SEC as an investment company. Public Financial Management, LLC determines the fair value of the investment pool monthly. Washoe County has not provided or obtained any legally binding guarantees during the audit period to support these values. Each participant's share is equal to their investment plus or minus their pro-rata portion of monthly interest income and realized and unrealized gains/losses. The related fair value is $19,805,432 as of June 30, 2020. The District's total cash and investments is as follows at June 30, 2020:

Cash	$ 741,718
WCIP	19,805,432
Total cash and investments	$ 20,547,150

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make required payments. The District does not hold any such investments directly, but participates in the WCIP. The WCIP is unrated by recognized statistical rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the WCIP and the District's Payroll account are covered by one or more of the following: Federal depository insurance, the Securities Investor Protection Corporation, collateral held by the District's agent in the District's name, or by collateral held by depositories in the name of the Nevada Collateral Pool, and the balances are not exposed to custodial credit risk.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

Government Activities:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Capital assets, not being depreciated				
Land	$ 2,359,309	$ 477,481	$ -	$ 2,836,790
Construction in progress	2,013,294	1,206,248	(2,283,777)	935,765
Total capital assets, not being depreciated	4,372,603	1,683,729	(2,283,777)	3,772,555
Capital assets, being depreciated				
Land improvements	381,376	-	-	381,376
Buildings and building improvements	21,468,930	176,825	-	21,645,755
Vehicles and equipment	19,016,123	2,277,175	(11,390)	21,281,908
Total capital assets, being depreciated	40,866,429	2,454,000	(11,390)	43,309,039
Less accumulated depreciation for				
Land improvements	(248,545)	(14,874)	-	(263,419)
Buildings and building improvements	(6,067,513)	(565,075)	-	(6,632,588)
Vehicles and equipment	(10,335,706)	(1,012,446)	2,563	(11,345,589)
Total accumulated depreciation	(16,651,764)	(1,592,395)	2,563	(18,241,596)
Total capital assets, being depreciated, net	24,214,665	861,605	(8,827)	25,067,443
Governmental activities capital assets, net	$ 28,587,268	$ 2,545,334	$ (2,292,604)	$ 28,839,998

The increase in accumulated depreciation includes depreciation expense of $1,592,395 charged to the public safety function.

Note 5 - Long-Term Liabilities

General obligation bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the District.

The District issued general obligation medium-term equipment bonds in the year ended June 30, 2020 to provide funds for purchase of fire engines and equipment. These bonds will be repaid from all legally available funds of the District, including its capital projects fund and its general fund. The bonds have a stated rate of interest of 1.5% and are payable in equal installments over the next 10 years.

The District's outstanding bonds related to governmental activities of $4,415,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against the District and the interest rate may be increased to 1.92% annually.

General obligation bonds outstanding at June 30, 2020, are as follows:

	Issue Date	Final Payment Date	Interest Rate	Original Amount
Direct Placement: General Obligations:				
Medium-term Equipment Bonds Series 2020	3/10/2020	3/1/2030	1.50%	$4,415,000

Interest expense of $20,132 for the year was recorded by the District.

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Amount Outstanding July 1, 2019	Additions	Reductions	Amount Outstanding June 30, 2020	Due Within One Year
General Obligation Bonds	$ -	$4,415,000	$ -	$ 4,415,000	$ 409,000
Compensated absences	4,724,006	2,580,685	1,704,713	5,599,978	1,986,388
Claims and judgments	1,390,969	40,657	20,208	1,411,418	50,645
Tax refund	165,885	-	165,885	-	-
	$6,280,860	$7,036,342	$1,890,806	$ 11,426,396	$2,446,033

Compensated absences are generally liquidated from the General Fund and claims and judgments are liquidated from the Workers' Compensation Internal Service Fund. General Obligation Bonds will be liquidated through transfers to the Debt Service fund, once created in Fiscal year 2021, from the Capital projects fund.

The debt service requirements for the District's bonds are as follows:

Year Ended June 30,	Principal	Interest
2021	$ 409,000	$ 64,569
2022	416,000	60,090
2023	423,000	53,850
2024	430,000	47,505
2025	437,000	41,055
2026-2030	2,300,000	104,700
	$4,415,000	$ 371,769

Note 6 – Operating Leases

The District leases warehouse space under an operating lease agreement. The agreement expires on December 31, 2021. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses.

The District began a long-term lease on February 1, 2020 for office and warehouse space which expires in fiscal year 2025. The agreement expires on January 31, 2025. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses. The lease contains the option of two five year renewal periods at then prevailing fair market rental rate. The District has the right to purchase the building at $185 per square foot, plus fees, any time prior to the 36th month of the lease.

Total lease payments in fiscal year 2020 were $206,818. Future minimum payments for these leases are:

Year Ended June 30,	Minimum Lease Payments
2021	$ 401,056
2022	374,040
2023	346,224
2024	356,610
2025	211,618
	$ 1,689,549

Note 7 - Interfund Activity

Interfund transfers for the year ended June 30, 2020 consisted of the following:

	Transfer in Capital Projects Fund
Transfers out:	
General Fund	$ 800,000

The transfer from the General Fund to the Capital Projects Fund was used to move unrestricted, one-time savings to fund one-time capital outlay expenditures.

Note 8- Postemployment Benefits Other than Pensions (OPEB)

Defined Benefit Plan

Plan Description and Eligibility

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the District's health benefits program. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, District fire operations were transferred to the City of Reno and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of employees' retiree health benefit costs based on

service earned prior to July 1, 2000, for those employees who transferred employment to the City of Reno and retired prior to June 30, 2012 or during the term of the Interlocal Agreement. Health benefits under the City's plan included medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and the District assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any former District employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the Truckee Meadows Fire Protection District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017. The District is a participating employer in the Trust. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. 9th Street Ste D200, Reno, Nevada, 89512.

Employees covered by benefit terms. As of the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments:	50
Active employees:	130

Actuarial assumptions and other inputs

The District’s total OPEB liability of $10,737,148 was measured as of June 30, 2019 was based on the valuation date of July 1, 2018. Projections of the sharing of benefit-related costs are based on established pattern of practice. Actuary valuations include projections of the sharing of benefit-related costs that are based on an established pattern of practice. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

The investment rate of return of 6.00%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the table below), and includes a 3.00% long-term inflation assumption.

Asset Class	Asset allocation
Foreign Developed Equity	21.00%
U.S. Fixed Income	30.00%
U.S. Large Cap Equity	49.00%

The discount rate was based on the long term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits to the extent that plan assets are projected to cover benefit payments and administrative expenses. To the extent that OPEB plan assets are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax-exempt AA or higher Municipal Bonds as of the Measurement Date. Based on the District's current funding policy of funding the Trust annually to maintain a funded percentage of at least 80%, the Fiduciary Net Position and future expected contributions and earnings are projected to be sufficient such that the Trust remains solvent. Therefore, a discount rate of 6.00% is used in calculating the total OPEB liability.

Mortality rates for healthy life were based on the RP-2014 Male and Female Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2018 from the 2006 base year, and projected forward using projection scale MP-2018 on a generational basis.

The number of participants in the plan is not large enough to provide credible data to perform an experience study to establish demographic assumptions for termination, retirement, and mortality. The demographic assumptions used in the June 30, 2018 valuation of OPEB liabilities were developed based Nevada Public Employees Retirement System demographic assumptions.

Changes in the OPEB Liability

	Total OPEB Liability	Increase/ (Decrease) in Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2019 *(Measurement Date June 30, 2018)*	$ 9,817,792	$ 5,521,001	$ 4,296,791
Charges for the year:			
Service Cost	520,411	-	520,411
Interest on the total OPEB liability	613,936	-	613,936
Changes of benefit terms	-	-	-
Differences between actual and expected experience with regard to economic or demographic factors	-	-	-
Changes of assumptions	-	-	-
Benefit payments	(214,991)	(214,991)	-
Contributions from employer	-	463,000	(463,000)
Net investment income	-	450,939	(450,939)
Administrative expense	-	(34,450)	34,450
Total Changes	919,356	664,498	254,858
Balance at June 30, 2020 *(Measurement Date June 30, 2019)*	$ 10,737,148	$ 6,185,499	$ 4,551,649

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.0 percent) or 1-percentage-point higher (7.0 percent) than the current discount rate:

	1% Decrease in Discount Rate (5.00%)	Discount Rate (6.00%)	1% Increase in Discount Rate (7.00%)
Net OPEB liability	$ 5,731,117	$ 4,551,649	$ 3,515,564

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend	Healthcare Cost Trend	1% Increase in Healthcare Cost Trend
Net OPEB liability	$ 3,271,138	$ 4,551,649	$ 6,069,867

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

For the year ended June 30, 2020, the District recognized OPEB expense of $1,095,084. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflow of Resources
Differences between expected and actual experience	$ 18,977	$ -
Changes in assumptions or other inputs	-	1,585,063
Net difference between projected and actual earnings	234,075	-
District contributions subsequent to the measurement date	N/A	651,000
Total	$ 253,052	$ 2,236,063

Deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date in the amount of $651,000 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2021.

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

Year ended June 30,	Recognized Deferred (Inflows)/Outflows of Resources
2021	$ 263,861
2022	263,862
2023	314,295
2024	328,467
2025	161,526
Total	$ 1,332,011

Defined Contribution Plan:

Plan Description and Eligibility

During the year ended June 30, 2019, the District agreed to participate in a Post-Employment Health Plan (PEHP) a defined contribution plan for collectively bargained public employees. Under the agreement with International Association of Fire Fighters Local 2487 (Local 2487), Local 2487 determines the plan administrator for the PEHP and the District agrees to contribute to the PEHP on behalf of the employees. The plan administrator for the PEHP is Nationwide Insurance Company (the Administrator).

Employees who are members of Local 2487 hired with the District on or before July 1 2014, will have a one-time contribution of $1,000 made by the District to the employee's PEHP account for the fiscal year ending June 30, 2019 for the non-supervisory group and for the fiscal year ending June 30, 2020 for the supervisory group; thereafter an annual contribution of $120 will be made by the District to the employee's PEHP account. Employees who are members of Local 2487 group hired with the District after July 1, 2014 will have an annual contribution of $2,880 made by the District to the employee's PEHP account. The employee will pay all associated account administrative

fees for the PEHP to keep the account in good standing. Contribution rates are established within the CBA and may be amended with by mutual agreement of the District and Local 2487.

Vesting and Forfeitures

The plan does not have a vesting period. Each employee shall become an eligible employee as determined by the collective bargaining agreement (CBA) and shall be entitled to receive a contribution to the PEHP as set forth in the participation agreement and CBA on the entry date coincident with or next following the later of the date on which the participant becomes an eligible employee, or the effective date of the PEHP.

If an eligible employee or participant has no dependents on the date notice of death is provided to the Administrator and no dependent is identified and no request to pay qualifying medical care expenses directly to a service provider, on behalf of a deceased eligible employee or participant, is received within 180 days of the date on which the Administrator was notified of an eligible employee or participant's death, the balance in the participant's account will be forfeited.

Any amount forfeited shall be allocated as soon as administratively practicable following, the date on which the Administrator determines that a forfeiture has occurred to the accounts of all other eligible employees and participants who are (or were) employed by the District and have an account balance on the valuation date. Forfeitures shall be allocated among the eligible employee and participants in accordance with procedures established by the Administrator.

The District recognized an OPEB expense related to the defined contribution plan in the amount of $121,480 as of June 30, 2020.

Note 9 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced

service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered PERS 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 PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

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

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

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

For the fiscal years ended June 30, 2020 the Statutory Employer/employee matching rates were 15.25% for Regular and 22.00% for Police/Fire. The Employer-pay contribution (EPC) rate for fiscal years ending June 30, 2020 was 29.25% for Regular and 42.50% for Police/Fire. For the fiscal years ended June 30, 2019 the Statutory Employer/employee matching rates were 14.50% for Regular and 20.75% for Police/Fire. The Employer-pay contribution (EPC) rate for fiscal years ending June 30, 2019 was 28.00% for Regular and 40.50% for Police/Fire.

The District's contributions were $2,423,345 for the year ended June 30, 2020.

PERS Investment Policy

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2019:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return
Domestic Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2019, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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 allocation percentage of the net pension liability was based on the District's total contributions due on wages paid during the measurement period. The District's proportion of the net pension liability is based on its employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2019. At June 30, 2019, the District's proportion was .24089%, which is an increase of .00558% from the proportion measured as of June 30, 2018.

Pension Liability Discount Rate Sensitivity

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

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	$ 50,861,112	$ 32,847,974	$ 17,874,485

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Actuarial Assumptions

The District's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.75%
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Investment Rate of Return	7.50%
Other Assumptions	Same as those used in the June 30, 2019 funding actuarial valuation

Mortality rates for regular and police/fire members are based on the following table:

Healthy:	Headcount–Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50[1], mortality rates are based on the Headcount–Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. [1] The RP-2014 Healthy Anuitant Mortality Tables have rates only for ages 50 and later.
Disabled:	Headcount–Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement:	Headcount–Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. 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.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

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

For the year ended June 30, 2020, the District recognized pension expense of $4,116,006. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,231,761	$ 947,458
Changes in assumptions or other inputs	1,336,777	
Net difference between projected and actual earnings on pension plan investments	-	1,634,069
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,122,826	511,174
District contributions subsequent to the measurement date	2,423,345	-
Total	$ 8,114,709	$ 3,092,701

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of $2,423,345 will be recognized as a reduction of the net pension liability in the year ending June 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2018 (the beginning of the measurement period ended June 30, 2019) is 6.18 years.

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

Year ended June 30,	
2021	$ 819,184
2022	26,271
2023	618,309
2024	744,057
2025	353,904
Thereafter	36,938
Total	$ 2,598,663

Additional Information

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

Note 10 - Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims' liability and activity for the past two years were as follows:

Claims liability, July 1, 2018	$ 1,361,316
Claims and changes in estimates	54,608
Claims paid	(24,955)
Claims liability, June 30, 2019	1,390,969
Claims and changes in estimates	40,657
Claims paid	(20,208)
Claims liability, June 30, 2020	$ 1,411,418

Note 11- Tax Abatement

The District's tax revenues were reduced by $170,207 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

Note 12 – Commitments

On June 23, 2020, the District entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 System. Under the terms of the agreement, the District has committed to paying for an allocated portion of Washoe County's future debt obligation to upgrade the existing radio communication system to address new technology requirement sand aging/availability issues, radio coverage, and mutual aid interconnection. Once Washoe County issues the debt, the District will begin making annual payments to Washoe County. The District's portion of the debt is estimated at $822,115 with estimated annual payments are $70,430 over a term of 15 years.

Note 13- Subsequent Events

On July 1, 2020, the District established the Truckee Meadows Debt Service Fund. The primary purpose of the fund will be to account for the funds necessary to pay the interest and principal on any long-term debt and hold any funds that may be necessary to fund any reserve requirements. The source of revenues to be deposited in the fund will be transfers from the Truckee Meadows Fire Protection General Fund or Capital Projects Fund. The short-term and long-term plan for the expenditures from the fund will be for the debt service requirement and paying reasonable and customary agent and investment and any continuing disclosure fees for the debt, if any.

On July 22, 2020, the District entered into a sublease agreement as the lessor with The Turf Depot Nevada, Inc for the District's leased warehouse space. The term of the agreement expires on December 31, 2021 and includes monthly rental payments of $6,134 for the first five months of the agreement and $6,317 for the final twelve months.

On October 6, 2020, the District approved the issuance of $2,100,000 of general obligation capital improvement bonds to defray wholly or in part the cost of acquisition of properties for stations including fixtures, structures, stations, other buildings and sites.

Required Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund
(Budgetary Basis)
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes				
Ad valorem, general	$ 19,748,845	$ 19,748,845	$ 19,640,065	$ (108,780)
Ad valorem, AB 104	246,855	246,855	290,264	43,409
Licenses and permits				
Gaming, AB 104	30,000	30,000	61,274	31,274
Other	1,000	1,000	800	(200)
Intergovernmental				
Federal grants	-	-	6,109	6,109
Consolidated taxes	9,134,413	9,134,413	9,021,756	(112,657)
Real property transfer tax, AB 104	62,558	62,558	146,996	84,438
Supplemental city/county relief tax, AB 104	506,228	506,228	2,447,163	1,940,935
Interlocal cooperative agreement fire suppression	585,000	585,000	579,527	(5,473)
Charges for services				
Services to other agencies	68,000	98,055	48,000	(50,055)
Other	-	-	480	480
Miscellaneous				
Investment earnings	143,699	143,699	251,251	107,552
Net increase (decrease) in the fair value of investments	-	-	343,303	343,303
Reimbursements	215,774	434,919	596,769	161,850
Other	10,000	15,000	22,769	7,769
Total revenues	30,752,372	31,006,572	33,456,526	2,449,954
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	15,397,402	15,420,457	15,956,883	(536,426)
Employee benefits	9,321,454	9,328,454	9,319,048	9,406
Services and supplies	6,182,737	6,226,882	4,628,701	1,598,181
Capital outlay	-	180,000	172,528	7,472
Total expenditures	30,901,593	31,155,793	30,077,160	1,078,633
Excess (Deficiency) of Revenues over Expenditures	(149,221)	(149,221)	3,379,366	3,528,587

(Continued)

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Other Financing Sources (Uses)				
Transfers out				
Capital Projects Fund	$ (800,000)	$ (800,000)	(800,000)	-
Sick Annual Comp Benefits	(100,000)	(100,000)	(100,000)	-
Contingency	(300,000)	(300,000)	-	300,000
Total other financing sources (uses)	(1,200,000)	(1,200,000)	(900,000)	300,000
Net Change in Fund Balances	(1,349,221)	(1,349,221)	2,479,366	3,828,587
Fund Balances, Beginning of Year	7,238,915	7,238,915	8,995,640	1,756,725
Fund Balances, End of Year	$ 5,889,694	$ 5,889,694	$ 11,475,006	$ 5,585,312

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund - Emergency Fund
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Other	$ 300,000	$ 300,000	$ 320,653	$ 20,653
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	1,150,000	1,150,000	451,886	698,114
Employee benefits	25,000	25,000	3,737	21,263
Services and supplies	293,000	293,000	153,386	139,614
Total expenditures	1,468,000	1,468,000	609,009	858,991
Net Change in Fund Balances	(1,168,000)	(1,168,000)	(288,356)	879,644
Fund Balances, Beginning of the Year	1,500,000	1,500,000	1,587,416	87,416
Fund Balances, End of Year	$ 332,000	$ 332,000	$ 1,299,060	$ 967,060

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis)

Year Ended June 30, 2020

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	$ 19,930,329	$ -	$ -	$ 19,930,329
Licenses and permits	62,074	-	-	62,074
Intergovernmental	12,201,551	-	-	12,201,551
Charges for services	48,480	-	-	48,480
Miscellaneous	1,214,092	27,304	-	1,241,396
Total revenues	33,456,526	27,304	-	33,483,830
Expenditures				
Current				
Public safety	30,077,160	388,695	-	30,465,855
Excess (Deficiency) of Revenues over Expenditures	3,379,366	(361,391)	-	3,017,975
Other Financing Sources (Uses)				
Transfers in	-	100,000	(100,000)	-
Transfers out	(900,000)	-	100,000	(800,000)
Total other financing sources (uses)	(900,000)	100,000	-	(800,000)
Net Change in Fund Balances	2,479,366	(261,391)	-	2,217,975
Fund Balances, Beginning of Year	8,995,640	1,435,395	-	10,431,035
Fund Balances, End of Year	$ 11,475,006	$ 1,174,004	$ -	$ 12,649,010

Truckee Meadows Fire Protection District

Schedule of Changes in Net Other Postemployment Benefit Liability and Related Ratios
Last Ten Fiscal Years

	2019	2018	2017
Total OPEB liability			
Service cost	$ 520,411	$ 417,213	$ 405,061
Interest on the total OPEB liability	613,936	501,045	455,572
Differences between actual and expected experience with regard to economic or demographic factors	-	(27,487)	-
Changes of assumptions	-	2,295,853	-
Benefit payments	(214,991)	(215,174)	(230,891)
Net change in total OPEB liability	919,356	2,971,450	629,742
Total OPEB liability-beginning	9,817,792	6,846,342	6,216,600
Total OPEB liability-ending (a)	$ 10,737,148	$ 9,817,792	$ 6,846,342
Plan fiduciary net position			
Benefit payments	$ (214,991)	$ (215,174)	$ (230,891)
Contributions from employer	463,000	-	-
Net investment income	450,939	435,094	591,731
Administrative expense	(34,450)	(15,693)	(16,744)
Net change in plan fiduciary net position	664,498	204,227	344,096
Plan fiduciary net position-beginning	5,521,001	5,316,774	4,972,678
Plan fiduciary net position-ending (b)	$ 6,185,499	$ 5,521,001	$ 5,316,774
District's net OPEB liability-ending (a) - (b)	$ 4,551,649	$ 4,296,791	$ 1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	57.6%	56.2%	77.7%
Covered-employee payroll	$ 16,004,299	$ 15,660,842	$ 13,199,783
District's net OPEB liability as a percentage of covered-employee payroll	28.4%	27.4%	11.6%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions - Other Postemployment Benefits

Last Ten Fiscal Years

	2020	2019	2018
Actuarially determined contribution	$ 1,113,849	$ 1,037,001	$ 650,895
Contributions in relation to the actuarially determined contribution	651,000	463,000	-
Contribution (deficiency) excess	$ (462,849)	$ (574,001)	$ (650,895)
Covered-employee payroll	$ 16,408,769	$ 16,004,299	$ 15,660,842
Contributions as a percentage of covered payroll	3.97%	2.89%	0.00%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Share of Net Pension Liability
Public Employee's Retirement System of Nevada (PERS)
Last Ten Plan Years

	District's portion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.24089%	$ 32,847,974	$ 11,759,724	279.33%	76.46%
2018	0.23531%	$ 32,090,988	$ 11,003,348	291.65%	75.24%
2017	0.21270%	$ 28,288,166	$ 9,712,107	291.27%	74.42%
2016	0.21696%	$ 29,197,203	$ 9,271,513	314.91%	72.23%
2015	0.22129%	$ 25,358,762	$ 8,435,593	300.62%	75.13%
2014	0.20583%	$ 21,451,071	$ 7,783,987	275.58%	76.31%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Public Employee's Retirement System of Nevada (PERS)
Last Ten Fiscal Years

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered payroll	Contributions as a percentage of covered payroll
2020	$ 2,423,345	$ 2,423,345	$ -	$12,985,484	18.66%
2019	2,293,573	2,293,573	-	11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%
2015	1,707,868	1,707,868	-	8,435,593	20.25%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 1 - Internally Reported (Budgetary Basis) Funds

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the District, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies that two of these internally reported funds of the District do not meet the definition of special revenue funds and do not qualify to be separately presented for external reporting purposes.

These internally reported special revenue funds of the District (Sick Annual Comp Benefits Fund and Stabilization Fund) are combined with the General Fund for external reporting purposes.

Note 2 - Schedule of District's Contributions, OPEB

Actuarially determined contribution rates are calculated as of July 1, 2018, two years prior to the end of the fiscal year in which contributions are reported and projected forward to June 30, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 7.00 percent as of the measurement date of June 30, 2017 to 6.00 percent as of the measurement date of June 30, 2018 and a change in the long-term inflation assumption from 2.50 percent as of the measurement date of June 30, 2017 to 3.00 percent as of the measurement date of June 30, 2018.

Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Balance Sheet (Budgetary Basis) to the General Fund Balance Sheet (GAAP Basis) - Governmental Funds

June 30, 2020

	General Fund (Budgetary Basis)	Internally Reported Funds	General Fund (GAAP Basis)
Assets			
Cash and investments	$ 11,460,179	$ 1,183,300	$ 12,643,479
Accounts receivable	202,325	-	202,325
Taxes receivable	173,110	-	173,110
Due from other governments	2,567,036	-	2,567,036
Interest receivable	49,619	2,171	51,790
Deposits	6,432	-	6,432
Prepaid	29,602	-	29,602
Total assets	14,488,303	1,185,471	15,673,774
Liabilities			
Accounts payable and accrued liabilities	2,190,948	11,467	2,202,415
Due to other governments	547,658	-	547,658
Unearned revenue	22,742	-	22,742
Total liabilities	2,761,348	11,467	2,772,815
Deferred Inflows of Resources			
Unavailable revenue			
Property taxes	132,108	-	132,108
Reimbursement	119,841	-	119,841
Total deferred inflows of resources	251,949	-	251,949
Fund Balances			
Nonspendable	36,034	-	36,034
Assigned:			
For budget shortfall	3,211,220	-	3,211,220
For compensated absences buyout	-	533,070	533,070
Unassigned	8,227,752	640,934	8,868,686
Total fund balances	11,475,006	1,174,004	12,649,010
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 14,488,303	$ 1,185,471	$ 15,673,774

Truckee Meadows Fire Protection District

Combining Balance Sheet - Internally Reported (Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes (GAAP Basis) - Governmental Funds

June 30, 2020

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Assets			
Cash and investments	$ 544,537	$ 638,763	$ 1,183,300
Interest receivable	-	2,171	2,171
Total assets	544,537	640,934	1,185,471
Liabilities			
Accounts payable and accrued liabilities	11,467	-	11,467
Fund Balances			
Assigned for compensated absences buyout	533,070	-	533,070
Unassigned	-	640,934	640,934
Total fund balances	533,070	640,934	1,174,004
Total Liabilities and Fund Balances	$ 544,537	$ 640,934	$ 1,185,471

Truckee Meadows Fire Protection District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Internally Reported
(Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes
Year Ended June 30, 2020

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Revenues			
Miscellaneous	$ -	$ 27,304	$ 27,304
Expenditures			
Current			
Public safety	388,419	276	388,695
Excess (Deficiency) of Revenues over Expenditures	(388,419)	27,028	(361,391)
Other Financing Sources (Uses)			
Transfers in	100,000	-	100,000
Total other financing courses (uses)	100,000	-	100,000
Net Change in Fund Balances	(288,419)	27,028	(261,391)
Fund Balances, Beginning of Year	821,489	613,906	1,435,395
Fund Balances, End of Year	$ 533,070	$ 640,934	$ 1,174,004

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Sick Annual Comp Benefits Fund
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Public safety function				
Salaries and wages	$ 700,000	$ 700,000	$ 388,419	$ 311,581
Employee benefits	25,000	25,000	-	25,000
Total expenditures	725,000	725,000	388,419	336,581
Excess (Deficiency) of Revenues over Expenditures	(725,000)	(725,000)	(388,419)	336,581
Other Financing Sources (Uses)				
Transfers in				
General Fund	100,000	100,000	100,000	-
Net Change in Fund Balance	(625,000)	(625,000)	(288,419)	336,581
Fund Balance, Beginning of Year	731,055	731,055	821,489	90,434
Fund Balance, End of Year	$ 106,055	$ 106,055	$ 533,070	$ 427,015

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Stabilization Fund

Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 5,000	$ 5,000	$ 10,950	$ 5,950
Net increase (decrease) in the fair value of investments	-	-	16,354	16,354
Total revenues	5,000	5,000	27,304	22,304
Expenditures				
Current:				
Public safety function				
Services and supplies	500,000	500,000	276	499,724
Excess (Deficiency) of Revenues over Expenditures	(495,000)	(495,000)	27,028	522,028
Fund Balance, Beginning of Year	596,580	596,580	613,906	17,326
Fund Balance, End of Year	$ 101,580	$ 101,580	$ 640,934	$ 539,354

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Fund
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 5,000	$ 45,000	$ 77,513	$ 32,513
Net decrease in the fair value of investments	-	-	106,389	106,389
Reimbursements	-	-	12,216	12,216
Other	-	-	15,000	15,000
Total revenues	5,000	45,000	211,118	166,118
Expenditures				
Current:				
Public safety function				
Services and supplies	1,304,034	1,304,034	678,769	625,265
Capital outlay	1,256,275	6,946,275	1,720,108	5,226,167
Total public safety	2,560,309	8,250,309	2,398,877	5,851,432
Debt Service:				
Principal	175,000	175,000	-	175,000
Interest	152,000	152,000	-	152,000
Debt issuance costs		-	74,733	74,733
Total debt service	327,000	327,000	74,733	401,733
Total expenditures	2,887,309	8,577,309	2,473,610	6,253,165
Excess (Deficiency) of Revenues over Expenditures	(2,882,309)	(8,532,309)	(2,262,492)	6,419,283
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	15,010	15,010
Proceeds from debt issuance		4,415,000	4,415,000	-
Transfers in				
General Fund	800,000	800,000	800,000	-
Total other financing sources (uses)	800,000	5,215,000	5,230,010	15,010
Net Change in Fund Balance	(2,082,309)	(3,317,309)	2,967,518	6,434,293
Fund Balance, Beginning of Year	3,303,210	4,538,210	4,541,748	3,538
Fund Balance, End of Year	$ 1,220,901	$ 1,220,901	$ 7,509,266	$ 6,437,831

Truckee Meadows Fire Protection District

Schedule of Revenue, Expenses, and Changes in Net Position - Budget and Actual

Workers' Compensation Fund

Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Operating Expenses				
Services and supplies				
Claims	$ 500,000	$ 500,000	$ 56,516	$ 443,484
Miscellaneous	7,500	7,500	2,952	4,548
Total operating expenses	507,500	507,500	59,468	448,032
Nonoperating Revenues (Expenses)				
Investment earnings	-	-	45,323	45,323
Net increase (decrease) in the fair value of investments	-	-	67,450	67,450
Total nonoperating revenues (expenses)	-	-	112,773	112,773
Change in Net Position	$ (507,500)	$ (507,500)	53,305	$ 560,805
Net Position, Beginning of Year			1,153,004	
Net Position, End of Year			$ 1,206,309	

Truckee Meadows Fire Protection District

Schedule of Cash Flows - Budget and Actual - Worker's Compensation Fund

Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Operating Activities				
Cash payments for services and supplies	$ (507,500)	$ (507,500)	$ (23,161)	$ 484,339
Investing Activities				
Investment earnings	-	-	113,531	113,531
Net Change in Cash and Cash Equivalents	(507,500)	(507,500)	90,370	597,870
Cash and Cash Equivalents, Beginning of Year	2,219,432	2,219,432	2,543,823	324,391
Cash and Cash Equivalents, End of Year	$ 1,711,932	$ 1,711,932	$ 2,634,193	$ 922,261
Reconciliation of operating income (loss) to net cash from (used for) operating activities				
Operating income (loss)			$ (59,468)	
Adjustments to reconcile operating loss to net cash used for operating activities				
Change in				
Due to other governments			15,858	
Pending claims			20,449	
Total adjustments			36,307	
Net Cash Provided (Used for) Operating Activities			$ (23,161)	

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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 Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, 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, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 25, 2020.

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Eide Bailly LLP

Reno, Nevada
November 25, 2020

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Auditor's Comments

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

In connection with our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statues cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they related to accounting matters.

Current Year Statute Compliance
The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 of the financial statements.

Progress on Prior Year Statute Compliance
The District reported no instances of noncompliance with significant constraints on its financial administration during the year ended June 30, 2019.

Prior Year Recommendations
There were no findings for the year ended June 30, 2019.

Current Year Recommendations
We noted no material weaknesses and reported no significant deficiencies in internal control for the current year.

Eide Bailly LLP

Reno, Nevada
November 25, 2020

EXHIBIT 8e

Truckee Meadows Fire Protection District

June 30, 2019



Financial Statements
June 30, 2019

Truckee Meadows Fire Protection District

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Independent Auditor's Report

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Correction of an Error

As discussed in Note 10 to the financial statements, a certain error occurred in the recognition of amounts due for workers' compensation claims, resulting in the overstatement of amounts previously reported for due to other governments for the year ended June 30, 2018, and were discovered by management during the current year. Accordingly, amounts for due to other governments, have resulted in a restatement of net position as of July 1, 2018. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-9, budgetary comparison information and reconciliation on pages 38-40, schedule of changes in net other postemployment benefit liability and related ratios on page 41, schedule of District's contributions – other postemployment benefits on page 42, schedule of District's share of net pension liability on page 43, and schedule of District's contributions – PERS on page 44, and the notes to the required supplementary information on page 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, including budgetary comparisons and reconciliations, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules, including budgetary comparisons and reconciliations are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report November 27, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Eide Bailly LLP

Reno, Nevada
November 27, 2019

As management of the Truckee Meadows Fire Protection District's (the District) finances, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $14,354,273 which includes $28,587,268 net investment in capital assets, $1,627,417 restricted for wildland fire emergencies, $4,504,973 restricted for capital projects, $1,153,004 restricted for claims, and ($21,518,389) which is the unrestricted net position. Governmental activities include all funds of the District.

- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $16,560,199 a decrease of $557,799 or 3.26% in comparison with the prior year. This decrease was primarily caused by general increases in costs including increases to salaries through a new negotiated agreement and increases in health care costs, exceeding the increases in revenues. Approximately 57.09% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Total assets of the District at June 30, 2019, were $51,775,636 with capital assets, net of accumulated depreciation, accounting for $28,587,268 of that total. Total deferred outflows of resources of the District at June 30, 2019 were $10,688,660 all of which is related to post employment costs including health benefits and pension. Of the total liabilities of $45,551,283, approximately 93.7% or $42,668,639 represent liabilities related to long-term liabilities of the District. This is an increase of $8,365,711 in liabilities in comparison with the prior year which was primarily caused by the increase in compensated absences of $1,943,412 due to changes to the sick accrual payouts in the collective bargaining agreements and increases in other postemployment benefit liability and net pension liability of $2,767,223 and $3,802,822, respectively, due to changes in actuary assumptions and valuations. These increases were offset by the decrease in due to other governments related to timing of year end payments and the correction of an error and the tax refund liability due to the repayment plan. Total deferred inflows of resources of the District at June 30, 2019 were $2,558,740 all of which is related to post employment costs including health benefits and pension.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but

unused vacation leave). Total revenues for the year ended June 30, 2019 were $32,907,199 consisting primarily of taxes and intergovernmental revenues, while total expenses were $34,083,907. This resulted in a decrease in net position of $1,176,708 or 7.6% from prior year as restated. The decrease was primarily caused by non-cash related expenses, including, increases in other postemployment benefit liability, pension liability and compensate absences liability. The District's net position still remains strong.

Both of the government-wide financial statements show the public safety function of the District, which is principally supported by taxes and intergovernmental revenues (governmental activities). All governmental activities of the District are included in the public safety function since the District is a single-purpose entity.

The government-wide financial statements can be found on pages 10 and 11 of this report.

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 objectives. 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 fall into the governmental funds category, except for the proprietary fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Fund and Capital Projects Fund, all of which are considered to be major funds. The District adopts an annual appropriated budget for each of its funds. A budgetary comparison statement or schedule has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements and the reconciliations to the government-wide financial statements can be found on pages 12 through 15 of this report.

Proprietary funds. The District maintains one type of proprietary fund, which is an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's functions. The District's internal service fund is used to account for its workers' compensation liability. Because these services benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The internal service fund is reported in the proprietary fund financial statements and can be found on pages 16 through 18 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 37 of this report.

Other information. The District maintains a stabilization fund and a sick annual comp benefits fund for internal purposes. These funds do not meet the definition of special revenue funds under Governmental Accounting Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which was implemented in 2011 by the District. The activity for these funds is included in the General Fund in the basic financial statements; however, since the District prepares a budget for these funds, a reconciliation of budgetary basis financial statements to GAAP basis financial statements is presented immediately following the notes to the financial statements. These reconciliations can be found on pages 40 and 46 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

- As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2019, the District's total net position was $14,354,273, which is a $1,176,708 decrease from the prior year, as restated. The primary reason for the decrease was the increase in other postemployment benefit liability, pension liability and compensate absences liability.

Truckee Meadows Fire Protection District's Net Position

	Governmental Activities	
	2019	2018
Current and other assets	$ 23,188,368	$ 22,534,763
Capital assets	28,587,268	27,518,018
Total assets	51,775,636	50,052,781
Deferred outflows of resources	10,688,660	5,315,274
Other liabilities	2,882,644	2,852,656
Long-term liabilities	42,668,639	34,332,916
Total liabilities	45,551,283	37,185,572
Deferred inflows of resources	2,558,740	2,927,238
Net position:		
Investment in capital assets	28,587,268	27,518,018
Restricted	7,285,394	7,409,004
Unrestricted	(21,518,389)	(19,671,777)
Total net position	$ 14,354,273	$ 15,255,245

The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $14,354,273. Net position includes the District's net investment in capital assets (e.g., land, buildings, machinery, and equipment). The net investment in capital assets as of June 30, 2019 was $28,587,268. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the District's net position $7,285,394 represents resources that are subject to external restrictions on how they may be used, such as the workers' compensation claims, capital projects and emergencies. The remaining balance of unrestricted net position was ($21,518,389).

At the end of the current fiscal year, the District is able to report positive balances in two of the three categories of net position. The negative unrestricted net position was caused by the accounting standard requiring the reporting of the Net Pension Liability on the balance sheet.

Truckee Meadows Fire Protection District's Changes in Net Position

	Governmental Activities	
	2019	**2018**
Revenues:		
Program revenues:		
Charges for services	$ 525,145	$ 558,158
Capital grants and contributions	-	4,900
Operating grants and contributions	100	1,350
General revenues:		
Property taxes	18,494,193	17,635,993
Consolidated taxes	8,725,419	8,346,596
Other taxes	1,699,759	1,404,966
Unrestricted investment earnings	733,940	104,431
Reimbursements	1,828,454	1,460,477
Other	900,189	100,713
Total revenues	32,907,199	29,617,584
Expenses:		
Public safety	34,083,907	31,855,973
Increase (Decrease) in net position	(1,176,708)	(2,238,389)
Net position, July 1	15,255,245	18,355,713
Prior period adjustment	275,736	(862,079)
Net position, June 30	$ 14,354,273	$ 15,255,245

Total Revenues. The District's total revenues increased by $3,289,615, or 11.11%. The primary increase was caused by an increase of property tax, consolidated tax revenue and one-time revenues resulting from the sale of land owned by the District. Also included in the increase is a $352,824 increase in unrealized gains which may not be realized if the market experiences declines compared to a reported unrealized loss of $288,937 in fiscal year 2018.

Total Expenses. The District's total expenses increased by $2,227,934 or by 6.99% which was primarily due to the adoption of a new collective bargaining agreement which increased substantially the amount of accrued sick leave that is paid out at retirement and increases in employee benefits related to retirement including the costs of required contributions to PERS and contributions to the other post-employment benefits plan trust.

Net Position. The District's total net position decreased by $1,176,708 during the fiscal year ended June 30, 2019, and was partially offset by a prior period adjustment due to the correction of an error of $275,736, The District's total net position decreased by $3,100,468 during the fiscal year ended June 30, 2018, including a prior period adjustment of $862,079. The decrease in total net position in the fiscal year ended June 30, 2019 was primarily caused by increased contributions to the other postemployment benefit plan trust, and non-cash expenses, including change in pension related liabilities and an increase in compensate absences liability. The correction of an error relates to over billed amounts for workers' compensation costs. See Note 10 on page 37 for more information.

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 near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $16,560,199, a decrease of $557,799 or 3.26% in comparison with the prior year. This decrease was primarily caused by the increases in employee related costs of salaries and benefits. Approximately 57.09% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

The General Fund is the primary operating fund of the District. For the fiscal year ended June 30, 2019, the total fund balance for the General Fund was $10,431,035. The total fund balance includes an assigned fund balance of $970,710 which consists of $149,221 assigned for encumbrances and appropriated fund balance and $821,489 assigned to pay out accrued sick and annual compensation balances. The remaining fund balance consists of, $6,432 in nonspendable fund balance, and $9,453,893 unassigned.

The total fund balance for the General Fund in the amount of $10,431,035 is an increase of $1,161,912 from the prior year. This increase is primarily caused by not making any transfers to fund capital projects.

As a measure of the General Fund's liquidity, it may be useful to compare the June 30, 2019, total fund balance not attributable to the Stabilization Fund or the Sick Annual Comp Benefits Fund of $8,995,640 to fund expenditures. The fund balance represents 31.94% of total General Fund expenditures. This represents approximately 3.8 months' worth of expenditures. The fund balance will give the District's General Fund sufficient cash flow to meet its operational obligations.

The District's Emergency Fund was established according to NRS 474 for the funding for unforeseen emergencies, primarily large wildland fires and other natural disasters. In fiscal year 2019, the District incurred large wildland fires within its jurisdiction; and it provided fire suppression services to other entities for a fee and paid for the State wildland fire insurance program and other expenditures which totaled $1,120,505. The Emergency Fund balance as of June 30, 2019 was $1,587,416.

The Capital Projects Fund activity in fiscal year 2019 included, among other things, the purchase of two new fire engines, completion of two water tenders and command vehicles.

Proprietary funds. The District's proprietary fund provides information on the workers' compensation program of the District. The net position of the Workers' Compensation Internal Service Fund as of June 30, 2019, was $1,153,004. In fiscal year 2019, the District fully funded its workers' compensation liabilities. In fiscal year 2020, the District budgeted to continue to fully fund the District's workers' compensation liabilities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's net investment in capital assets as of June 30, 2019, amounts to $28,587,268 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and building improvements, and vehicles and equipment. Refer to Note 4 for further detail.

Long-term debt. At the end of the fiscal year, the District had no bonded debt outstanding. Refer to Note 5 for further detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District relies primarily on two types of tax revenues. The first of these is ad valorem or property taxes and is directly affected by the assessed property tax values in Washoe County, Nevada. Property tax revenues are projected to increase for 2019-2020. Assessed values increased by 7.12% for the coming fiscal year.

- The second significant tax revenue for the District, the consolidated tax, consists primarily of sales taxes. For the year ended June 30, 2019, taxable sales in Washoe County increased by 3.5% over the previous fiscal year. The District budgeted sales tax revenue consistent with projections obtained from the State of Nevada Department of Taxation.

These factors were considered in preparing the District's budget for the 2020 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows, 1001 East Ninth Street, Reno, Nevada 89512.

Truckee Meadows Fire Protection District

Statement of Net Position

June 30, 2019

	Governmental Activities
Assets	
Cash and investments	$ 19,690,824
Accounts receivable	195,767
Taxes receivable	159,950
Due from other governments, net of allowance for doubtful accounts	3,020,482
Interest receivable	78,138
Deposits	43,207
Capital assets, not being depreciated	4,372,603
Capital assets being depreciated, net of accumulated depreciation	24,214,665
Total assets	51,775,636
Deferred Outflows of Resources	
Pension related amounts	8,285,202
Other postemployment benefits related amounts	2,403,458
Total deferred outflows of resources	10,688,660
Liabilities	
Accounts payable and accrued liabilities	2,559,289
Due to other governments	156,355
Other postemployment benefits liability, defined contribution plan	167,000
Noncurrent liabilities	
Due within one year	
Claims and judgments	55,506
Compensated absences	1,813,318
Tax refund	165,885
Due in more than one year	
Claims and judgments	1,335,463
Compensated absences	2,910,688
Net other postemployment benefits liability	4,296,791
Net pension liability	32,090,988
Total liabilities	45,551,283
Deferred Inflows of Resources	
Other postemployment benefits related amounts	231,221
Pension related amounts	2,327,519
Total deferred inflows of resources	2,558,740
Net Position	
Investment in capital assets	28,587,268
Restricted for	
Wildland fire emergencies	1,627,417
Capital projects	4,504,973
Claims	1,153,004
Unrestricted	(21,518,389)
Total net position	$ 14,354,273

Truckee Meadows Fire Protection District

Statement of Activities
Year Ended June 30, 2019

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities				
Public safety	$ 34,083,907	$ 525,145	$ 100	$ (33,558,662)
General Revenues				
Ad valorem taxes				18,494,193
Intergovernmental Revenues				
Consolidated taxes				8,725,419
SCCRT-AB104				1,662,289
Real property transfer tax				37,470
Licenses and permits				36,123
Reimbursements				1,828,454
Unrestricted investment earnings				733,940
Other				13,126
Gain on sale of assets				850,940
Total general revenues				32,381,954
Change in Net Position				(1,176,708)
Net Position, Beginning of Year				15,255,245
Prior Period Adjustment				275,736
Net Position, Beginning of Year, as restated				15,530,981
Net Position, End of Year				$ 14,354,273

Truckee Meadows Fire Protection District

Balance Sheet - Governmental Funds

June 30, 2019

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and investments	$ 11,037,615	$ 1,391,180	$ 4,718,206	$ 17,147,001
Accounts receivable	181,927	-	13,840	195,767
Taxes receivable	159,950	-	-	159,950
Due from other governments, net of allowance for doubtful accounts	2,760,041	260,441	-	3,020,482
Interest receivable	48,881	-	19,544	68,425
Deposits	6,432	-	36,775	43,207
Total assets	$ 14,194,846	$ 1,651,621	$ 4,788,365	$ 20,634,832
Liabilities				
Accounts payable and accrued liabilities	$ 2,309,221	$ 5,774	$ 244,294	$ 2,559,289
Due to other governments	126,039	18,430	2,323	146,792
Other postemployment benefits liability, defined contribution plan	167,000	-	-	167,000
Total liabilities	2,602,260	24,204	246,617	2,873,081
Deferred Inflows of Resources				
Unavailable revenues				
Property taxes	124,525	-	-	124,525
Intergovernmental	1,037,026	-		1,037,026
Reimbursements	-	40,001	-	40,001
Total deferred inflows of resources	1,161,551	40,001	-	1,201,552
Fund Balances				
Nonspendable	6,432	-	36,775	43,207
Restricted	-	1,587,416	4,504,973	6,092,389
Assigned	970,710	-	-	970,710
Unassigned	9,453,893	-	-	9,453,893
Total fund balances	10,431,035	1,587,416	4,541,748	16,560,199
Total liabilities, deferred inflows of resources, and fund balances	$ 14,194,846	$ 1,651,621	$ 4,788,365	$ 20,634,832

Amounts reported for governmental activities in the statement of net position are different because:		
Total fund balances - total governmental funds		$ 16,560,199
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds.		
Governmental capital assets	45,239,032	
Less accumulated depreciation	(16,651,764)	
		28,587,268
Deferred inflows of resources are not available to pay for current period expenditures, and, therefore, are deferred in the funds.		1,201,552
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.		
Compensated absences	(4,724,006)	
Tax refund	(165,885)	
Net other postemployment benefits liability	(4,296,791)	
Net pension liability	(32,090,988)	
		(41,277,670)
Deferred outflows and inflows of resources related to other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	2,403,458	
Deferred inflows of resources related to OPEB	(231,221)	
		2,172,237
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	8,285,202	
Deferred inflows of resources related to pensions	(2,327,519)	
		5,957,683
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net position of the Internal Service Funds is reported with governmental activities		1,153,004
Net position of governmental activities		$ 14,354,273

Truckee Meadows Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Blanaces - Governmental Funds

Year Ended June 30, 2019

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Taxes	$ 18,467,318	$ -	$ -	$ 18,467,318
Licenses and permits	36,123	-	-	36,123
Intergovernmental	9,906,554	-	-	9,906,554
Charges for services	6,743	-	-	6,743
Miscellaneous	969,601	1,522,958	204,410	2,696,969
Total revenues	29,386,339	1,522,958	204,410	31,113,707
Expenditures				
Current				
Public safety	28,224,427	1,120,505	571,127	29,916,059
Capital outlay	-	-	2,764,136	2,764,136
Total expenditures	28,224,427	1,120,505	3,335,263	32,680,195
Excess (Deficiency) of Revenues over Expenditures	1,161,912	402,453	(3,130,853)	(1,566,488)
Other Financing Sources (Uses)				
Sale of capital assets	-	-	1,008,689	1,008,689
Net Change in Fund Balances	1,161,912	402,453	(2,122,164)	(557,799)
Fund Balances, Beginning of Year	9,269,123	1,184,963	6,663,912	17,117,998
Fund Balances, End of Year	$ 10,431,035	$ 1,587,416	$ 4,541,748	$ 16,560,199

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ (557,799)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	2,766,790	
Less current year depreciation/amortization	(1,539,791)	
		1,226,999
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Thus, the change in net position differs from the change in fund balances by the change in unavailable revenue.		847,573
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	(1,943,412)	
Change in tax refund	207,387	
		(1,736,025)
In the statement of activities, the gain or loss on the disposal of capital assets is reported. In the governmental funds, the gain or loss is not reported. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold less the balance in accumulated depreciation.		(157,749)
Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as pension expense.		
OPEB contributions	463,000	
OPEB expense	(856,255)	
Pension contributions	2,293,573	
Pension expense	(2,738,560)	
		(838,242)
The internal service funds are used by management to account for the costs of retiree health medical expenses and workers' compensation. The net revenue of the internal service funds is reported with governmental activities.		38,535
Change in net position of governmental activities		$ (1,176,708)

Truckee Meadows Fire Protection District

Statement of Net Position - Proprietary Fund - Workers' Compensation Internal Service Fund

June 30, 2019

	Governmental Activities Internal Service Funds
Assets	
Current assets	
Cash and investments	$ 2,543,823
Interest receivable	9,713
Total assets	2,553,536
Liabilities	
Current liabilities	
Due to other governments	9,563
Claims and judgments	55,506
Total current liabilities	65,069
Noncurrent liabilities	
Claims and judgments	1,335,463
Total liabilities	1,400,532
Net Position	
Restricted for claims	$ 1,153,004

Truckee Meadows Fire Protection District

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

Year Ended June 30, 2019

	Governmental Activities Internal Service Funds
Operating Expenses	
Services and supplies	
Claims	$ 54,608
Miscellaneous	1,836
Total operating expenses	56,444
Nonoperating Revenues (Expenses)	
Investment earnings	45,592
Net increase in the fair value of investments	49,387
Total nonoperating revenues (expenses)	94,979
Change in Net Position	38,535
Net Position, Beginning of Year	838,733
Prior Period Adjustment	275,736
Net Position, Beginning of Year, as restated	1,114,469
Net Position, End of Year	$ 1,153,004

	Governmental Activities Internal Service Funds
Operating Activities	
Cash payments for services and supplies	$ (27,631)
Investing Activities	
Investment earnings	94,845
Net Change in Cash and Cash Equivalents	67,214
Cash and Cash Equivalents, Beginning of Year	2,476,609
Cash and Cash Equivalents, End of Year	$ 2,543,823
Reconciliation of operating income (loss) to net cash from (used for) operating activities	
Operating income (loss)	$ (56,444)
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:	
Change in	
Due to other governments	(840)
Pending claims	29,653
Total adjustments	28,813
Net Cash used for Operating Activities	$ (27,631)

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District.

The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County. However, the Board of County Commissioners acts as the Board of Fire Commissioners of the District and as such, as defined in governmental accounting standards generally accepted in the United States of America, the District has been classified as a discretely presented component unit of the County.

Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the District. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of the public safety function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the funds of the District. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources in connection with resources that have been received, but not yet earned. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, postemployment benefits, and claims and judgments, are recorded only when payment is due.

The District initially utilizes restricted resources to finance qualifying activities prior to unrestricted resources, which are utilized as they are needed.

Property taxes, licenses and permits, intergovernmental revenues, and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received by the District.

The focus of proprietary fund measurement is upon determination of operating income or loss, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services (employee benefits). All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The District's Internal Service Fund is the only proprietary fund. The financial statements of the Internal Service Fund is consolidated into the governmental column when presented in the government-wide financial statements. The costs of these services are reported in the public safety function. The effect of interfund activity has been removed from the government-wide financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The Wildland Fire Emergency Reserve Fund (The Emergency Fund), a special revenue fund under Nevada Revised Statutes (NRS), was created to account for the cost of unforeseen large wildland fire emergencies pursuant to NRS 474.510.

The Capital Projects Fund, a capital projects fund, accounts for the financial resources to be used for the acquisition and construction of major capital assets.

Additionally, the District reports the following fund type:

The Internal Service Fund, proprietary fund, accounts for the workers' compensation activity.

Budgets and Budgetary Accounting

Truckee Meadows Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

1. On or before April 15, the Board of Fire Commissioners files a tentative budget with the Nevada Department of Taxation for all funds.
2. Public hearings on the tentative budget are held on the third Monday in May in conjunction with Washoe County's budget hearing.
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 members of the Board. The final budget must then be forwarded to the Department of Taxation for compliance with State laws and

regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.

4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
5. Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported special revenue fund.

Pursuant to Nevada Revised Statute 354.598005 the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Fire Commissioners, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year. In accordance with state statute, actual expenditures generally may not exceed budgetary appropriations of the public safety function of the General Fund, Special Revenue Funds, and Capital Projects Fund. Also, actual operating and non-operating expenses of the Internal Service Fund generally may not exceed budgeted amounts.

Cash Deposited and Invested with Washoe County Treasurer

A majority of all cash transactions of the District are handled by the Washoe County Treasurer's office. Cash balances are pooled and, to the extent practicable, invested as permitted by law in combination with Washoe County funds.

For purposes of the Statement of Cash Flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. The District’s cash and investments pooled with Washoe County funds and the District’s payroll cash account are available upon demand, therefore all cash and investments of the District are considered to be cash equivalents.

Taxes Receivable

Real and personal 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.

Personal property taxes receivable reflect only those taxes management believes to be collectible.

Amounts not collected within 60 days after year-end have been recorded as deferred inflows of resources at the governmental fund level.

Receivables

The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2019, the allowance for uncollectible accounts was $10,017 in the Emergency Fund.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $10,000 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 donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

Land improvements	40 years
Buildings	40 years
Building improvements	20 years
Vehicles and equipment	5 - 20 years

Pension

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

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District recognizes deferred outflow of resources as it related to the net pension liability and other postemployment benefits.

In addition to liabilities, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents and acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflow of resources as it relates to the net pension liability and the net other postemployment liability on the Statement of Net Position. In addition, the District recognizes deferred inflows of resources as they relate to property taxes, consolidated taxes and wildland fire reimbursements in the governmental fund financial statements.

Long-Term Liabilities

In the government-wide financial statements and the proprietary fund, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Compensated Absences

The costs involved in vacation time and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

The District provides for payment of accrued vacation and accrued comp time upon death, retirement, termination or permanent disability. Employees who are members of the International Association of Fire Fighters (IAFF) Local 2487 upon death, retirement or permanent disability after twenty years of enrollment with the Public Employees' Retirement System of the State of Nevada (PERS) shall be compensated for total accrued sick leave at the rate of 75% for every hour earned increasing by 5% per year up to a maximum of 100% at 25 years of PERS enrollment. For employees who are not members of IAFF Local 2487, upon death, retirement, permanent disability, or termination of an employee after ten years of full-time employment or its equivalent if the employee has not served as a full-time employee for reasons other than discharge for just cause, shall be compensated for total accrued sick leave at the rate of one hour for every three hours earned up to a maximum hour limitation.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable.

Restricted Net Position – Consists of net position with constraints placed on its use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of restricted or net investment in capital assets.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the District considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified based primarily on the extent to which the District is bound to observe constraints imposed on the use of the resources in the fund. The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form. The restricted fund balance occurs when constraints are places on the use of resources externally (such as through debt covenants or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation). For the District, the restricted fund balance consists of restricted assets for capital projects and emergency resources. The assigned fund balance includes amounts that are constrained by the District's intent to be used for specific purposes and consists of the District's encumbrances as approved by the Board of Fire Commissioners and the amount of fund balance to be expended in the ensuing fiscal year as approved by the Board of Fire Commissioners and amounts internally reported for sick and annual compensation benefits. The remaining fund balance is shown as unassigned. When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds, if any, are to be spent first, assigned funds second, and unassigned funds last.

Property Taxes

All real property in the District is assigned a parcel number in accordance with state law, 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 valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January, and March, to the Treasurer of Washoe County. 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 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 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 and mobile homes. In Washoe County, taxes on motor vehicles are collected by a State agency and remitted to the local governments in the County as part of the Consolidated Tax distribution.

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

The District conformed to all significant statutory and administrative code constraints on its financial administration during the year.

Note 3 - Cash and Investments

The District is a voluntary participant in the Washoe County Investment Pool (WCIP). The Washoe County Board of County Commissioners administers and is responsible for the WCIP in accordance with NRS 355.175. The investment pool is not registered with the SEC as an investment company. Public Financial Management, LLC determines the fair value of the investment pool monthly. Washoe County has not provided or obtained any legally binding guarantees during the audit period to support these values. Each participant's share is equal to their investment plus or minus their pro-rata portion of monthly interest income and realized and unrealized gains/losses. The related fair value is $ 19,625,547 as of June 30, 2019. The District's total cash and investments is as follows at June 30, 2019:

Cash	$ 65,277
WCIP	19,625,547
Total cash and investments	$ 19,690,824

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make required payments. The District does not hold any such investments directly, but participates in the WCIP. The WCIP is unrated by recognized statistical rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the WCIP and the District's Payroll account are covered by one or more of the following: Federal depository insurance, the Securities Investor Protection Corporation, collateral held by the District's agent in the District's name, or by collateral held by depositories in the name of the Nevada Collateral Pool, and the balances are not exposed to custodial credit risk.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

Government Activities:

	Balance July 01, 2018	Increases	Decreases	Balance June 30, 2019
Capital assets, not being depreciated				
Land	$ 2,194,174	$ 165,135	$ -	$ 2,359,309
Construction in progress	350,162	2,432,955	(769,823)	2,013,294
Total capital assets, not being depreciated	2,544,336	2,598,090	(769,823)	4,372,603
Capital assets, being depreciated				
Land improvements	406,687	-	(25,311)	381,376
Buildings and building improvements	21,505,858	-	(36,928)	21,468,930
Vehicles and equipment	18,435,339	938,523	(357,739)	19,016,123
Total capital assets, being depreciated	40,347,884	938,523	(419,978)	40,866,429
Less accumulated depreciation for				
Land improvements	(243,690)	(14,874)	10,019	(248,545)
Buildings and building improvements	(5,532,351)	(561,855)	26,693	(6,067,513)
Vehicles and equipment	(9,598,161)	(963,062)	225,517	(10,335,706)
Total accumulated depreciation	(15,374,202)	(1,539,791)	262,229	(16,651,764)
Total capital assets, being depreciated, net	24,973,682	(601,268)	(157,749)	24,214,665
Governmental activities capital assets, net	$27,518,018	$ 1,996,822	$ (927,572)	$28,587,268

The increase in accumulated depreciation includes depreciation expense of $1,539,791 charged to the public safety function.

Note 5 - Long-Term Liabilities

The District does not have any general obligation bonds outstanding as of June 30, 2019. Long-term liability activity for the year ended June 30, 2019, was as follows:

	Amount Outstanding July 1, 2018	Additions	Reductions	Amount Outstanding June 30, 2019	Due Within One Year
Compensated absences	$2,780,594	$3,463,825	$1,520,413	$ 4,724,006	$1,813,318
Claims and judgments	1,361,316	54,608	24,955	1,390,969	55,506
Tax refund	373,272	-	207,387	165,885	165,885
	$4,515,182	$3,518,433	$1,752,755	$ 6,280,860	$2,034,709

The tax refund liability of $165,885 consists of a pending refund due to the State of Nevada-Department of Taxation for overpaid Nevada State Use taxes. Compensated absences are generally liquidated from the General Fund and claims and judgments are liquidated from the Workers' Compensation Internal Service Fund. The tax refund will be liquidated from the General Fund.

Note 6 - Postemployment Benefits Other than Pensions (OPEB)

Defined Benefit Plan

Plan Description and Eligibility

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the District's health benefits program. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, District fire operations were transferred to the City of Reno and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of employees' retiree health benefit costs based on service earned prior to July 1, 2000, for those employees who transferred employment to the City of Reno and retired prior to June 30, 2012 or during the term of the Interlocal Agreement. Health benefits under the City's plan included medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and the District assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any former District employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the Truckee Meadows Fire Protection District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017. The District is a participating employer in the Trust. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. 9th Street Ste D200, Reno, Nevada, 89512.

Employees covered by benefit terms. As of the measurement date of June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments:	56
Active employees:	133

Actuarial assumptions and other inputs

The District's total OPEB liability of $9,817,792 was measured as of June 30, 2018 was based on the valuation date of July 1, 2018. Projections of the sharing of benefit-related costs are based on established pattern of practice. Actuary valuations include projections of the sharing of benefit-related costs that are based on an established pattern of practice. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

The investment rate of return of 6.00%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the table below), and includes a 3.00% long-term inflation assumption.

Asset Class	Asset allocation
Foreign Developed Equity	21.00%
U.S. Fixed Income	30.00%
U.S. Large Cap Equity	49.00%

The discount rate was based on the long term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits to the extent that plan assets are projected to cover benefit payments and administrative expenses. To the extent that OPEB plan assets are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax-exempt AA or higher Municipal Bonds as of the Measurement Date. Based on the District's current funding policy of funding the Trust annually to maintain a funded percentage of at least 80%, the Fiduciary Net Position and future expected contributions and earnings are projected to be sufficient such that the Trust remains solvent. Therefore, a discount rate of 6.00% is used in calculating the total OPEB liability.

Mortality rates for healthy life were based on the RP-2014 Male and Female Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2018 from the 2006 base year, and projected forward using projection scale MP-2018 on a generational basis.

The number of participants in the plan is not large enough to provide credible data to perform an experience study to establish demographic assumptions for termination, retirement, and mortality. The demographic assumptions used in the June 30, 2018 valuation of OPEB liabilities were developed based Nevada Public Employees Retirement System demographic assumptions.

Changes in the OPEB Liability

	Total OPEB Liability	Increase/ (Decrease) in Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2018 *(Measurement Date June 30, 2017)*	$ 6,846,342	$ 5,316,774	$ 1,529,568
Charges for the year:			
Service Cost	417,213	-	417,213
Interest on the total OPEB liability	501,045	-	501,045
Changes of benefit terms	-	-	-
Differences between actual and expected experience with regard to economic or demographic factors	(27,487)	-	(27,487)
Changes of assumptions	2,295,853	-	2,295,853
Benefit payments	(215,174)	(215,174)	-
Net investment income	-	435,094	(435,094)
Administrative expense	-	(15,693)	15,693
Total Changes	2,971,450	204,227	2,767,223
Balance at June 30, 2019 *(Measurement Date June 30, 2018)*	$ 9,817,792	$ 5,521,001	$ 4,296,791

Changes of assumptions and other inputs reflect a change in the discount rate from 7.00 percent as of the measurement date of June 30, 2017 to 6.00 percent as of the measurement date of June 30, 2018 and a change in the long-term inflation assumption from 2.50 percent as of the measurement date of June 30, 2017 to 3.00 percent as of the measurement date of June 30, 2018.

Sensitivity of the total OPEB liability to changes in the discount rate.

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.0 percent) or 1-percentage-point higher (7.0 percent) than the current discount rate:

	1% Decrease in Discount Rate (5.00%)	Discount Rate (6.00%)	1% Increase in Discount Rate (7.00%)
Net OPEB liability	$ 5,375,268	$ 4,296,791	$ 3,349,420

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend	Healthcare Cost Trend	1% Increase in Healthcare Cost Trend
Net OPEB liability	$ 3,125,922	$ 4,296,791	$ 5,685,013

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

For the year ended June 30, 2019, the District recognized OPEB expense of $856,255. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$ 23,232	$ -
Changes in assumptions or other inputs	-	1,940,458
Net difference between projected and actual earnings	207,989	-
District contributions subsequent to the measurement date	N/A	463,000
Total	$ 231,221	$ 2,403,458

Deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date in the amount of $463,000 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2020.

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

Year ended June 30,	Recognized Deferred (Inflows)/Outflows of Resources
2020	$ 286,534
2021	286,534
2022	286,535
2023	336,968
2024	351,140
Thereafter	161,526
Total	$ 1,709,237

Defined Contribution Plan:

Plan Description and Eligibility

During the year ended June 30, 2019, the District agreed to participate in a Post-Employment Health Plan (PEHP) a defined contribution plan for collectively bargained public employees. International Association of Fire Fighters Local 2487 (Local 2487) will determine the plan administrator for the PEHP and the District agreed to contribute to the PEHP on behalf of the employees. As of June 30, 2019, the plan administrator has not yet been determined.

Employees who are members of Local 2487 non-supervisory group hired with the District on or before July 1 2014, will have a one-time contribution of $1,000 made by the District to the employee's PEHP account for the fiscal year ending June 30, 2019; thereafter an annual contribution of $120 will be made by the District to the employee's PEHP account. Employees who are members of Local 2487 non-supervisory group hired with the District after July 1, 2014 will have an annual contribution of $2,500 made by the District to the employee's PEHP account. The employee will pay all associated account administrative fees for the PEHP to keep the account in good standing. The vesting period, if any, and uses of forfeitures will be determined in the plan document once the plan administrator is determined and the plan document is adopted by the District and Local 2487.

There are no assets accumulated in a trust as of June 30, 2019. Contribution rates are established within the collective bargaining unit agreement and may be amended with by mutual agreement of the District and Local 2487.

The District recognized an OPEB expense related to the defined contribution plan in the amount of $167,000 and an outstanding liability of $167,000 as of June 30, 2019.

Note 7 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered PERS 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 PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.

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

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

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

For the fiscal years ended June 30, 2018 and 2019 the Statutory Employer/employee matching rates were 14.50% for Regular and 20.75% for Police/Fire. The Employer-pay contribution (EPC) rate for fiscal years ending June 30, 2018 and 2019 was 28.00% for Regular and 40.50% for Police/Fire.

The District's contributions were $2,293,573 for the year ended June 30, 2019.

PERS Investment Policy

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2018:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return
Domestic Stocks	42%	5.50%
International Stocks	18%	5.75%
U.S. Bonds	30%	0.25%
Private Markets	10%	6.80%

As of June 30, 2018, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability

At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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 allocation percentage of the net pension liability was based on the District's total contributions due on wages paid during the measurement period. The District's proportion of the net pension liability is based on its employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2018. At June 30, 2018, the District's proportion was .23531%, which is an increase of .02261 from the proportion measured as of June 30, 2017.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the District as of June 30, 2019, calculated using the discount rate of 7.50%, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	$ 48,937,458	$ 32,090,988	$ 18,092,553

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Actuarial Assumptions

The District's net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.75%
Payroll Growth	5.00% including inflation
Investment Rate of Return	7.50%
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Consumer Price Index	2.75%
Other Assumptions	Same as those used in the June 30, 2018 funding actuarial valuation

Mortality rates for regular and police/fire members are based on the following table:

Healthy:	Headcount–Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50[1], mortality rates are based on the Headcount–Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. [1] The RP-2014 Healthy Anuitant Mortality Tables have rates only for ages 50 and later.
Disabled:	Headcount–Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement:	Headcount–Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2018, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2018.

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

For the year ended June 30, 2019, the District recognized pension expense of $2,738,560. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,005,321	$ 1,489,573
Changes in assumptions or other inputs	1,690,992	
Net difference between projected and actual earnings on pension plan investments	-	152,784
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,295,316	685,162
District contributions subsequent to the measurement date	2,293,573	-
Total	$ 8,285,202	$ 2,327,519

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of $2,293,573 will be recognized as a reduction of the net pension liability in the year ending June 30, 2020.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2017 (the beginning of the measurement period ended June 30, 2018) is 6.22 years.

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

Year ended June 30,	
2020	$ 1,274,763
2021	827,393
2022	34,476
2023	626,520
2024	752,264
Thereafter	148,694
Total	$ 3,664,110

Additional Information

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

Note 8 - Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $2,500 to $5,000 deductible. This District is covered up to a policy limit per occurrence of $22,879,807 and $11,000,000 per occurrence in general liability. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims' liability and activity for the past two years were as follows:

Claims liability, July 1, 2017	$ 1,329,129
Claims and changes in estimates	67,236
Claims paid	(35,049)
Claims liability, June 30, 2018	1,361,316
Claims and changes in estimates	54,608
Claims paid	(24,955)
Claims liability, June 30, 2019	$ 1,390,969

Note 9 - Tax Abatement

The District's tax revenues were reduced by $207,410 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

Note 10 – Correction of an Error

During 2019, the District identified misstatements in the June 30, 2018 financial statements related to the accrual of amounts owed for workers' compensation claims to another local government. It was determined that invoices accrued included, in error claims, that the District is not obligated to pay. Beginning net position was restated to remove amounts accrued in error. The correction is as follows.

	Governmental Activities	Internal Service Fund
Net position at June 30, 2018, as previously reported	$ 15,255,245	$ 838,733
Prior period adjustment		
Restatement of due to other governments	275,736	275,736
Net position at June 30, 2018, as restated	$ 15,530,981	$ 1,114,469

Required Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund
(Budgetary Basis)
Year Ended June 30, 2019

	2019 Budgeted Amounts		2019	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes				
Ad valorem, general	$ 18,570,260	$ 18,570,260	$ 18,390,739	$ (179,521)
Ad valorem, AB 104	236,506	236,506	76,579	(159,927)
Licenses and permits				
Gaming, AB 104	30,000	30,000	35,073	5,073
Other	1,000	1,000	1,050	50
Intergovernmental				
Consolidated taxes	8,597,967	8,597,967	8,725,419	127,452
Real property transfer tax, AB 104	52,436	52,436	37,470	(14,966)
Supplemental city/county relief tax, AB 104	933,741	933,741	625,263	(308,478)
Interlocal cooperative agreement fire suppression	585,000	585,000	518,402	(66,598)
Charges for services				
Services to other agencies	10,000	10,000	6,003	(3,997)
Other	20,000	20,000	740	(19,260)
Miscellaneous				
Investment earnings	120,000	120,000	199,253	79,253
Net increase (decrease) in the fair value of investments	-	-	221,413	221,413
Reimbursements	411,358	411,358	512,946	101,588
Other	10,000	13,499	13,226	(273)
Total revenues	29,578,268	29,581,767	29,363,576	(218,191)
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	15,375,622	15,678,990	15,214,222	464,768
Employee benefits	8,769,174	8,774,201	8,126,428	647,773
Services and supplies	5,856,356	5,851,460	4,826,124	1,025,336
Total expenditures	30,001,152	30,304,651	28,166,774	2,137,877
Excess (Deficiency) of Revenues over Expenditures	(422,884)	(722,884)	1,196,802	1,919,686
Other Financing Sources (Uses)				
Contingency	(300,000)	-	-	-
Net Change in Fund Balances	(722,884)	(722,884)	1,196,802	1,919,686
Fund Balances, Beginning of Year	6,887,250	6,887,250	7,798,838	911,588
Fund Balances, End of Year	$ 6,164,366	$ 6,164,366	$ 8,995,640	$ 2,831,274

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund - Emergency Fund
Year Ended June 30, 2019

	2019 Budgeted Amounts		2019	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Other	$ 300,000	$ 300,000	$ 1,522,958	$ 1,222,958
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	1,100,000	1,100,000	790,077	309,923
Employee benefits	25,000	25,000	11,345	13,655
Services and supplies	315,000	315,000	319,083	(4,083)
Total expenditures	1,440,000	1,440,000	1,120,505	319,495
Net Change in Fund Balances	(1,140,000)	(1,140,000)	402,453	1,542,453
Fund Balances, Beginning of the Year	1,251,949	1,251,949	1,184,963	(66,986)
Fund Balances, End of Year	$ 111,949	$ 111,949	$ 1,587,416	$ 1,475,467

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis)

Year Ended June 30, 2019

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	$ 18,467,318	$ -	$ -	$ 18,467,318
Licenses and permits	36,123	-	-	36,123
Intergovernmental	9,906,554	-	-	9,906,554
Charges for services	6,743	-	-	6,743
Miscellaneous	946,838	22,763	-	969,601
Total revenues	29,363,576	22,763	-	29,386,339
Expenditures				
Current				
Public safety	28,166,774	57,653	-	28,224,427
Net Change in Fund Balances	1,196,802	(34,890)	-	1,161,912
Fund Balances, Beginning of Year	7,798,838	1,470,285	-	9,269,123
Fund Balances, End of Year	$ 8,995,640	$ 1,435,395	$ -	$ 10,431,035

Truckee Meadows Fire Protection District

Schedule of Changes in Net Other Postemployment Benefit Liability and Related Ratios
Last Ten Fiscal Years

	2018	2017
Total OPEB liability		
Service cost	$ 417,213	$ 405,061
Interest on the total OPEB liability	501,045	455,572
Differences between actual and expected experience with regard to economic or demographic factors	(27,487)	-
Changes of assumptions	2,295,853	-
Benefit payments	(215,174)	(230,891)
Net change in total OPEB liability	2,971,450	629,742
Total OPEB liability-beginning	6,846,342	6,216,600
Total OPEB liability-ending (a)	$ 9,817,792	$ 6,846,342
Plan fiduciary net position		
Benefit payments	$ (215,174)	$ (230,891)
Net investment income	435,094	591,731
Administrative expense	(15,693)	(16,744)
Net change in plan fiduciary net position	204,227	344,096
Plan fiduciary net position-beginning	5,316,774	4,972,678
Plan fiduciary net position-ending (b)	$ 5,521,001	$ 5,316,774
District's net OPEB liability-ending (a) - (b)	$ 4,296,791	$ 1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	56.2%	77.7%
Covered-employee payroll	$ 15,660,842	$ 13,199,783
District's net OPEB liability as a percentage of covered-employee payroll	27.4%	11.6%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions - Other Postemployment Benefits

Last Ten Fiscal Years

	2019	2018
Actuarially determined contribution	$ 1,037,001	$ 650,895
Contributions in relation to the actuarially determined contribution	463,000	-
Contribution (deficiency) excess	$ (574,001)	$ (650,895)
Covered-employee payroll	$ 16,004,299	$ 15,660,842
Contributions as a percentage of covered payroll	2.89%	0.00%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Share of Net Pension Liability
Public Employee's Retirement System of Nevada (PERS)
Last Ten Plan Years

	District's portion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2018	0.23531%	$ 32,090,988	$ 11,003,348	291.65%	75.24%
2017	0.21270%	$ 28,288,166	$ 9,712,107	291.27%	74.42%
2016	0.21696%	$ 29,197,203	$ 9,271,513	314.91%	72.23%
2015	0.22129%	$ 25,358,762	$ 8,435,593	300.62%	75.13%
2014	0.20583%	$ 21,451,071	$ 7,783,987	275.58%	76.31%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Public Employee's Retirement System of Nevada (PERS)
Last Ten Fiscal Years

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered payroll	Contributions as a percentage of covered payroll
2019	$ 2,293,573	$ 2,293,573	$ -	$11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%
2015	1,707,868	1,707,868	-	8,435,593	20.25%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 1 - Internally Reported (Budgetary Basis) Funds

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the District, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, specifies that two of these internally reported funds of the District do not meet the definition of special revenue funds and do not qualify to be separately presented for external reporting purposes.

These internally reported special revenue funds of the District (Sick Annual Comp Benefits Fund and Stabilization Fund) are combined with the General Fund for external reporting purposes.

Note 2 - Schedule of District's Contributions, OPEB

Actuarially determined contribution rates are calculated as of July 1, 2018, two years prior to the end of the fiscal year in which contributions are reported and projected forward to June 30, 2019.

Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 7.00 percent as of the measurement date of June 30, 2017 to 6.00 percent as of the measurement date of June 30, 2018 and a change in the long-term inflation assumption from 2.50 percent as of the measurement date of June 30, 2017 to 3.00 percent as of the measurement date of June 30, 2018.

Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Balance Sheet (Budgetary Basis) to the General Fund Balance Sheet (GAAP Basis) - Governmental Funds

June 30, 2019

	General Fund (Budgetary Basis)	Internally Reported Funds	General Fund (GAAP Basis)
Assets			
Cash and investments	$ 9,594,039	$ 1,443,576	$ 11,037,615
Accounts receivable	181,927	-	181,927
Taxes receivable	159,950	-	159,950
Due from other governments	2,760,041	-	2,760,041
Interest receivable	46,555	2,326	48,881
Deposits	6,432	-	6,432
Total assets	12,748,944	1,445,902	14,194,846
Liabilities			
Accounts payable and accrued liabilities	2,298,714	10,507	2,309,221
Due to other governments	126,039	-	126,039
Other postemployment benefits liability, defined contribution plan	167,000	-	167,000
Total liabilities	2,591,753	10,507	2,602,260
Deferred Inflows of Resources			
Unavailable revenue			
Property taxes	124,525	-	124,525
Intergovernmental	1,037,026	-	1,037,026
Total deferred inflows of resources	1,161,551	-	1,161,551
Fund Balances			
Nonspendable	6,432	-	6,432
Assigned	149,221	821,489	970,710
Unassigned	8,839,987	613,906	9,453,893
Total fund balances	8,995,640	1,435,395	10,431,035
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 12,748,944	$ 1,445,902	$ 14,194,846

Truckee Meadows Fire Protection District

Combining Balance Sheet - Internally Reported (Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes (GAAP Basis) - Governmental Funds

June 30, 2019

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Assets			
Cash and investments	$ 831,996	$ 611,580	$ 1,443,576
Interest receivable	-	2,326	2,326
Total assets	831,996	613,906	1,445,902
Liabilities			
Accounts payable and accrued liabilities	10,507	-	10,507
Fund Balances			
Assigned	821,489		821,489
Unassigned	-	613,906	613,906
Total fund balances	821,489	613,906	1,435,395
Total Liabilities and Fund Balances	$ 831,996	$ 613,906	$ 1,445,902

Truckee Meadows Fire Protection District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Internally Reported
(Budgetary Basis) Funds Reported as Part of the General Fund for External Reporting Purposes
Year Ended June 30, 2019

	Sick Annual Comp Benefits Fund	Stabilization Fund	Internally Reported Total
Revenues			
Miscellaneous	$ -	$ 22,763	$ 22,763
Expenditures			
Current			
Public safety	57,216	437	57,653
Net Change in Fund Balances	(57,216)	22,326	(34,890)
Fund Balances, Beginning of Year	878,705	591,580	1,470,285
Fund Balances, End of Year	$ 821,489	$ 613,906	$ 1,435,395

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Sick Annual Comp Benefits Fund
Year Ended June 30, 2019

	2019 Budgeted Amounts		2019	
	Original	Final	Actual	Variance with Final Budget
Expenditures				
Public safety function				
Fire				
Salaries and wages	$ 700,000	$ 700,000	$ 57,216	$ 642,784
Employee benefits	25,000	25,000	-	25,000
Net Change in Fund Balance	(725,000)	(725,000)	(57,216)	667,784
Fund Balance, Beginning of Year	773,509	773,509	878,705	105,196
Fund Balance, End of Year	$ 48,509	$ 48,509	$ 821,489	$ 772,980

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Stabilization Fund

Year Ended June 30, 2019

	2019 Budgeted Amounts		2019	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 5,000	$ 5,000	$ 10,875	$ 5,875
Net increase (decrease) in the fair value of investments	-	-	11,888	11,888
Total revenues	5,000	5,000	22,763	17,763
Expenditures				
Current:				
Public safety function				
Fire				
Services and supplies	500,000	500,000	437	499,563
Excess (Deficiency) of Revenues over Expenditures	(495,000)	(495,000)	22,326	517,326
Fund Balance, Beginning of Year	597,798	597,798	591,580	(6,218)
Fund Balance, End of Year	$ 102,798	$ 102,798	$ 613,906	$ 511,108

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Fund
Year Ended June 30, 2019

	2019 Budgeted Amounts		2019	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Investment earnings	$ 10,000	$ 10,000	$ 102,672	$ 92,672
Net decrease in the fair value of investments	-	-	92,860	92,860
Reimbursements	-	-	8,878	8,878
Total revenues	10,000	10,000	204,410	194,410
Expenditures				
Current:				
Public safety function				
Fire				
Services and supplies	1,003,000	1,003,000	571,127	431,873
Capital outlay	5,328,594	5,328,594	2,764,136	2,564,458
Total expenditures	6,331,594	6,331,594	3,335,263	2,996,331
Excess (Deficiency) of Revenues over Expenditures	(6,321,594)	(6,321,594)	(3,130,853)	3,190,741
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	1,008,689	1,008,689
Net Change in Fund Balance	(6,321,594)	(6,321,594)	(2,122,164)	4,199,430
Fund Balance, Beginning of Year	6,653,740	6,653,740	6,663,912	10,172
Fund Balance, End of Year	$ 332,146	$ 332,146	$ 4,541,748	$ 4,209,602

Truckee Meadows Fire Protection District

Schedule of Revenue, Expenses, and Changes in Net Position - Budget and Actual

Workers' Compensation Fund

Year Ended June 30, 2019

	2019 Budgeted Amounts		2019	
	Original	Final	Actual	Variance with Final Budget
Operating Expenses				
Services and supplies				
Claims	$ 500,000	$ 500,000	$ 54,608	$ 445,392
Miscellaneous	7,500	7,500	1,836	5,664
Total operating expenses	507,500	507,500	56,444	451,056
Nonoperating Revenues (Expenses)				
Investment earnings	-	-	45,592	45,592
Net increase (decrease) in the fair value of investments	-	-	49,387	49,387
Total nonoperating revenues (expenses)	-	-	94,979	94,979
Change in Net Position	$ (507,500)	$ (507,500)	$ 38,535	$ 546,035
Net Position, Beginning of Year			838,733	
Prior Period Adjustment			275,736	
Net Position, Beginning of Year, as restated			1,114,469	
Net Position, End of Year			$ 1,153,004	

Truckee Meadows Fire Protection District

Schedule of Cash Flows - Butget and Actual - Worker's Compensation Fund

Year Ended June 30, 2019

	2019 Budgeted Amounts		2019	
	Original	Final	Actual	Variance with Final Budget
Operating Activities				
Cash payments for services and supplies	$ (507,500)	$ (507,500)	$ (27,631)	$ 479,869
Investing Activities				
Investment earnings	-	-	94,845	94,845
Net Change in Cash and Cash Equivalents	(507,500)	(507,500)	67,214	574,714
Cash and Cash Equivalents, Beginning of Year	2,170,963	2,170,963	2,476,609	305,646
Cash and Cash Equivalents, End of Year	$ 1,663,463	$ 1,663,463	$ 2,543,823	$ 880,360
Reconciliation of operating income (loss) to net cash from (used for) operating activities				
Operating income (loss)			$ (56,444)	
Adjustments to reconcile operating loss to net cash used for operating activities				
Change in				
Due to other governments			(840)	
Pending claims			29,653	
Total adjustments			28,813	
Net Cash Provided used for Operating Activities			$ (27,631)	

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CPAs & BUSINESS ADVISORS

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

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, 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, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 27, 2019.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.



Reno, Nevada
November 27, 2019

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Auditor's Comments

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

In connection with our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Truckee Meadows Fire Protection District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statues cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they related to accounting matters.

Current Year Statute Compliance
The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 of the financial statements.

Progress on Prior Year Statute Compliance
The District reported no instances of noncompliance with significant constraints on its financial administration during the year ended June 30, 2018.

Prior Year Recommendations
There were no findings for the year ended June 30, 2018.

Current Year Recommendations
We noted no material weaknesses and reported no significant deficiencies in internal control for the current year.

Eide Bailly LLP

Reno, Nevada
November 27, 2019

EXHIBIT 9

3663 Barron Way
Reno, NV 89511

Chief Charles A. Moore
Phone: (775) 326-6000
Fax: (775) 326-6003

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Truckee Meadows Fire Protection District herewith submits the FINAL budget for the fiscal year ending June 30, 2025

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 27,038,958

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered.

This budget contains 6 governmental fund types with estimated expenditures of $ 61,718,286 and 2 proprietary funds with estimated expenses of $ 5,737,165

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Cindy Vance
(Printed Name)
Chief Fiscal Officer
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed Cindy Vance

Dated: 5/14/2024

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2024 at 9:00 AM

Publication Date May 10, 2024

Place: Washoe County Commission Chambers, 1001 E. 9th Street, Reno, Nevada

FORM 4404LGF

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2023	ESTIMATED CURRENT YEAR ENDING 06/30/2024	BUDGET YEAR ENDING 06/30/2025
General Government			
Judicial			
Public Safety	208	207	208
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	208	207	208
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	208	207	208

POPULATION (AS OF JULY 1)	104,376	108,470	109,269
SOURCE OF POPULATION ESTIMATE*	Comprehensive Planning	Comprehensive Planning	Comprehensive Planning
Assessed Valuation (Secured and Unsecured Only) **	5,142,935,375	6,508,257,626	7,011,245,539
Net Proceeds of Mines	1,639,715	1,613,438	5,766,186
TOTAL ASSESSED VALUE	5,144,575,090	6,509,871,064	7,017,011,725
TAX RATE			
General Fund	0.5400	0.5400	0.5400
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.5400	0.5400	0.5400

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available. Estimate is based on the Truckee Meadows Regional Planning Association estimate.**

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION Fiscal Year 2021-22

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [**(2, line A**)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	1.6361	7,011,245,539	114,710,988	0.5400	37,860,726	10,821,768	27,038,958
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	1.6361	5,766,186	94,341				
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.0548	7,011,245,539	3,845,159				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0548	7,011,245,539	3,845,159				
M. **SUBTOTAL A, C, L**	1.6909	7,011,245,539	118,556,147	0.5400	37,860,726	10,821,768	27,038,958
N. Debt							
O. **TOTAL M AND N**	1.6909	7,011,245,539	118,556,147	0.5400	37,860,726	10,821,768	27,038,958

TRUCKEE MEADOWS FIRE PROTECTION DISTIRCT
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

Note 1: This form calculation does not include net proceeds of mines revenue calculations.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	10,147,508	11,680,397	27,038,958	0.5400	12,889,459	-	-	61,756,322
Capital Projects Fund	3,164,616	-	-	-	459,239	300,000	1,000,000	4,923,855
Emergency Fund	1,177,663	-	-	-	1,500,000	-	-	2,677,663
Sick Annual Comp Beneftis Fund	114,824	-	-	-	-	-	832,000	946,824
Stabilization Fund	637,937	-	-	-	5,000	-	-	642,937
Debt Service Fund	600,000	-	-	-	-	-	1,009,687	1,609,687
Subtotal Governmental Fund Types, Expendable Trust Funds	15,842,548	11,680,397	27,038,958	0.5400	14,853,698	300,000	2,841,687	72,557,288
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	11,680,397	27,038,958	0.5400	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	-	26,656,604	18,283,012	8,372,628	-	400,000	2,841,687	5,202,391	61,756,322
Capital Projects Fund	C	-	-	129,239	4,287,116	-	-	507,500	4,923,855
Emergency Fund	R	1,000,000	300,000	200,000	-	-	-	1,177,663	2,677,663
Sick Annual Comp Beneftis Fund	R	930,000	-	-	-	-	-	16,824	946,824
Stabilization Fund	R	-	-	550,000	-	-	-	92,937	642,937
Debt Service Fund	D	-	-	1,009,687	-	-	-	600,000	1,609,687
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		28,586,604	18,583,012	10,261,554	4,287,116	400,000	2,841,687	7,597,315	72,557,288

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

***** Capital Outlay must agree with CIP.**

FORM 4404LGF

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2025

Budget Summary for TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Emergency Medical Services	E	4,200,000	5,229,665	510,000	-	-	-	(519,665)
Workers' Compensation Fund	I	-	507,500	-	-	-	-	(507,500)
TOTAL		4,200,000	5,737,165	510,000	-	-	-	(1,027,165)

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
Taxes:				
Property Tax	24,160,605	26,082,391	27,038,958	27,038,958
Property Tax-AB 104	334,759	338,727	361,719	361,719
Licenses and permits:				
Gaming, AB 104	115,687	75,000	75,000	75,000
Other	204,953	180,000	170,000	170,000
Intergovernmental:				
Federal grants	430,941	750,574	1,178,161	1,221,634
State grants	9,029	-	-	-
Consolidated taxes	11,109,844	11,513,041	11,680,397	11,680,397
Real property transfer tax, AB 104	89,877	70,339	77,000	77,000
Supplemental city/county relief tax, AB 104	1,862,468	1,534,175	1,534,175	1,534,175
Interlocal agreement, fire suppression	593,268	530,000	50,000	50,000
Other	-	-	-	-
Charges for Services:				
Services to other agencies	2,472,741	5,168,872	3,942,897	4,097,030
Other	244,718	111,837	105,000	105,000
Miscellaneous:				
Donations	12,595	15,000	-	-
Investment earnings	187,290	175,000	175,000	175,000
Net increase (decrease) in investments	93,592	-		
Permits	-	-	-	
Reimbursements	870,488	941,301	5,844,561	4,994,561
Other	18,088	28,340	28,340	28,340
SUBTOTAL REVENUE ALL SOURCES	42,810,943	47,514,597	52,261,208	51,608,814
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-		-	-
Emergency Fund	1,263,000	-	-	-
Proceeds of asset disposition	5,309			
Proceeds of Long-term Debt	-	-	-	-
Other	-	-	-	-
SUBTOTAL OTHER FINANCING SOURCES	1,268,309	-	-	-
BEGINNING FUND BALANCE	11,040,797	12,292,019	10,062,148	10,147,508
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	11,040,797	12,292,019	10,062,148	10,147,508
TOTAL AVAILABLE RESOURCES	55,120,049	59,806,616	62,323,356	61,756,322

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	19,876,786	22,374,709	27,211,987	26,656,604
Employee benefits	12,143,284	14,314,175	18,392,449	18,283,012
Services and supplies	5,817,110	6,592,518	8,388,126	8,372,628
Capital Outlay	251,017	1,259,365	-	-
SUBTOTAL	38,088,197	44,540,767	53,992,562	53,312,244
PUBLIC SAFETY FUNCTION TOTALS:				
FIRE:				
Salaries and wages	19,876,786	22,374,709	27,211,987	26,656,604
Employee benefits	12,143,284	14,314,175	18,392,449	18,283,012
Services and supplies	5,817,110	6,592,518	8,388,126	8,372,628
Capital Outlay	251,017	1,259,365	-	-
FUNCTION SUBTOTAL	38,088,197	44,540,767	53,992,562	53,312,244

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
DEBT SERVICE:				
Principal-Lease	35,956	1,000	-	-
Interest-Lease	758	200	-	-
SUBTOTAL	36,714	1,200	-	-
DEBT SERVICE FUNCTION TOTALS				
Principal-Lease	35,956	1,000	-	-
Interest-Lease	758	200	-	-
FUNCTION SUBTOTAL	36,714	1,200	-	-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Debt Service

	EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
PAGE	FUNCTION SUMMARY				
	General Government				
	Judicial				
8	Public Safety	38,088,197	44,540,767	53,992,562	53,312,244
	Public Works				
	Sanitation				
	Health				
	Welfare				
	Culture and Recreation				
	Community Support				
9	Debt Service	36,714	1,200	-	-
	Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS		38,124,911	44,541,967	53,992,562	53,312,244
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		-	-	400,000	400,000
Operating Transfers Out (Schedule T)				.	
11	Capital Projects Fund	2,250,000	3,610,000	1,000,000	1,000,000
13	Sick Annual Comp Benefits Fund	250,000	250,000	800,000	832,000
12	Emergency Fund	-	-	-	-
15	Debt Service Fund	370,119	1,007,141	1,009,687	1,009,687
17	Emergency Medical Services	1,833,000	250,000	-	-
TOTAL EXPENDITURES AND OTHER USES		42,828,030	49,659,108	57,202,249	56,553,931
ENDING FUND BALANCE:		12,292,019	10,147,508	5,121,107	5,202,391
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		55,120,049	59,806,616	62,323,356	61,756,322

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
Miscellaneous				
Interest earnings	30,440	1,000	1,000	1,000
Net increase (decrease) in investments	(4,317)	-	-	-
Reimbursements	913,522	2,114,211	400,000	400,000
Donations	-	499,761	58,239	58,239
Other	-			
Subtotal	939,645	2,614,972	459,239	459,239
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	2,250,000	3,610,000	1,000,000	1,000,000
Proceeds of asset disposition	31,053	45,142	300,000	300,000
Proceeds from Debt Issuance	-	-	-	
Subtotal	2,281,053	3,655,142	1,300,000	1,300,000
BEGINNING FUND BALANCE	2,730,068	1,221,531	3,203,816	3,164,616
Prior Period Adjustment(s)	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	2,730,068	1,221,531	3,203,816	3,164,616
TOTAL RESOURCES	5,950,766	7,491,645	4,963,055	4,923,855
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	3,574	-	-	-
Employee benefits	772	-	-	-
Services and Supplies	631,331	695,443	129,239	129,239
Capital outlay	2,859,617	3,631,586	3,687,116	4,287,116
Subtotal	3,495,294	4,327,029	3,816,355	4,416,355
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-			
Issuance costs	-	-	-	-
Operating Transfers Out (Schedule T)		-		
Debt Service Fund	1,233,941	-	-	-
Subtotal	1,233,941	-	-	-
ENDING FUND BALANCE	1,221,531	3,164,616	1,146,700	507,500
TOTAL COMMITMENTS & FUND BALANCE	5,950,766	7,491,645	4,963,055	4,923,855

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -12

FUND CAPITAL PROJECTS FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
Taxes				
Ad valorem, general	-	-	-	-
Intergovernmental				
Federal grants	109,713	-	-	-
State grants	-	-	-	-
Local Contributions	-	-	-	-
Miscellaneous	-	-		
Reimbursements	2,241,114	2,878,200	1,500,000	1,500,000
Subtotal	2,350,827	2,878,200	1,500,000	1,500,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
General Fund	-	-	-	
BEGINNING FUND BALANCE	2,302,697	1,177,663	1,177,663	1,177,663
Prior Period Adjustment(s)	-	-		
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	2,302,697	1,177,663	1,177,663	1,177,663
TOTAL RESOURCES	4,653,524	4,055,863	2,677,663	2,677,663
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	1,619,674	2,159,828	1,000,000	1,000,000
Employee beneftis	197,421	298,837	300,000	300,000
Services and supplies	395,766	419,535	200,000	200,000
Capital Outlay	-	-		
Subtotal	2,212,861	2,878,200	1,500,000	1,500,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-		
Operating Transfers Out (Schedule T)	-	-		
General Fund	1,263,000	-	-	
ENDING FUND BALANCE	1,177,663	1,177,663	1,177,663	1,177,663
TOTAL COMMITMENTS & FUND BALANCE	4,653,524	4,055,863	2,677,663	2,677,663

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -13

FUND EMERGENCY FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
Miscellaneous	-	-	-	-
Investment Earnings	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	250,000	250,000	800,000	832,000
BEGINNING FUND BALANCE	303,826	264,824	114,824	114,824
Prior Period Adjustment(s)	-	-		
Residual Equity Transfers	-	-		
TOTAL BEGINNING FUND BALANCE	303,826	264,824	114,824	114,824
TOTAL RESOURCES	553,826	514,824	914,824	946,824
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	289,002	400,000	900,000	930,000
Employee Benefits	-	-	-	-
Subtotal	289,002	400,000	900,000	930,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	264,824	114,824	14,824	16,824
TOTAL COMMITMENTS & FUND BALANCE	553,826	514,824	914,824	946,824

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -14

FUND SICK ANNUAL COMP BENEFITS FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
Miscellaneous				
Investment Earnings	12,448	5,000	5,000	5,000
Subtotal	12,448	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	621,147	633,437	637,937	637,937
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	621,147	633,437	637,937	637,937
TOTAL RESOURCES	633,595	638,437	642,937	642,937
EXPENDITURES				
PUBLIC SAFETY:				
FIRE:				
Salaries and wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and supplies	158	500	550,000	550,000
Subtotal	158	500	550,000	550,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-		-	-
Operating Transfers Out (Schedule T)	-		-	-
ENDING FUND BALANCE	633,437	637,937	92,937	92,937
TOTAL COMMITMENTS & FUND BALANCE	633,595	638,437	642,937	642,937

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B -15

FUND STABILIZATION FUND

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
Subtotal				
OTHER FINANCING SOURCES (Specify):				
Transfers In (Schedule T)				
General Fund	370,119	1,007,141	1,009,687	1,009,687
Capital Projects Fund	1,233,941	-	-	-
Subtotal	1,604,060	1,007,141	1,009,687	1,009,687
BEGINNING FUND BALANCE	-	600,000	600,000	600,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE			600,000	600,000
TOTAL AVAILABLE RESOURCES	1,604,060	1,607,141	1,609,687	1,609,687

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

EXPENDITURES AND RESERVES	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
Type: Medium-Term Financing				
Principal	423,000	430,000	437,000	437,000
Interest	53,850	47,505	41,055	41,055
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	476,850	477,505	478,055	478,055
TOTAL RESERVED (MEMO ONLY)				
Type: General Obligation Capital Improvement				
Principal	129,000	131,000	133,000	133,000
Interest	28,091	26,117	24,113	24,113
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	157,091	157,117	157,113	157,113
TOTAL RESERVED (MEMO ONLY)				
Type: General Obligation Capital Improvement				
Principal	190,000	200,000	210,000	210,000
Interest	180,119	172,519	164,519	164,519
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	370,119	372,519	374,519	374,519
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)	600,000	600,000	600,000	600,000
ENDING FUND BALANCE	600,000	600,000	600,000	600,000
TOTAL COMMITMENTS & FUND BALANCE	1,604,060	1,607,141	1,609,687	1,609,687

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAID BY OPERATING RESOURCES

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for Service	2,941,810	6,101,081	4,200,000	4,200,000
Total Operating Revenue	2,941,810	6,101,081	4,200,000	4,200,000
OPERATING EXPENSE				
Salaries and wages	2,257,468	2,389,523	2,742,000	2,837,736
Employee beneftis	454,910	1,440,072	1,305,251	1,579,529
Services and supplies	540,598	637,278	630,400	630,400
Depreciation/Amortization	89,604	110,000	182,000	182,000
Depreciation/Amortization				
Total Operating Expense	3,342,580	4,576,873	4,859,651	5,229,665
Operating Income or (Loss)	(400,770)	1,524,208	(659,651)	(1,029,665)
NONOPERATING REVENUES (EXPENSES)				
State Grant	26,076	3,251	-	-
Federal Grant	-	-	-	500,000
Investment earnings	11,185	44,960	10,000	10,000
Net increase(decrease) in the value of investments	22,535	-	-	-
Gain(loss) on asset disposition	(15,129)	-	-	-
	-	-	-	-
Total Nonoperating Revenues (Expense)	44,667	48,211	10,000	510,000
CAPITAL CONTRIBUTIONS				
Capital contributions	664,579	-	-	-
Total Capital Contributions	664,579	-	-	-
Net Income before Operating Transfers	308,476	1,572,419	(649,651)	(519,665)
Operating Transfers (Schedule T)				
In	1,833,000	250,000	-	-
Out	-	-	-	-
Net Operating Transfers	1,833,000	250,000	-	-
CHANGE IN NET POSITION	2,141,476	1,822,419	(649,651)	(519,665)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Emergency Medical Services

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	963,022	1,170,652	1,200,000	1,200,000
Cash received from others	1,720,102	4,930,429	3,000,000	3,000,000
Cash payments to suppliers and service providers	(475,418)	(637,278)	(630,400)	(630,400)
Cash payments to employees for salaries & benefits	(2,889,618)	(3,583,824)	(3,837,251)	(4,207,265)
a. Net cash provided by (or used for) operating activities	(681,912)	1,879,979	(267,651)	(637,665)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
State Grants	26,076	3,251	-	-
Federal Grants	-	-	500,000	500,000
Transfers In	1,833,000	250,000	-	-
b. Net cash provided by (or used for) noncapital financing activities	1,859,076	253,251	500,000	500,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from asset disposition	7,695	-		
Purchase of Capital Assets		(60,000)	(879,000)	(879,000)
c. Net cash provided by (or used for) capital and related financing activities	7,695	(60,000)	(879,000)	(879,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment earnings	32,648	44,960	10,000	10,000
d. Net cash provided by (or used in) investing activities	32,648	44,960	10,000	10,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,217,507	2,118,190	(636,651)	(1,006,665)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	-	1,217,507	3,335,697	3,335,697
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,217,507	3,335,697	2,699,046	2,329,032

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Emergency Medical Services

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
OPERATING REVENUE				
Charges for services	-			
Total Operating Revenue	-	-	-	-
OPERATING EXPENSE				
Services and supplies	(213,842)	507,500	507,500	507,500
Depreciation/Amortization				
Depreciation/Amortization				
Total Operating Expense	(213,842)	507,500	507,500	507,500
Operating Income or (Loss)	213,842	(507,500)	(507,500)	(507,500)
NONOPERATING REVENUES				
Investment earnings	33,281	-	-	-
Net increase(decrease) in the value of investments	12,674	-		
Property Taxes	-	-	-	-
Subsidies	-	-	-	-
Consolidated Tax	-	-	-	-
Total Nonoperating Revenues	45,955	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	259,797	(507,500)	(507,500)	(507,500)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	259,797	(507,500)	(507,500)	(507,500)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND WORKERS' COMPENSATION FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2024	(3) BUDGET YEAR ENDING 06/30/2025 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/2025 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from other funds	-	-	-	-
Cash received from customers	-	-	-	-
Cash received from others	-	-	-	-
Cash payments for services and supplies	(36,272)	(507,500)	(507,500)	(507,500)
a. Net cash provided by (or used for) operating activities	(36,272)	(507,500)	(507,500)	(507,500)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Cash received from operating transfers	-	-	-	-
Interested paid	-	-		
Transfer Out			-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment earnings	43,700	-	-	-
d. Net cash provided by (or used in) investing activities	43,700	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,428	(507,500)	(507,500)	(507,500)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,317,699	2,325,127	1,817,627	1,817,627
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,325,127	1,817,627	1,310,127	1,310,127

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND WORKERS' COMPENSATION FUND

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2025 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
General Obligation MT Equipment Bonds Series 2020	5	10	$ 4,415,000.00	3/10/2020	3/1/2030	1.50%	$2,737,000.00	$41,055	$437,000	$478,055
Gereral Obligation Capital Improvement Bonds	1	15	$ 2,100,000.00	10/21/2020	6/1/2035	1.53%	$1,576,000.00	$24,113	$133,000	$157,113
Gereral Obligation Capital Improvement Bonds	1	25	$ 7,000,000.00	7/28/2021	6/1/2046	2.125 % - 4.00%	$6,400,000	$164,519	$210,000	$374,519
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE							$10,713,000.00	$229,687.00	$780,000.00	$1,009,687.00

SCHEDULE C-1 - INDEBTEDNESS

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

Budget Fiscal Year 2024-2025

Transfer Schedule for Fiscal Year 2024-2025

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND			-		Capital Projects Fund	10	1,000,000
					Sick Annual Comp Benefits Fund	10	832,000
					Debt Service Fund	10	1,009,687
SUBTOTAL			-				2,841,687
SPECIAL REVENUE FUNDS							
Sick Annual Comp Benefits Fund	General Fund	13	832,000				
SUBTOTAL			832,000				-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2024-2025

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND	General Fund	11	1,000,000				
SUBTOTAL			1,000,000				-
EXPENDABLE TRUST FUNDS							
SUBTOTAL			-				-
DEBT SERVICE	General Fund	15	1,009,687				
SUBTOTAL			1,009,687				-

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

FORM 4404LGF

Transfer Schedule for Fiscal Year 2024-2025

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
Emergency Services Fund			-				
SUBTOTAL			-				-
INTERNAL SERVICE							
							-
SUBTOTAL			-				-
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL			-				-
TOTAL TRANSFERS			2,841,687				2,841,687

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 83rd Session; February 3, 2025 to June 3, 2025

1. Activity: Possible lobbying related to regionalization of fire

2. Funding Source: General Fund

3.	Transportation	$
4.	Lodging and meals	$
5.	Salaries and Wages	$
6.	Compensation to lobbyists	$
7.	Entertainment	$
8.	Supplies, equipment & facilities; other personnel and services spent in Carson City	$ 30,000
	Total	$ 30,000

Entity: TRUCKEE MEADOWS FIRE PROTECTION DISTRICT Budget Year 2024-2025

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2024 - 2025

Local Government: Truckee Meadows Fire Protection District

Contact: Cindy Vance

E-mail Address: cvance@tmfpd.us

Daytime Telephone: 775-326-6070

Total Number of Existing Contracts: 11

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure F23 2023-24	Proposed Expenditure 2024-2025	Reason or need for contract:
1	Manpower	7/1/2023	Open	20,000	20,000	Temporary Services
2	Eide Bailly LLP	Mutliple	Upon Completion	60,000	77,500	Audit Services
3	Dr. Watson	7/1/2023	6/30/2024	25,000	25,000	Medical Director Services
4	Ready Rebound	7/1/2023	6/30/2026	49,758	49,758	Creation of a personalized health & performance program
5	Embgro	7/1/2023	6/30/2024	90,000	90,000	Mental Health Support
6	Regional Emergency Medical Services	6/1/2021	Open	644,949	657,848	Dispatch Services
7	Dr Sanders	7/1/2023	6/30/2024	25,000	25,000	Medical Director Services
8	JNA Consulting	Open	Open	5,000	5,000	Debt Consulting
9	Prunty Law	2/28/2023	Open	15,000	15,000	Legal Services
10	Ekay Economic Consultants	3/6/2024	6/30/2025	10,000	10,000	Economic Consultants
11	Marshall EMS Billing	12/1/2023	Open	25,000	50,000	Ambulance Service Billing
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 969,707	$ 1,025,106	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2024-2025

Local Government: Truckee Meadows Fire Protection District

Contact: Cindy Vance

E-mail Address: cvance@tmfpd.us

Daytime Telephone: 775-326-6070

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure F23 2023-24	Proposed Expenditure 2024-2025	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Manpower	Ongoing	Open	1 year	$ 20,000	$ -	Accountant	0.25	$35.00	Provide assistance as needed
	Total				$ 20,000	$ -		0.25		

Attach additional sheets if necessary.

EXHIBIT 10a

$4,415,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Medium-Term Bond
Series 2020

INDEX TO TRANSCRIPT

1. Authorization Resolution
2. Bond Resolution, including Department of Taxation Approval
3. Certificate of the Fire Chief
4. General and No-Litigation Certificate
5. Federal Tax Exemption Certificate
6. IRS Form 8038-G
7. Purchaser's Certificate and Receipt
8. Municipal Advisor's Certificate
9. Specimen Bond
10. Approving Opinion of Bond Counsel
11. Reliance Letter
12. Closing Memorandum and Final Numbers

1

Summary - a resolution authorizing medium-term obligations, the forwarding of materials to the State Department of Taxation, the sale of such medium-term obligations and other related matters.

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE ISSUANCE OF MEDIUM-TERM OBLIGATIONS FOR THE PURPOSE OF FINANCING THE COST OF PURCHASING FIRE-FIGHTING EQUIPMENT, INCLUDING FIRE ENGINES AND OTHER VEHICLES; DIRECTING THE DISTRICT'S FIRE CHIEF TO FORWARD MATERIALS TO THE DEPARTMENT OF TAXATION OF THE STATE OF NEVADA; AUTHORIZING THE DISTRICT'S FIRE CHIEF AND OFFICERS OF THE DISTRICT TO ARRANGE FOR THE SALE OF MEDIUM-TERM OBLIGATIONS; PROVIDING CERTAIN DETAILS IN CONNECTION THEREWITH; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Board of Fire Commissioners of the Truckee Meadows Fire Protection District, Nevada (the "Board," "District," and "State," respectively) proposes to incur up to $4,415,000 in medium-term obligations of the District under Nevada Revised Statutes ("NRS") 350.087 to 350.095, inclusive (the "Project Act"), and NRS 350.500 to 350.720, inclusive (the "Bond Act"), in order to finance all or a portion of the cost of purchasing fire-fighting equipment, including fire engines and other vehicles (the "Project"), bearing interest at a rate or rates which do not exceed by more than 3% the "Index of Twenty Bonds" most recently published in The Bond Buyer before bids are received for such medium-term obligations or a negotiated offer is accepted, and maturing within 10 years of the date of issuance thereof, in order to pay the costs of the Project; and

WHEREAS, the Board has determined that legally available funds of the District will at least equal the amount required in each year for the payment of principal and interest on such medium-term obligations; and

WHEREAS, NRS 350.087 requires that a notice of intention to authorize medium-term obligations be published not less than 10 days prior to the consideration of a resolution authorizing medium-term obligations; and

WHEREAS, a notice of intention to act upon the resolution authorizing such medium-term obligations has been duly published in a newspaper of general circulation in the District not less than 10 days prior to the date hereof and evidence of such publication is attached as Exhibit B to this resolution; and

WHEREAS, all comments made at the public hearing held on this date on the adoption of this resolution have been duly considered by the Board and the minutes of such public hearing are attached as Exhibit C to this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA:

Section 1. This resolution is hereby designated by the short title the "2019 Medium-Term Authorization and Sale Resolution" (the "Resolution").

Section 2. The Board hereby finds and determines that the public interest requires the issuance of medium-term obligations for the Project in an aggregate principal amount not exceeding $4,415,000.

Section 3. The facts upon which the finding stated in Section 2 above is based are:

(a) There is a need for fire-fighting equipment, including fire engines and other vehicles, and the Project will benefit the health, safety and welfare of the District and its inhabitants;

(b) It is in the best interests of the District and its inhabitants and would best serve the public interest thereof, if the Project is now accomplished, thereby assisting in alleviating the need mentioned in (a) above; and

(c) It is not feasible to finance the Project from other funds of the District, among other reasons because of restraints on the District's budget for the current fiscal year and other demands on and needs for existing funds of the District.

Section 4. The District proposes to borrow a sum not to exceed $4,415,000 at an annual interest rate estimated to be 2.750% to be repaid over a period of not more than 10 years. Such medium-term obligations shall be evidenced by the District's issuance of medium-term negotiable notes or bonds in one series or more (the "Bonds"), and the Bonds shall mature not later than 10 years after the date of issuance, the weighted average term of the Bonds shall be less than the estimated weighted average useful life of the assets to be purchased with the proceeds of the Bonds, and the interest rates on the Bonds shall in no event exceed by more than 3% the "Index of Twenty Bonds" which is most recently published in The Bond Buyer before bids are received or a negotiated

offer is accepted for the Bonds. Such Bonds shall be issued on such other terms and conditions as the Board determines, all as provided in the Project Act, and as specified by one or more resolutions to be hereafter adopted by the Board at the time of sale of the Bonds (the "Bond Resolutions").

Section 5. The Bonds shall not be paid in whole or in part from a levy of a special tax which is exempt from the limitations on the levy of ad valorem taxes, but shall be paid from other legally available funds of the District, including, but not limited to, monies anticipated to be available in the District's General Fund. It is anticipated that an estimated range from approximately $510,667 per year to $702,188 per year for a period not to exceed 10 years will be available from the District's General Fund, which amount is anticipated to be sufficient for that purpose.

Section 6. The District's Fire Chief, as the District's chief administrative officer (the "Fire Chief") or the District's chief financial officer, or designee is hereby authorized to arrange for the issuance and sale of the Bonds in an aggregate principal amount not to exceed $4,415,000 to finance the cost of the Project, in accordance with the Project Act and the Bond Act.

Section 7. The Fire Chief is authorized to specify the terms of the Bonds, the number of series of the Bonds, the methods of their sale, the final principal amount of the Bonds (in an aggregate principal amount not to exceed $4,415,000), the terms of their repayment and security therefor, and other details of the Bonds, including, without limitation, the maturity date or dates, the interest rate or rates, the redemption features, if any, and the terms and conditions thereof, and if deemed appropriate by the Fire Chief or designee, to advertise the Bonds for sale, all subject to the Project Act, the Bond Act, approval of this financing by the Executive Director of the Department of Taxation of the State of Nevada, and ratification by the Board by adoption of the Bond Resolutions.

Section 8. The officers of the District are hereby authorized and directed to take all action necessary to effectuate the provisions of this Resolution, including, without limitation, (a) forwarding all necessary documents to the Executive Director, Nevada Department of Taxation, (b) assembling of financial and other information concerning the District, the Project and the Bonds, (c) providing financial information regarding the District to banks and other sophisticated investors, (d) preparing and circulating a request for proposals for each series of the Bonds, in the form specified by the Fire Chief, and (e) executing any agreements for professional services concerning the Bonds with the District's bond counsel, municipal advisor, and, if appropriate, the purchasers of the Bonds. The Fire Chief is authorized to amend the District's plan for capital improvement, the debt

management policy and the statements of current and contemplated debt consistent with the provisions of this Resolution.

Section 9. The Board hereby determines and declares that:

(a) The District intends to incur expenditures with respect to the Project prior to the issuance of the Bonds and to reimburse those expenditures from the issuance of the Bonds; and

(b) The Board hereby declares its intent to reimburse the costs of the District for the Project out of the proceeds of the Bonds. This is a declaration of official intent under Section 1.150-2 of the Treasury Regulations promulgated under the Internal Revenue Code of 1986, as amended; and

(c) The payment of costs related to the Project and the reimbursement of such costs from the proceeds of the Bonds is consistent with the District's budgetary and financial circumstances as of the date of this Resolution. The District does not currently have moneys which are, nor does the District reasonably expect moneys to be, allocated on a long-term basis, reserved or otherwise available pursuant to the District's budget to pay the expenditures which the District intends to reimburse; and

(d) The maximum principal amount of the Bonds expected to be issued for the Project is $4,415,000.

Section 10. The Fire Chief shall, after arranging for the sale of the Bonds and after approval of the Bonds by the Executive Director of the Department of Taxation of the State of Nevada, present the proposed final terms of the Bonds to the Board for its approval by adoption of the Bond Resolutions.

Section 11. All resolutions, or parts thereof, in conflict with the provisions of this Resolution, are hereby repealed to the extent only of such inconsistency. This repealer shall not be constructed to revive any resolution, or part thereof, heretofore repealed.

Section 12. If any section, paragraph, clause or other provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this Resolution.

Section 13. The District represents that it is in compliance with the applicable provisions of law, including, without limitation, the provisions of NRS Chapter 354.

Section 14. Section 10 of this Resolution shall become effective upon the approval hereof by the Executive Director of the Department of Taxation of the State of Nevada as provided in NRS 350.089, and the remainder of this Resolution is effective upon passage and adoption.

PASSED AND ADOPTED BY AN AFFIRMATIVE VOTE OF AT LEAST TWO-THIRDS OF THE MEMBERS OF THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, ON DECEMBER 17, 2019.



Vaughn Hartung, Chair

Attest:

Jan Galassini, Chief Deputy

Clerk

STATE OF NEVADA)
) **ss.**
TRUCKEE MEADOWS)
FIRE PROTECTION DISTRICT)

I am the duly chosen and qualified Administrative Assistant of the Truckee Meadows Fire Protection District (the "District"), Nevada, and in the performance of my duties as Administrative Assistant do hereby certify:

1. The foregoing pages constitute a true, correct, complete, and compared copy of the resolution designated in Section 1 thereof by the short title "2019 Medium-Term Authorization and Sale Resolution," adopted at a meeting of the Board of Fire Commissioners of the District (the "Board") held on December 17, 2019.

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

3. The meeting was held and conducted in full compliance with the provisions of NRS Chapter 241, the members of the Board were present at the meeting and voted on the passage of the resolution, as follows:

Those Voting Aye: Bob Lucey, Kitty Jung, Marsha Berkbigler, Jeanne Herman

Those Voting Nay: /

Those Absent: Vaughn Hartung

4. Pursuant to NRS 241.020, written notice of the meeting was given by 9:00 a.m. at least 3 working days before the meeting, including in the notice the time, place, location, and agenda of the meeting:

(a) By mailing a copy of the notice to each member of the Board,

(b) By posting a copy of the notice at the principal office of the Board, or if there is no principal office, at the building in which the meeting is to be held, on the District's website, if any, on the State of Nevada's official website and at least three (3) other separate, prominent places within the jurisdiction of the Board, to wit:

(i) Washoe County Administration Building
Reno, Nevada

(ii) Washoe County Courthouse
District Court Administrator/Clerk of Court
Reno, Nevada

(iii) Washoe County Downtown Library
Reno, Nevada

(iv) Reno City Clerk's Office
Reno, Nevada

(v) Sparks Justice Court
Sparks, Nevada

(c) By mailing a copy of the notice to each person, if any, who has requested notice of the meetings of the Board in the same manner in which notice is required to be mailed to a member of the Board.

5. A copy of the notice so given of the meeting of the Board held on December 17, 2019, is attached to this certificate as Exhibit A.

IN WITNESS WHEREOF, I have hereunto set my hand on December 17, 2019.

Sandy Francis
Administrative Assistant

EXHIBIT A

[Attach Copy of Notice of December 17, 2019 Meeting]

EXHIBIT A

BOARD OF FIRE COMMISSIONERS
Vaughn Hartung, Chair
Bob Lucey, Vice-Chair
Marsha Berkbigler
Kitty Jung
Jeanne Herman

FIRE CHIEF
Charles A. Moore

DEPUTY DISTRICT ATTORNEY
Nathan J. Edwards

Notice of Meeting and Agenda

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

9:00 a.m.
Tuesday, December 17, 2019
Washoe County Administrative Complex, Commission Chambers
1001 E. Ninth Street, Reno, Nevada

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Responses to Public Comments. The Board can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board members to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Board will consider, the Board members may choose not to respond to public comments, except to correct factual inaccuracies, ask for staff action or to ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "*Commissioners'/Chief s Announcements, Requests for Information, Topics for Future Agendas and Statements Relating to Items Not on the Agenda".

Pursuant to NRS 241.020, the Agenda for the Board of Fire Commissioners has been posted at the following locations: Washoe County Administration Building (1001 E. 9th Street, Bldg. A), Washoe County Courthouse-District Court Administrator/Clerk of Court (75 Court Street), Washoe County Downtown Library (301 South Center Street), Reno City Clerk's Office (1 E. 1st Street), Sparks Justice Court (1675 East Prater Way) and Truckee Meadows Fire Protection District's website at www.washoecounty.us/tmfpd.

Support documentation for the items on the agenda, provided to the Board of Fire Commissioners is available to members of the public at the District's Admin Office (1001 E. 9th Street, Bldg. D, 2nd Floor, Reno, Nevada) Sandy Francis, Administrative Assistant I, phone (775) 328-6124 and on the Truckee Meadows Fire Protection District's website at www.washoecounty.us/tmfpd; and https://notice.nv.gov

1. Salute to the Flag
2. Call to order/roll call
3. Public Comment - Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.
4. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).
5. Consent Items:

   A. Recommendation to approve the meeting minutes from the November 17, 2019 Board of Fire Commissioners Meeting. (All Commission Districts) FOR POSSIBLE ACTION.

   Attachments: Item #5A 2019-11-17-Draft Meeting Minutes

   B. Recommendation to approve an Ambulance Transport Rate schedule for Truckee Meadows Fire Protection District when transporting patients on Emergency Medical Services type calls. (All Commission Districts) FOR POSSIBLE ACTION

   Attachments: Item #5B Ambulance Billing Rates Staff Report
   Item #5B Ambulance Billing Rate Sheet

C. Recommendation to approve a Technical Amendment and Correction to the collective bargaining agreement between the Truckee Meadows Fire Protection District and the Truckee Meadows Fire Protection District Firefighters Association, International Association of Fire Fighters (IAFF) Local 2487 Supervisory Unit including but not limited to a typographical error found on Appendix A - Salary Schedule which incorrectly indicates the Position of Division Chief is assigned a 2912-hour annual schedule. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5C L2487 Supervisory CBA Technical Amendment Staff Report
Item #5C L2487 Supervisory CBA 2019-2022 Revised - Redline
Item #5C L2487 Supervisory CBA 2019-2022 Revised Final

6. Recommendation to accept a monetary donation in the amount of $5,000.00 from ADT Security Systems in operational support to Truckee Meadows Fire Protection District Fire Volunteer Program and to express appreciation for the thoughtful contribution and direct Finance Department to make appropriate budget adjustments. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #6 ADT $5000 Donation Staff Report

7. International Association of Firefighters, Local 2487 Report. FOR DISCUSSION ONLY
A. Announcement of new President, Josh Kutz

8. Fire Chief Report: FOR POSSIBLE ACTION

A. Informational briefing on operational matters and activities for the month of November and December 2019 to include the following items:

1. Target shooting update on discussions with our regional partners regarding fire safety.
2. Open burning update concerning private property pile burning.
3. Upcoming capital purchases to include station and apparatus additions.
4. Future fuels projects and wildfire planning and the development of a fuels management crew to include grant and funding resources.

B. Commissioner DashBoard: Status update on ongoing Commissioner request of the Fire Chief

C. Review of Response Statistics for September 2019 to include Mutual and Auto Aid between our regional partners.

Attachments: Item #8A Chiefs Monthly Report for December 2019
Item #8A.3 Capital Projects Summary

End of Fire Chief Report

9. Recommendation to approve and create a position, provisional job classification and salary range of 118,393.60 - $135,054.40 with police/fire Nevada Public Employees' Retirement System (NV PERS) and $125,424.00 - $143,083.20 with regular PERS. for a Division Chief of Fuels Management & Wildfire and authorize staff to submit to NV PERS for evaluation. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #9 Division Chief Fuels and Wildland Management Staff Report
Item #9 Division Chief Fuels and Wildland Management Provisional Job Specification

10. Recommendation to accept Truckee Meadows Fire Protection District's Audited Financial Statements for the Fiscal Year ended June 30, 2019 as presented; approve the re-appropriation of $300,509.22 for the fiscal year 2020 budget, consisting of $33,700 in the General Fund and $266,809.22 in the Capital Projects Fund for purchase order encumbrances committed in fiscal year 2019 and authorize the District to proceed with distribution of the Financial Statements for public record, as required by law. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #10 Audited Financial Statements Staff Report
Item #10 Audited Financial Statements
Item #10 Audit of Financial Statements - Encumbrance Roll
Item #10 Audited Financial Statements - Required Auditor Communications

11. Recommendation to approve a Single Tenant Lease Agreement between Truckee Meadows Fire Protection District and CKMR2, LP and Ricky W. and Debra L. Massie, Trustees of The Massie Family Trust for 34,000 square feet of office and warehouse facility located at 3663 Barron Way, Reno, NV 89511 for a term of sixty (60) months and a base rent of $26,860.00 per month plus $3,964.40 in Common Area Maintenance (CAM) per month commencing on March 1, 2020 for the purpose of establishing new Administration Offices, Logistics and Fleet Maintenance offices and operations, and if approved, authorize Staff to negotiate a termination or sublease of an existing lease at 1315 Greg Street, Suite 105, Sparks NV approved by the Board of Fire Commissioners on November 17, 2015. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #11 Barron Way Building Lease Staff Report
Item #11 Barron Way Building Information

12. Recommendation to authorize the Fire Chief, or his designee to contract with a vendor for the purpose of refurbishing three Type III fire engines in an amount not to exceed $600,000, through adopted purchasing provisions. Upon identification of an acceptable vendor and sales price, authorize the Fire Chief to execute a service agreement on behalf of the District for the refurbishment of the apparatus. If approved, authorize the chair to execute a resolution augmenting the Truckee Meadows Fire Protection District Capital Fund Capital Outlay Account from the Truckee Meadows Fire Protection District Capital Fund Beginning Fund Balance in the amount not to exceed $600,000. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #12 Type III Engine Refurbishment Staff Report
Item #12 Type III Engine Refurbishment Budget augmentation resolution

Public Hearing (Note: Due to public testimony and discussion, time expended on this item can vary)

13A. Public hearing on the intention of Truckee Meadows Fire Protection District to act upon a resolution authorizing the issuance of medium-term obligations in one series or more, in the aggregate principal amount not to exceed $4,415,000 for the purpose of financing the cost of purchasing fire-fighting equipment, including fire engines and other vehicles. (All Commission Districts) PUBLIC HEARING and POSSIBLE ACTION

Attachments: Item #13A Medium Term-Debt staff Report - PUBLIC HEARING

End of Public Hearing

13B. Recommendation to adopt a Resolution authorizing the issuance of Medium-term Obligations in the maximum principal amount of $4,415,000 under Nevada Revised Statutes ("NRS") 350.087 to 350.095, inclusive (the "Project Act"), and NRS 350.500 to 350.720, inclusive (the "Bond Act"), in order to finance all or a portion of the cost of purchasing fire-fighting equipment, including fire engines and other vehicles (the "Project"), bearing interest at a rate or rates which do not exceed by more than 3% the "Index of Twenty Bonds" most recently published in The Bond Buyer before bids are received for such medium-term obligations or a negotiated offer is accepted, and maturing within 10 years of the date of issuance thereof, in order to pay the costs of the Project. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #13B Medium Term-Debt Authorization staff Report
Item #13A and B Exhibit Medium Term-Debt Authorization Resolution
Item #13A and B Exhibit Funding Model TMFPD 2020A MTGO-7 yr amort (2019-11-27) (1)
Item #13A and B Exhibit Funding Model TMFPD 2020A MTGO-10 yr amort (2019-11-27) (1)
Item #13A and B Exhibit Term Sheet TMFPD 2020A MTGO

14. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).

15. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.

Adjournment

EXHIBIT B

[Attach Proof of Publication of Notice of Public Hearing held on December 17, 2019]

EXHIBIT B

RGJ media

PROOF OF PUBLICATION

STATE OF WISCONSIN SS.
COUNTY OF BROWN

TRUCKEE MEADOWS FIRE PROTECT
PO BOX 11130

RENO NV 89520

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 12/07/2019 - 12/07/2019, for exact publication dates please see last line of Proof of Publication below.

NOTICE OF HEARING AND OF INTENTION TO AUTHORIZE MEDIUM-TERM OBLIGATIONS BY THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

NOTICE is hereby given that the Board of Fire Commissioners of the Truckee Meadows Fire Protection District, Nevada (the "Board" and "District", respectively) will hold a public hearing at a meeting to be held on Tuesday, December 17, 2019 at 9:00 a.m. in the Washoe County Commission Chambers, Washoe County Administration Complex, Building A, 1001 East Ninth Street, Reno, Nevada, to act upon a resolution authorizing medium-term obligations of the District, to be issued in one series or more, in the maximum aggregate principal amount of $4,415,000 to enable the Board to finance the cost of purchasing fire-fighting equipment, including fire engines and other vehicles.

The medium-term obligations are not proposed to be repaid in whole or in part by the levy of a tax which is exempt from the limitations on taxes ad valorem, but are to be repaid from legally available funds of the District, including, without limitation, monies in the District's General Fund estimated to range from approximately $510,667 per year to $702,188 per year for a period not to exceed 10 years.

The form of the resolution authorizing such medium-term obligations, to be considered by the Board after such hearing and other information concerning such medium-term obligations and the purpose for which it is proposed to be used, may be examined in the office of the District's Chief Fiscal Officer, 1001 E. 9th Street, Building D, Reno, Nevada 89512. All persons are invited to attend and to be heard regarding the proposed action. Prior to the hearing, written comments may be filed with the District's Chief Fiscal Officer at the aforementioned address.

Publication Date: December 7, 2019.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

/s/ Charles A. Moore
District Fire Chief

No. 3932228 Dec 7, 2019

12/07/19

Legal Clerk

Subscribed and sworn before me this 9th of December 2019.

NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 8-25-23

SHELLY HORA
Notary Public
State of Wisconsin

Ad#:0003932228
P O :
# of Affidavits 1
This is not an invoice

EXHIBIT C

[Attach Minutes of Public Hearing held on December 17, 2019]

BOARD OF FIRE COMMISSIONERS
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

TUESDAY 9:00 a.m. DECEMBER 17, 2019

PRESENT:

Bob Lucey, Vice Chair
Marsha Berkbigler, Commissioner
Kitty Jung, Commissioner
Jeanne Herman, Commissioner

Jan Galassini, Chief Deputy County Clerk
Charles Moore, Fire Chief
Nathan Edwards, Deputy District Attorney

ABSENT:

Vaughn Hartung, Chair

Pending Board Approval

The Board convened at 9:01 a.m. in regular session in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada. Following the Pledge of Allegiance to the flag of our Country, the Clerk called the roll and the Board conducted the following business:

19-179F **AGENDA ITEM 3** Public Comment.

There was no response to the call for public comment.

19-180F **AGENDA ITEM 4** Announcements/Reports.

Truckee Meadows Fire Protection District Chief Charles Moore reported the Gerlach Fire Department had an Insurance Services Office review and received an improved rating. He planned to examine the report, quantify the impact of the new rating on insurance rates, and distribute the results to the Board.

CONSENT ITEMS – 5A through 5C

19-181F **5A** Recommendation to approve the meeting minutes from the November 17, 2019 Board of Fire Commissioners Meeting. (All Commission Districts)

19-182F **5B** Recommendation to approve an Ambulance Transport Rate schedule for Truckee Meadows Fire Protection District when transporting patients on Emergency Medical Services type calls. (All Commission Districts)

19-183F **5C** Recommendation to approve a Technical Amendment and Correction to the collective bargaining agreement between the Truckee Meadows Fire Protection District and the Truckee Meadows Fire Protection District Firefighters Association, International Association of Fire Fighters (IAFF) Local 2487 Supervisory Unit including but not limited to a typographical error found on Appendix A - Salary Schedule which incorrectly indicates the Position of Division Chief is assigned a 2912-hour annual schedule. (All Commission Districts)

Truckee Meadows Fire Protection District Chief Charles Moore noted Consent Agenda Item 5A had the incorrect date for the previous meeting's minutes. The meeting minutes were for November 19, but the agenda listed November 17 as the date. Deputy District Attorney Nathan Edwards said the item needed to be pulled from the agenda. Vice Chair Lucey said the item would be pulled from the Consent Agenda.

There was no public comment on the Consent Agenda items listed above.

On motion by Vice Chair Lucey, seconded by Commissioner Jung, which motion duly carried on a 4-0 vote with Chair Hartung absent, it was ordered that Consent Agenda Items 5B and 5C be approved.

Chief Deputy County Clerk Jan Galassini noted there was one public commenter signed up to speak on Consent Agenda Item 5A. Commissioner Berkbigler stated the motion reflected that Item 5A was pulled from the Agenda. Vice Chair Lucey indicated the commenter would have the opportunity to speak during general public comment.

19-184F **AGENDA ITEM 6** Recommendation to accept a monetary donation in the amount of $5,000.00 from ADT Security Systems in operational support to Truckee Meadows Fire Protection District Fire Volunteer Program and to express appreciation for the thoughtful contribution and direct Finance Department to make appropriate budget adjustments. (All Commission Districts)

There was no public comment on this item.

On motion by Commissioner Berkbigler, seconded by Commissioner Herman, which motion duly carried on a 4-0 vote with Chair Hartung absent, it was ordered that Agenda Item 6 be accepted, expressed, and directed.

Pending Board Approval

19-185F **AGENDA ITEM 7** International Association of Firefighters, Local 2487 Report.
A. Announcement of new President, Josh Kutz

International Association of Fire Fighters (IAFF) Local 2487 President Ian Satterfield introduced Josh Kutz, who would become IAFF President on January 1, 2020. He thanked the Board for their work and collaboration during the previous four years when he was the IAFF President. He believed good things were accomplished during his term and he expressed appreciation for the Commissioners' time and effort.

IAFF President Elect Josh Kutz stated he looked forward to working with the Board to continue to make the Truckee Meadows Fire Protection District one of the best agencies in the state.

Vice Chair Lucey welcomed Mr. Kutz.

Commissioner Jung thanked Mr. Satterfield for his work on and off the clock. She expressed appreciation for the information he and IAFF trustee Jon Sieben provided which allowed her to become more knowledgeable about fire services. She welcomed Mr. Kutz to the position of IAFF President.

There was no public comment or action taken on this item.

19-186F **AGENDA ITEM 8** Fire Chief Report:
A. Informational briefing on operational matters and activities for the month of November and December 2019 to include the following items:

1. Target shooting update on discussions with our regional partners regarding fire safety.
2. Open burning update concerning private property pile burning.
3. Upcoming capital purchases to include station and apparatus additions.
4. Future fuels projects and wildfire planning and the development of a fuels management crew to include grant and funding resources.

B. Commissioner DashBoard: Status update on ongoing Commissioner request of the Fire Chief

C. Review of Response Statistics for September 2019 to include Mutual and Auto Aid between our regional partners.

Truckee Meadows Fire Protection District (TMFPD) Chief Charles Moore asked Fire Prevention Specialist Don Coon to provide an update on target shooting mitigation. Mr. Coon reported the first meeting with stakeholders happened in November and a meeting with shooting sports stakeholders was scheduled for early January 2020. He displayed a map, a copy of which was placed on file, identifying the locations of fires started by target shooters on public lands. He noted many fires where close to town while

Pending Board Approval

some were on the outskirts. He mentioned the goal was to develop unmanaged micro-range facilities in areas where shooting already took place. He stated the Bureau of Land Management (BLM) offered use of their land for facilities where people could practice target shooting. The facilities would be safe and fire resistant because the TMFPD would cut fire lines around them for public use. He noted the range in the northern part of the County was often full during the summer months so people tended to go out into public lands to shoot. He displayed a map of areas identified for development. He stated there were many fires in the Red Rock Winnemucca Road area. He said there was good ground in that area to develop micro-ranges far enough from residential areas so noise would not be an issue. He reiterated the process was in the early development phase.

Commissioner Jung expressed approval for the idea of developing micro-ranges because there was limited availability for residents at the existing range and because shooters would patrol themselves. She asked staff to research a method for declaring countywide no-shooting days when fire danger was high. She was aware of the multijurisdictional nature of the request but she believed the other government entities would want to minimize the incidence of fires. She thought having the ability to declare no-shooting days provided another level of protection. She said the County would then be able to make an example of anyone who went shooting on a high fire danger day. She asked Mr. Coon to speak to Consultant Mike Brown of R&R Partners to find out how other jurisdictions prevented shooting on high fire danger days. She noted construction companies needed to be told to suspend operations on those days as well. She said fires in frontier range areas put firefighters, homes, and lives in danger. She mentioned the air quality was also affected by fires in the region. She wanted to discuss options for preventing fires before summer arrived. She asked Mr. Coon to provide alternative options to the Board if he did not agree with the idea of declaring no-shooting days.

Mr. Coon noted the BLM had regulations based on fire protection red-flag warning days but he was not aware of whether or how the regulations were enforced. He said the Wildland Urban Interface Code included language which might be considered for enforcement because it addressed barring activity.

Commissioner Herman thanked Mr. Coon for the report and for starting the project promptly. She approved of the plan for maintaining the micro-ranges through the use of firebreaks. She offered her assistance on the project.

Vice Chair Lucey requested a meeting with Chief Moore, Mr. Coon, and the new County Manager to discuss the issue. He wanted to see how the County might potentially take part in building micro-ranges in conjunction with the TMFPD to be monitored ranges that would be open to the public. The micro-ranges would not necessarily be managed by a range master but the land would be available to shooters. He noted there was plenty of County land and thought there might be land use opportunities through the federal government.

Chief Moore reported that the TMFPD developed an application to allow the public to apply online for a burn permit, which would help streamline the process. He

Pending Board Approval

noted many people took advantage of the green waste program but it was impractical for many citizens to transport green waste; the TMFPD would issue permits for individual on-site burning beginning January 1, 2020. He said the burning would be limited to seven days which would allow the TMFPD to manage the smoke. Burning would also be limited to a green burn code day and acceptable weather. He commended staff who developed the application.

Washoe County Senior Business Systems Analyst Jay Johnson stated the online form would look similar to the application used by the TMFPD in prior years. He displayed the website with the online form. He said the public completed the form without verification in prior years. The new application form checked the geographic information system when an address was entered and would only accept legitimate addresses. The form automatically filled in the parcel number associated with the address. The person submitting the form would be required to read and agree to the conditions listed on the application prior to signing it electronically. He explained the submission would go through a series of checks including whether the property was located in the TMFPD or in hydro basin 87 which had special conditions; the application also checked for the parcel acreage. If all conditions were met, the permit would be approved and the applicant could print the permit. An application which was not approved would display a message with the reasons for denial. He noted the previous online form sent an email to TMFPD staff who needed to process the application manually. The new form automatically wrote the data from the form into a database whether the application was approved or not. He displayed a website available to TMFPD staff which was a map showing every burn permit application in the County with one icon for approved applications and another for denied applications.

Commissioner Jung expressed enthusiasm for the new application. She approved of the interface which provided immediate results, built-in accountability, and access to permit application data. She thought the application was an excellent tool for fire management. She said compliance would increase as the process became more user-friendly. She thanked staff for developing the application.

Vice Chair Lucey thought the application would increase the ease of access in completing the permit process. He asked whether the application was tested to ensure the permit would be accessible on mobile devices as easily as on a computer. Mr. Johnson said yes.

Chief Moore said the TMFPD was considering debt financing for many capital purchases. The capital projects spreadsheet provided to the Board was a reflection of what staff was considering. He mentioned the City of Reno had approved the boundary line adjustments for Station 37. He reviewed the capital projects schedule spreadsheet.

Commissioner Jung asked whether Chief Moore could put a fiscal note on items approved by the Board, including projects and changes in direction. She thought it would help provide clearer reporting. She knew the TMFPD was not cash rich so she wanted to know the costs and personnel impacts of decisions made by the Board. She thought decisions made by the Board often took precedence over the long-term strategy.

Pending Board Approval

She wanted to solidify the fact that the TMFPD could stand alone even in light of annexation and the loss of resources.

Chief Moore said the strategic plan which was in development would be helpful to the Board. He wanted to give the Board a view of what the TMFPD would resemble in the following five years. Staff was considering station locations, fuels, and the use of volunteers, among other concerns. He expected to have the plan completed in January or February. He requested the Board spend a couple of meetings reviewing the strategic plan once it was complete to verify some of the issues mentioned by Commissioner Jung.

Vice Chair Lucey asked whether Apple Inc. would contribute the I-80 corridor station. Chief Moore said it would. Vice Chair Lucey asked whether the station would be constructed in 2023. Chief Moore replied the station would be constructed when the money was available. He mentioned a local economist was hired to conduct a revenue study with the help of the University of Nevada, Reno. The study would equate the expected growth during the next five years to dollars. It would be part of the strategic plan to show the available funds for the improvements the Board wanted to make. TMFPD staff would then ask the Board to prioritize projects based on the available funds. He was not sure when the TMFPD would have the capacity to fund the Apple station.

Chief Moore mentioned the Board would consider a new Division Chief of Fuels Management & Wildfire position in Agenda Item 9. He said staff was seeking grant money from NV Energy, fire management assistance grants (FMAGs), and the Southern Nevada Public Lands Management Act (SNPLMA) to help develop fuels projects within County parks and public lands. He believed the TMFPD would qualify for a significant amount of funds for fuels projects and it would be part of the new Division Chief's job to pursue those funds. Regarding FMAG funds, he noted priority was given to areas that had qualifying fires and the TMFPD had two the previous season. He understood there were approximately $1.8 million in funds which would be disbursed over the following three years, allowing the TMFPD to undertake fuels projects. He expected to develop two fuels crews for the following season, one in the north and one in the south. He displayed the map of the Jasper Fire and explained that the fire threatened Spanish Springs and many structures in Sun Valley. He noted FMAG money could be used to strengthen fire lines. Over time the fuels crews would continue to make the fuels management program more robust. He expected the fuels division to be a significant initiative for the following year's budget.

Commissioner Berkbigler pointed out the TMFPD had received a significant amount of money for public land protection in northern Nevada from SNPLMA. She hoped the TMFPD would continue to receive funds when the Truckee Meadows Public Lands Management Act (TMPLMA) was established in approximately five years.

Vice Chair Lucey said one of the intended goals of TMPLMA was to set aside money for conservation, including fuels management projects, throughout the region.

Pending Board Approval

Commissioner Berkbigler mentioned 85 percent of the proceeds of public land sales went to a fund managed at the federal level for environmental protection issues in Nevada. She noted some of those funds were used to protect Lake Tahoe from fires and environmental encroachment. She thought those types of projects were important and she expressed gratitude for the earmarked funds.

Vice Chair Lucey pointed out that 70 percent of the call volume for October was managed by the northern battalion, which was comprised of five stations, while the southern battalion had six stations and received only 30 percent of the call volume. He emphasized there was a considerable disparity every month in the call volumes of the two battalions. He noted the southern battalion stations were in his district and he wanted to protect citizens in his district, but the disproportion of calls was clear. He stated the other districts in the north needed attention.

Commissioner Jung mentioned the citizens of the southern battalion had successfully prevented growth in their area, which meant they could not receive all of the resources. She stated services needed to be prioritized to serve areas with a dense population. She asserted that Sun Valley residents needed TMFPD services. She said she would work with Mr. Low to explain the issue and make things equitable. She stated the Commissioners were aware of the disparity and she emphasized prioritization of resources was a consequence of density.

There was no public comment or action taken on this item.

19-187F **AGENDA ITEM 9** Recommendation to approve and create a position, provisional job classification and salary range of 118,393.60 - $135,054.40 with police/fire Nevada Public Employees' Retirement System (NV PERS) and $125,424.00 - $143,083.20 with regular PERS. for a Division Chief of Fuels Management & Wildfire and authorize staff to submit to NV PERS for evaluation. (All Commission Districts)

There was no response to the call for public comment.

On motion by Commissioner Jung, seconded by Commissioner Berkbigler, which motion duly carried on a 4-0 vote with Chair Hartung absent, it was ordered that Agenda Item 9 be approved, created, and authorized.

Pending Board Approval

19-188F **AGENDA ITEM 10** Recommendation to accept Truckee Meadows Fire Protection District's Audited Financial Statements for the Fiscal Year ended June 30, 2019 as presented; approve the re-appropriation of $300,509.22 for the fiscal year 2020 budget, consisting of $33,700 in the General Fund and $266,809.22 in the Capital Projects Fund for purchase order encumbrances committed in fiscal year 2019 and authorize the District to proceed with distribution of the Financial Statements for public record, as required by law. (All Commission Districts)

Chief Deputy County Clerk Jan Galassini noted she received an updated staff report for the Board, a copy of which was placed on the record.

Chief Fiscal Officer Cindy Vance reported the audit was clean. The Truckee Meadows Fire Protection District was fiscally conservative during negotiations and the general fund ended the year with revenues higher than expenditures. She said funds were not transferred into the capital improvements fund or the general fund. She stated staff provided an updated report because several sentences were inadvertently deleted from the original staff report.

There was no response to the call for public comment.

On motion by Commissioner Berkbigler, seconded by Commissioner Jung, which motion duly carried on a 4-0 vote with Chair Hartung absent, it was ordered that Agenda Item 10 be accepted, approved, and authorized.

19-189F **AGENDA ITEM 11** Recommendation to approve a Single Tenant Lease Agreement between Truckee Meadows Fire Protection District and CKMR2, LP and Ricky W. and Debra L. Massie, Trustees of The Massie Family Trust for 34,000 square feet of office and warehouse facility located at 3663 Barron Way, Reno, NV 89511 for a term of sixty (60) months and a base rent of $26,860.00 per month plus $3,964.40 in Common Area Maintenance (CAM) per month commencing on March 1, 2020 for the purpose of establishing new Administration Offices, Logistics and Fleet Maintenance offices and operations, and if approved, authorize Staff to negotiate a termination or sublease of an existing lease at 1315 Greg Street, Suite 105, Sparks NV approved by the Board of Fire Commissioners on November 17, 2015. (All Commission Districts)

Truckee Meadows Fire Protection District (TMFPD) Chief Charles Moore said the amount spent on administration in the Washoe County Administrative Complex (WCAC), the Greg Street lease, and the Regional Public Safety Center were only approximately $47,000 different than what would be spent for the building on Barron Way. The new building would provide four times the amount of space. He mentioned the TMFPD was out of space at the WCAC which made it difficult to conduct business. He noted the lease was negotiated down to 79 cents per square foot blended with the option to purchase the building within the first three years for $185 per square foot. He said

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purchasing the building would only cost approximately $100,000 more than what would be spent on rent. He suggested the TMFPD rent the building for a couple of years and then consider purchasing the building. He stated the building offered many opportunities including a possible emergency operations center. He asked Chief Deputy County Clerk Jan Galassini to distribute the lease to the Board.

Vice Chair Lucey congratulated Chief Moore, Deputy Chief Alex Kukulus, and staff for their work on the lease. He thought consolidating TMFPD operations for the cost savings and cohesiveness of the District made sense. He pointed out negotiating a purchase price of $185 per square foot was remarkable considering the cost of replacing a building of that nature. He thought the lease was a credit to Chief Moore's fiscal savviness.

Commissioner Berkbigler asked whether the move would result in a need for new administrative or management staff. Chief Moore replied it would not.

Commissioner Jung asked when the move would take place. Chief Moore said the move would take approximately two months because phones and technology needed to be installed. He thought operations would begin in February 2020. Commissioner Jung stated she was supportive of the move. She noted the TMFPD needed its own campus, particularly because they were providing critical care services after mental health incidents. She believed the TMFPD needed to purchase the building while the terms were favorable. She thought Chief Moore needed to consider establishing a secondary regional operations center as a precaution for large-scale critical incidents. Duplication and redundancy were necessary because of the reliance on technology. She suggested the region might eventually pay into the secondary operations center.

Vice Chair Lucey noted the lease stated it was honored before March 1, 2020. Chief Moore confirmed that was correct. Vice Chair Lucey asked whether the TMFPD could take possession of the building prior to January 1. Chief Moore said yes, the rent would commence when the TMFPD took possession of the building. He said the TMFPD could move in after the landlord completed some tenant improvements, which were expected to take two weeks.

Vice Chair Lucey asked whether there would be any costs for the tenant improvements to the building. Chief Moore said the necessary improvements were negotiated into the contract so additional costs were not expected.

Vice Chair Lucey noted the new regional headquarters for the TMFPD was another station which would be located in the southern part of the County. The station would have the ability to respond to calls because it would have equipment and staff. He thought it was another reason to consider moving some resources to the north where they were needed.

Deputy District Attorney Nathan Edwards mentioned the lease agreement was available at the back of the room for the public to review.

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There was no response to the call for public comment.

On motion by Commissioner Jung, seconded by Commissioner Berkbigler, which motion duly carried on a 4-0 vote with Chair Hartung absent, it was ordered that Agenda Item 11 be approved and authorized.

19-190F **AGENDA ITEM 12** Recommendation to authorize the Fire Chief, or his designee to contract with a vendor for the purpose of refurbishing three Type III fire engines in an amount not to exceed $600,000, through adopted purchasing provisions. Upon identification of an acceptable vendor and sales price, authorize the Fire Chief to execute a service agreement on behalf of the District for the refurbishment of the apparatus. If approved, authorize the chair to execute a resolution augmenting the Truckee Meadows Fire Protection District Capital Fund Capital Outlay Account from the Truckee Meadows Fire Protection District Capital Fund Beginning Fund Balance in the amount not to exceed $600,000. (All Commission Districts).

Commissioner Berkbigler opined Agenda Item 12 was a good idea. She noted governments often purchased equipment but did not refurbish or maintain it. She commended Truckee Meadows Fire Protection District Chief Charles Moore for his focus on maintaining equipment to benefit residents and protect firefighters.

On motion by Commissioner Berkbigler, seconded by Commissioner Herman, which motion duly carried on a 4-0 vote with Chair Hartung absent, it was ordered that Agenda Item 12 be authorized.

19-191F **AGENDA ITEM 13A** Public hearing on the intention of Truckee Meadows Fire Protection District to act upon a resolution authorizing the issuance of medium-term obligations in one series or more, in the aggregate principal amount not to exceed $4,415,000 for the purpose of financing the cost of purchasing fire-fighting equipment, including fire engines and other vehicles. (All Commission Districts)

Deputy District Attorney Nathan Edwards stated Agenda Items 13A and 13B were related and both provided information on one item. Agenda Item 13A was the public hearing portion of the item.

Vice Chair Lucey opened the public hearing by calling on anyone wishing to speak. There being no response, the hearing was closed.

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19-192F **AGENDA ITEM 13B** Recommendation to adopt a Resolution authorizing the issuance of Medium-term Obligations in the maximum principal amount of $4,415,000 under Nevada Revised Statutes ("NRS") 350.087 to 350.095, inclusive (the "Project Act"), and NRS 350.500 to 350.720, inclusive (the "Bond Act"), in order to finance all or a portion of the cost of purchasing fire-fighting equipment, including fire engines and other vehicles (the "Project"), bearing interest at a rate or rates which do not exceed by more than 3% the "Index of Twenty Bonds" most recently published in The Bond Buyer before bids are received for such medium-term obligations or a negotiated offer is accepted, and maturing within 10 years of the date of issuance thereof, in order to pay the costs of the Project. (All Commission Districts)

Truckee Meadows Fire Protection District Chief Charles Moore mentioned the Board needed a super majority approval vote to pass the Resolution.

John Peterson, Vice President of JNA Consulting Group LLC, said the Resolution was the first step in the process for issuing a medium-term bond for the purchase of firefighting equipment. Approval from the Department of Taxation (DOT) would be sought if the Board approved the Resolution as required by Nevada Revised Statutes (NRS). After DOT approval was obtained, the item would then be presented to the Board for final bond Resolution approval. A request for financing proposals would be sent out so interest rates and actual debt service costs could be available and presented to the Board during the February meeting. He noted the debt service payment term would be evaluated to determine whether a 7-year or 10-year payment schedule was most appropriate for the equipment being purchased. The equipment had a useful life of approximately 15 years and the repayment schedule would be between $510,000 and $700,000 per year. The maximum repayment schedule allowed was 10 years because of the type of debt being issued.

Vice Chair Lucey summarized the Resolution was the first step for issuing the bond and a that the final Resolution would be presented to the Board during a future meeting. He thanked Mr. Peterson for the presentation and said the Board looked forward to a future presentation of the final Resolution, which would clarify and complete the process.

Sherman & Howard L.L.C. Attorney Ryan Henry reiterated NRS 350.087 required a two thirds vote of the entire Board to move forward with the Resolution.

On motion by Commissioner Berkbigler, seconded by Commissioner Herman, which motion duly carried on a 4-0 vote with Chair Hartung absent, it was ordered that the Resolution be adopted for the issuance of medium-term obligations in the maximum principal amount of $4,415,000.

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19-193F **AGENDA ITEM 14** Announcements/Reports.

Truckee Meadows Fire Protection District Chief Charles Moore mentioned the consolidation of Stations 30 and 32 would be brought before the Board during the January meeting. He said staff would present the additional information requested by Commissioners, further analysis, and a final recommendation on the issue. He suggested the Board consider starting the meeting 30 minutes earlier in anticipation of significant public comment on the issue.

19-194F **AGENDA ITEM 15** Public Comment.

Mr. Cliff Low stated the minutes from the previous meeting had not captured his comments accurately. He hoped a correction would be made to them before they were brought back to the Board for approval. He indicated he would work with the County Clerk on the correction. He opined the new administrative location for the Truckee Meadows Fire Protection District should be located in the North Valleys because it would provide an additional presence where it was needed. He wondered whether the Board should have directed Truckee Meadows Fire Protection District Chief Charles Moore to focus the search for a location in the North Valleys. He noted a commitment was made that REMSA would put an ambulance at the new consolidated station. He suggested the ambulance might be placed in the North Valleys, which would allow Washoe Valley to keep the two existing stations.

Ms. Tammy Holt-Still agreed with many of Mr. Low's comments. She spoke about homeless individuals who were squatting on Peavine Mountain without sanitation facilities. She expressed concern about the added contamination to Swan Lake caused by runoff from Peavine. She believed public safety would be hindered by the additional development in the North Valleys. She said Swan Lake needed to be fixed and better services were necessary for the North Valleys. She thought staff and the Board should have said no to new development.

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10:07 a.m. There being no further business to discuss, the meeting was adjourned without objection.

VAUGHN HARTUNG, Chair
Truckee Meadows Fire
Protection District

ATTEST:

NANCY PARENT, Washoe County Clerk
and Ex-Officio Clerk, Truckee Meadows
Fire Protection District

Minutes Prepared By:
Carolina Stickley, Deputy County Clerk

Pending Board Approval

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Summary - A resolution authorizing the issuance by the Truckee Meadows Fire Protection District, Nevada, of its General Obligation (Limited Tax) Medium-Term Bond, Series 2020 in the principal amount not to exceed $4,415,000 and providing other matters relating thereto.

RESOLUTION NO. TM04-2020

A RESOLUTION DESIGNATED BY THE SHORT TITLE "2020 MEDIUM-TERM BOND RESOLUTION"; PROVIDING FOR THE ISSUANCE BY TRUCKEE MEADOWS FIRE PROTECTION DISTRICT OF ITS GENERAL OBLIGATION (LIMITED TAX) MEDIUM-TERM BOND, SERIES 2020, IN THE MAXIMUM PRINCIPAL AMOUNT OF $4,415,000, FOR THE PURPOSE OF FINANCING THE COST OF PURCHASING FIRE-FIGHTING EQUIPMENT, INCLUDING FIRE ENGINES AND OTHER VEHICLES; PROVIDING COVENANTS, AGREEMENTS AND OTHER DETAILS CONCERNING THE BOND, THE PROJECT AND GENERAL TAX PROCEEDS; RATIFYING ACTION PREVIOUSLY TAKEN AND PERTAINING TO THE FOREGOING BY THE DISTRICT AND ITS OFFICERS AND EMPLOYEES; AND PROVIDING OTHER MATTERS RELATING THERETO.

WHEREAS, the Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively) is a political subdivision of the State duly organized and operating as a fire district under the provisions of Nevada Revised Statutes ("NRS") 474.460 through 474.540 (the "Fire Protection Act" or the "Project Act"); and

WHEREAS, pursuant to the Project Act, the District is authorized to issue bonds to finance all or a portion of the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property (the "Project"); and

WHEREAS, pursuant to Nevada Revised Statutes ("NRS") 350.087 through 350.095, inclusive (the "Act"), the District is authorized to issue medium-term obligations to finance the Project and to issue, as evidence thereof, a negotiable medium-term bond which shall not be paid in whole or in part from a levy of a special tax exempt from the limitations on the levy of ad valorem tax, but which shall be paid from other legally available funds of the District (subject to certain Constitutional and statutory tax limitations), which must mature not later than 10 years after the date of issuance and must bear interest at a rate or rates which do not exceed by

more than 3 percent the "Index of Twenty Bonds" which was most recently published before bids for their purchase are received; and

WHEREAS, pursuant to NRS 350.087, the Board determined to publish a notice (the "Notice") of its intention to authorize and to issue medium-term obligations, in one or more series, in an aggregate principal amount not to exceed $4,415,000 in a newspaper of general circulation in the District and proof of such publication is on file in the office of the District's Secretary (the "District Secretary"); and

WHEREAS, the Board adopted by at least a two-thirds majority a resolution authorizing medium-term obligations in one series or more and in the maximum aggregate principal amount of $4,415,000 to finance the Project (the "Authorizing Resolution") which contained a finding by the Board that the public interest requires medium-term obligations and a statement of the facts upon which the finding was based, which vote was taken at least 10 days after the publication of the Notice; and

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

WHEREAS, the District received the approval of the Executive Director of the Department of Taxation for such medium-term obligations, a copy of such approval being attached to the following page is set forth below:

(Attach Approval of Department of Taxation)

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: https://tax.nv.gov
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

January 27, 2020

John G. Peterson
Truckee Meadows Fire Protection District
1001 E. 9th Street, Bldg. D-231
Reno, NV 89512

Re: Medium-Term General Obligation Bond

Dear Mr. Peterson:

The Department of Taxation has received the request from Truckee Meadows Fire Protection District for medium-term General Obligation Bond in the amount not to exceed $4,415,000. Proceeds from the bonds will be used to finance fire-fighting equipment, including fire engines and other vehicles, and improving District owned property. The interest rate will be approximately 2.75 %, not to exceed by more than 3% the "Index of Twenty Bonds" most recently published in The Bond Buyer before bids are received for such medium-term obligations or a negotiated offer is accepted, and not to exceed ten (10) years.

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

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

If you have any questions regarding this matter, please do not hesitate to call Kellie Grahmann in the Local Government Finance Division at 775-684-2065.

Sincerely,

Melanie Young
Executive Director, Department of Taxation

cc: Cindy Vance

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

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

WHEREAS, the Board hereby determines that the Bond herein authorized to be issued shall be designated the "Truckee Meadows Fire Protection District, General Obligation (Limited Tax) Medium-Term Bond, Series 2020" in the maximum principal amount of $4,415,000 (the "Bond"); and

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

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

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

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

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

A. To issue and sell the Bond; and

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

WHEREAS, the Board in the Authorizing Resolution authorized the District's Fire Chief, as the District's chief financial officer (the "Fire Chief"), or designee to arrange for the issuance and sale of the Bond, subject to, among other conditions, adoption by the Board of this Resolution specifying the Bond terms and details and approving their sale; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA:

SECTION 1. Short Title. This Resolution shall be known and may be cited as the "2020 Medium-Term Bond Resolution" (this "Resolution").

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

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

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

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

SECTION 6. Authorization of Bond. For the purpose of providing funds to pay all or a portion of the cost of the Project, the District shall issue the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2020" in the principal amount set forth in the Certificate of the Fire Chief (not to exceed $4,415,000). The Bond shall be in the form substantially as set forth in Section 22 of this Resolution.

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

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

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

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

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

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

SECTION 13. Bond Details. The Bond shall be issued in fully registered form as a single Bond and shall be dated as of the date of its delivery. The principal of the Bond shall be payable in installments on the dates and in the amounts as set forth in the Certificate of the Fire Chief. Except as otherwise provided herein, each principal installment shall bear interest, calculated on the basis of a 360-day year consisting of twelve 30-day months, from the date of the Bond at the rate(s) per annum set forth in the Certificate of the Fire Chief, payable

semiannually on March 1 and September 1 of each year, commencing on September 1, 2020. Installments of principal and interest prior to the final payment shall be made by check mailed or electronic transfer by the Treasurer of the District (the "District Treasurer"), as paying agent for the Bond (the "Paying Agent") on each payment date (or, if such payment date is not a business day, on the next succeeding business day) to the owner thereof, at such owner's address as shown on the registration records kept by the District Treasurer, as registrar for the Bond (the "Registrar") as of the close of business on the day next preceding each payment date. The final payment on the Bond upon final maturity or prepayment in whole shall be made only upon presentation and surrender of the Bond at the office of the Paying Agent or such other office as designated by the Paying Agent. Presentation and surrender of the Bond is not required for payment of installments of principal other than upon final payment upon final maturity or prepayment in whole. If any installment of principal of the Bond shall not be paid when due, such installment shall continue to draw interest at the interest rate set forth in the Certificate of the Fire Chief until such installment of principal is paid in full. The Paying Agent may make payment on any installment of principal and interest of the Bond by such alternative means as may be mutually agreed to between the owner of the Bond and the Paying Agent. All such payments shall be made in lawful money of the United States of America without deduction for any service charges of the Paying Agent or Registrar.

SECTION 14. Prepayment. The installments of principal of the Bond, or portions thereof, shall be subject to prepayment, if any, as directed by the Fire Chief in the manner and on the dates as set forth in the Certificate of the Fire Chief, and at a price equal to the principal amount so prepaid, interest accrued thereon to such prepayment date, and a premium, if any, as set forth in the Certificate of the Fire Chief.

SECTION 15. Notice of Prepayment. Notice of prepayment, unless waived by the registered owner, shall be given to the registered owner of the Bond, electronically or otherwise, at least 10 days in advance of the prepayment date designating the maturity date of the installment(s) of principal to be prepaid, the amount of principal to be prepaid, the prepayment date, and stating that the principal to be prepaid shall be paid to the registered owner thereof as shown on the registration records kept by the Registrar on presentation of the Bond at the office

of the Paying Agent (or any successor registrar or paying agent appointed), and that after such prepayment date, interest on the amount so prepaid shall cease to accrue.

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

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

signature of such officer's predecessor in office in the event that such facsimile signature appears upon the Bond.

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

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

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

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

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

TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
MEDIUM-TERM BOND
SERIES 2020

No. R-1

Interest Rate	Maturity Date	Dated as of	Principal Amount
_____%	_____, _____	_____, 2020	$_____

PRINCIPAL AMOUNT: DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), for value received, hereby acknowledges itself to be indebted and promises to pay to the registered owner specified on the registration panel appended hereto, or registered assigns, the principal amount specified above, in installments of principal in the amounts and on the dates as provided in the resolution authorizing the issuance of this Bond adopted by the Board of Trustees of the District on February 25, 2020 (the "Resolution"). Each principal installment shall bear interest from the dated date stated above until payment of such installment of principal shall have been discharged as provided in the Resolution, at the interest rate stated above, being payable semiannually on March 1 and September 1 of each year, commencing on September 1, 2020. Interest on the Bond shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

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

This Bond is subject to prepayment in the manner and on the dates as set forth in the Certificate of the Fire Chief (as defined in the Resolution) as directed by the Fire Chief at a price equal to the principal amount prepaid, plus accrued interest to the redemption date, in whole or in part as determined by the District from any legally available moneys, upon at least 10 days' notice to the registered owner of the Bond.

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

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

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

This Bond is issued pursuant to Nevada Revised Statutes ("NRS") 350.087 to 350.095, inclusive (the "Act"), pursuant to NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 thereof as the "Local Government Securities Law" (the "Bond Act"), pursuant to NRS 474.460 through 474.540 (the "Project Act"), pursuant to NRS Chapter 348, and pursuant to the Resolution; pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bond and the regularity of its issuance; and pursuant to NRS 350.710 of the Bond Act, the Bond, its transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

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

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

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

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

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

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

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

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

By:_____
Chair, Truckee Meadows Fire Protection District
Board of Fire Commissioners

Countersigned:

_____
District Fire Chief, as the District Treasurer
Truckee Meadows Fire Protection District

Attest:

_____
County Clerk
Truckee Meadows Fire Protection District

(End of Form of Bond)

FORM OF PROVISION FOR REGISTRATION AS TO PRINCIPAL AND INTEREST

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

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

Date of Registration	**Name of Registered Owner**	**Signature of Registrar**
_____, 2020	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(End form of Registration Panel)

FORM OF PREPAYMENT PANEL

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

Date of Prepayment	Principal Prepaid	Maturity Date of Principal Installment to be Prepaid	Signature of Authorized Representative of Owner
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(End form of Prepayment Panel)

FORM OF ASSIGNMENT

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

Dated: _____

_____

Signature Guaranteed:

_____

Name of Transferee:

_____
_____

Address of Transferee:

_____
_____

Social Security or other tax identification
number of Transferee:
_____

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

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

(End form of Assignment)

SECTION 23. Use of Bond Proceeds. Upon the issuance of the Bond, the District Treasurer shall cause the proceeds of the Bond to be deposited into a special account hereby created and designated as the "Truckee Meadows Fire Protection District, General Obligation (Limited Tax) Medium-Term Bond, Series 2020, Acquisition Account" (the "Acquisition Account") to be held by the District. Moneys in the Acquisition Account shall be used solely to defray wholly or in part the cost of the Project including, without limitation, as provided in NRS 350.516, all costs of issuing the Bond, and the costs of rebates to the United States under Section 148 of the Internal Revenue Code of 1986, as amended (the "Tax Code"), which the Board hereby determines are necessary and desirable and pertain to the Project. After the Project is complete and after all expenses have been paid or adequate provision therefor is made, pursuant to NRS 350.650, any unexpended balance of Bond proceeds (or, unless otherwise required by law, any other moneys) remaining in the Acquisition Account shall be deposited into the Medium-Term Debt Service Fund hereinafter created to be used to pay the principal of and interest on the Bond.

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

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

SECTION 26. Prevention of Bond Default. Subject to the provisions of Sections 29 and 33 hereof, the District Treasurer shall use any Bond proceeds credited to the Acquisition Account, without further order or warrant, to pay the Bond Requirements of the

Bond as the same become due whenever and to the extent moneys otherwise available therefor are insufficient for that purpose, unless such Bond proceeds shall be needed to defray obligations accrued and to accrue under any contracts then existing and relating to the Project. The District Treasurer shall promptly notify the Board of any such use.

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

SECTION 28. General Tax Levies. Pursuant to NRS 350.596, any sums coming due on the Bond at any time when there are not on hand in the Medium-Term Debt Service Fund (as defined below) sufficient funds to pay same shall be promptly paid when due out of the Acquisition Account or out of a general fund of the District or out of any other funds that may be available for such purpose, including, without limitation, any proceeds of General Taxes legally available therefor. For the purpose of repaying any moneys so paid from any such fund or funds (other than any moneys available without replacement for the payment of such Bond Requirements on other than a temporary basis), and for the purpose of creating funds for the payment of the Bond Requirements, there is hereby created a separate account designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2020, Medium-Term Debt Service Fund" (the "Medium-Term Debt Service Fund"). Pursuant to NRS 350.592 and 350.594 and NRS 350.093 and 350.095, except to the extent other funds are legally available therefor, there shall be duly levied immediately after the issuance of the Bond and annually thereafter, until all of the Bond Requirements shall have been fully paid, satisfied and discharged, a General Tax on all property, both real and personal, subject to taxation within the boundaries of the District, including the net proceeds of mines, fully sufficient to reimburse such fund or funds for any such amounts temporarily advanced to pay such initial installment of interest, and to pay the interest on the Bond becoming due after such initial installment, and to pay and retire the Bond as they thereafter become due at maturity as herein provided, after there are made due allowances for probable delinquencies. The proceeds

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

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

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

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

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

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

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

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

A. The Project shall be completed without delay; and

B. The District will make the principal and interest payments on the Bond at the place, on the date, and in the manner specified according to the true intent and meaning hereof.

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

under Section 103 of the Tax Code or (ii) would cause interest on the Bond to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The foregoing covenant shall remain in full force and effect notwithstanding the payment in full or defeasance of the Bond until the date on which all obligations of the District in fulfilling the above covenant under the Tax Code have been meet.

The District hereby designates the Bond as a "qualified tax-exempt obligation" for purposes of 265(b)(3)(B) of the Tax Code. The District does not expect to issue more than $10,000,000 of tax-exempt obligations during calendar year 2020.

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

SECTION 38. Replacement of Registrar or Paying Agent. If the Registrar or Paying Agent initially appointed hereunder shall resign, or if the Fire Chief shall determine that it is in the best interests of the District to replace said Registrar or Paying Agent, the Fire Chief may, upon notice mailed electronically or otherwise to each owner of any Bond at such owner's address last shown on the registration records, appoint a successor Registrar or Paying Agent, or both. No resignation or dismissal of the Registrar or Paying Agent may take effect until a

successor is appointed. It shall not be required that the same institution serve as both Registrar and Paying Agent hereunder, but the District shall have the right to have the same institution serve as both Registrar and Paying Agent.

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

A. Nonpayment of Principal. Payment of the principal of the Bonds, shall not be made when the same shall become due and payable, either at maturity or otherwise;

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

C. Appointment of Receiver. An order or decree shall be entered by a court of competent jurisdiction with the consent or acquiescence of the District appointing a receiver or receivers for the District and its finances, or if an order or decree having been entered without the consent or acquiescence of the District, shall not be vacated or discharged or stayed on appeal within sixty (60) days after entry; and

D. Default of Any Provision. The District shall have made or shall default in the due and punctual performance of any of the representations, covenants, conditions, agreements and other provisions contained in the Bonds or in the Resolution on its part to be performed, and if such default shall continue for sixty (60) days after written notice specifying such default and requiring the same to be remedied shall have been given to the District by the registered owner of the Bonds.

SECTION 40. Remedies for Default. Upon the happening and continuance of any of the Event of Default, as provided in Section 39 hereof, then and in every case the registered owner of the Bond, including, without limitation, a trustee or trustees therefore: may proceed against the District and its agents, officers and employees to protect and to enforce the rights of the registered owner of Bond under the Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained herein or in an award of execution of any power herein granted for the enforcement of any proper, legal or equitable remedy as such registered owner may deem most effectual to protect and to enforce the rights aforesaid, or thereby to enjoin any act or thing which may be

unlawful or in violation of any right of the owner of the Bond, or to require the District to act as if it were the trustee of an expressed trust, or any combination of such remedies. All such proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of the registered owner of the Bond. During an Event of Default the interest rate on the Bond shall bear interest at the interest rate for the Bond set forth in the Certificate of the Fire Chief for the event of a nonpayment of principal or interest.

SECTION 41. Bondowner's Remedies. A. The registered owner of the Bond shall be entitled to all of the privileges, rights and remedies provided herein, in the Project Act, the Bond Act, the Supplemental Bond Act and the Resolution, and as otherwise provided or permitted at law or in equity or by other statute.

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

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

E. The District shall also be responsible for the reasonable fees and costs, including reasonable attorney's fees, of the registered owner of the Bond including, without limitation, a trustee or trustees therefore, and any receiver incurred in the enforcement of the remedies in the Event of Default by the District.

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

A. The printing of the Bond, including, without limitation, and if appropriate, a statement of insurance, if any;

B. The execution of such certificates as may be reasonably required by the Purchaser, relating, inter alia,

(1) the signing of the Bond,

(2) the tenure and identity of the officials of the District,

(3) the assessed valuation of the taxable property in, and the indebtedness of the District,

(4) the rate of General Taxes levied against taxable property in the District,

(5) the exclusion from gross income for federal income tax purposes of interest on the Bond,

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

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

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

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

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

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

PASSED AND ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, ON FEBRUARY 25, 2020.

BY: _____
Chair, Truckee Meadows Fire Protection District Board of Fire Commissioners

Attest:

_____ Chief Deputy
Clerk

50960488

3

CERTIFICATE OF THE FIRE CHIEF

The undersigned is the duly appointed District Fire Chief of the Truckee Meadows Fire Protection District, Nevada (the "District") and does hereby certify the following:

1. On February 25, 2020, the Board of Fire Commissioners of the District (the "Board") adopted a resolution, designated as the "2020 Medium-Term Bond Resolution" (the "Bond Resolution"), authorizing the issuance of the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2020" issued as a single bond (the "Bond").

2. On February 5, 2020, after a request for proposals was distributed, a copy of which is attached hereto as Exhibit C, bids for the Bond were received and the best bid was submitted by JPMorgan Chase Bank, NA (the "Bond Purchaser"). A copy of the Bond Purchaser's bid is attached hereto as Exhibit B.

3. On February 25, 2020, I accepted the bid of the Bond Purchaser, being the best bidder for the Bond, by executing this certificate in accordance with the provisions of the Bond Resolution.

4. The Bond will be sold to the Bond Purchaser at a price equal to the principal amount of $4,415,000. The Bond shall be payable on the dates and in the amounts as set forth in Exhibit A. The Bond shall bear interest at the rate of 1.50% per annum. The Bond shall be otherwise issued on such terms and conditions as provided in the Bond Resolution and this Certificate.

5. The installments of principal on the Bond are not subject to prepayment prior to their respective payment dates.

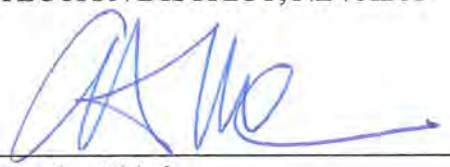
6. The District has designated the Bond as a "qualified tax-exempt obligation" within the meaning of Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.

7. From and after the date on which the interest on the Bond is first includable in gross income of the registered owner thereof (the "Taxable Date"), under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the Bond (the "Tax Code"), as a result of any action or omission of any action by the District or any misrepresentation or inaccuracy in any of the representations, warranties or covenants of the District

in connection with the issuance or sale of the Bond, which has the effect of causing interest paid or payable on the Bond to become includable, in whole or in part, in the gross income of the registered owner thereof under the Tax Code, as determined by a Determination of Taxability, the Bond shall bear interest at the rate of 1.92% per annum ("Taxable Rate"). For the purposes of this paragraph, "Determination of Taxability" means and shall be deemed to have occurred on the first to occur of the following: (a) the receipt by the District or a registered owner of the Bond of an Internal Revenue Service Technical Advice Memorandum or Statutory Notice of Deficiency or other written correspondence which legally holds that interest on the Bond is includable in the gross income of the registered owner thereof under the Tax Code; (b) the issuance of any public or private ruling of the Internal Revenue Service to the District that interest on the Bond is includable in the gross income of the registered owner thereof under the Tax Code; or (c) receipt by the District or registered owner of the Bond of a written opinion of Bond Counsel to the District that the interest on the Bond is or has become includable in the gross income of the registered owner thereof under the Tax Code. Upon a Determination of Taxability, the District will pay the registered owner of the Bond (including any former registered owner) on demand of such registered owner (a) an amount equal to the difference between the interest on the Bond that would have been paid to such registered owner during the period for which the interest on the Bond is determined to be includable in the gross income of such registered owner (the "Taxable Period") if the Bond had borne interest at the Taxable Rate, and the amount of interest actually paid to the registered owner during such Taxable Period, and (b) an amount equal to any interest, penalties or charges owed by such registered owner as a result of interest on the Bond becoming includable in the gross income of such registered owner under the Tax Code.

DATED this February 25, 2020.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA



District Fire Chief

(Signature page to Certificate of the Fire Chief)

EXHIBIT A

PRINCIPAL INSTALLMENT SCHEDULE

Due Date	Principal Installment
March 1, 2021	$409,000
March 1, 2022	416,000
March 1, 2023	423,000
March 1, 2024	430,000
March 1, 2025	437,000
March 1, 2026	444,000
March 1, 2027	452,000
March 1, 2028	460,000
March 1, 2029	468,000
March 1, 2030	476,000

EXHIBIT B

(ATTACH PURCHASE PROPOSAL FOR BOND)

CHASE

February 25, 2020

Cindy Vance, Chief Fiscal Officer
Truckee Meadows Fire Protection District, Reno, Nevada
cvance@tmfpd.us
cmoore@tmfpd.us
john@jnaconsultinggroup.com
kfollet@shermanhoward.com
tim.nash@kutakrock.com

RE: Private Placement not to exceed $4,415,000 Truckee Meadows Fire Protection District, Nevada, Medium-Term General Obligation (Limited Tax) Bond, Series 2020A (the "Bond")

JPMorgan Chase Bank, NA (the "Bank") is pleased to submit this proposal for tax-exempt financing to Truckee Meadows Fire Protection District, Nevada (the "District"). This proposal is presented in the form of a non-binding "Term Sheet", subject to final credit approval, negotiation and acceptance of all terms, conditions and documentation for the transaction. The letter signifies a commitment by the Bank to extend credit or purchase the Bond.

TYPE OF FINANCING:	The Bond will be issued by the District and privately placed with the Bank pursuant to the provisions of federal, state and local statutes and will be designated as "bank qualified" and tax-exempt. The Bank presently intends to hold the bond to final maturity. The Bank will not require either a rating for the bond or the purchase of bond insurance for repayment.
FORM OF BOND:	The Bank will require a single maturity bond with principal payments equivalent to the stated amortization schedule in Exhibit A to the District's Request For Financing, and without DTC book-entry immobilization.
PAYING AGENT/REGISTRAR:	The Bank will not serve as Paying Agent or Registrar. The Bank will invoice for payment on the 15th business day in the month preceding the payment due date.
LEGAL OPINION:	Purchase of the Bond will be subject to the opinion of District's bond counsel, who will deliver a legal opinion as to (i) validity and enforceability of the Bond under state law, and (ii) exemption of interest on the Bond from Federal income tax. Bond counsel approving opinion must be addressed to the Bank or permit reliance by the Bank.
USE OF PROCEEDS:	The proceeds of the Bond will be used by the District for the purpose of: (i) defraying, wholly, or in part, the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property and (ii) paying costs of issuing the Bond (together, the "Project").
PRINCIPAL AMOUNT:	Not to exceed $4,415,000.

FINANCING TERM:	Approximately 10 years with final maturity not later than March 1, 2030.
INTEREST RATE:	The interest rate will be fixed; however, prior to acceptance; the interest rate may increase if the Bank's cost of funds increases. Bank's cost of funds may increase due to a number of factors including, but not limited to, changes in market conditions. Interest will be calculated on a 30/360 basis. OPTION A: 1.50% fixed, bank qualified fixed rate, with no optional redemption. OPTION B: 1.70% fixed, bank qualified fixed rate, with optional redemption at par in whole but not in part, on or after March 1, 2023.
DETERMINATION OF TAXABILITY:	If the interest payable on the Bond becomes taxable due to any act or omission of the Issuer, the interest rate payable on the Bond will increase retroactively from the date on which interest on the Bond is first includable in gross income of the owner thereof (which may be as early as the issuance date) to a taxable equivalent rate, and pay the Bank penalties on overdue interest and additions to tax, if any.
REPAYMENT TERMS:	Repayment will be structured as represented in the Request For Financing, Exhibit A Sample Amortization Schedule, with 10 annual principal payments on each March 1, commencing March 1, 2021 with a final maturity of March 1, 2030; and semi-annual payments of accrued interest on each March 1 and September 1, commencing September 1, 2020.
SECURITY:	The Bond will constitute a direct and general obligation of the District, and the full faith and credit of the District is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the District's operating property levy and any legally available tax overrides. The property tax levy available to pay the Bond is limited to the District's maximum operating levy and legally available tax overrides. The District's operating levy is set each year as part of the budgeting process and is subject to approval by the Department of Taxation. It is the District's intent to pay debt service on the Bond from resources within its General Fund. The District will be required to pay any shortfall from any legally available fund, including the District's General Fund. The Bond will be a debt of the District and the District shall repay the Bond from all legally available funds of the District. The District will covenant in the Resolution, to be adopted on February 18,

2020, that it will make sufficient provisions annually in its budget to pay principal of and interest on the Bond when due.

Nevada statutes provide that no act concerning the Bond or its security may be repealed, amended, or modified in such a manner as to impair adversely the Bond or its security until the Bond has been discharged in full or provision for its payment and redemption has been fully made. The Bond is not secured by a lien on revenues or any asset. The Bond is not subject to annual appropriation.

DOCUMENTATION:

Documentation shall be prepared by District's bond counsel, Sherman & Howard L.L.C. at the District's expense. This Proposal is subject to approval of the documentation by the Bank and its independent counsel in the Bank's sole discretion, including but not limited to, the form of Bond Resolution and form of Bond.

BANK COUNSEL:

Independent Bank counsel fees and costs not to exceed $10,000 will be paid by the District at closing. The Bank will engage the firm of Kutak Rock LLP, Mr. Tim Nash.

MISCELLANEOUS:

The documents shall provide that Purchaser shall be entitled to a writ of mandamus issued by a court of competent jurisdiction compelling and requiring the District and the officials thereof to observe and perform the contracts, covenants, obligations or conditions of the District.

MUNICIPAL DISCLOSURE:

The District acknowledges and agrees that (i) the transaction contemplated herein is an arm's length commercial transaction between the District and the Bank and its affiliates, (ii) in connection with such transaction, the Bank and its affiliates are acting solely as a principal and not as an advisor including, without limitation, a "Municipal Advisor" as such term is defined in Section 15B of the Securities and Exchange Act of 1934, as amended, and the related final rules (the "Municipal Advisor Rules"), agent or a fiduciary of the District, (iii) the Bank and its affiliates are relying on the Bank exemption and the "request for proposals" exemptions in the Municipal Advisor Rules, (iv) the Bank and its affiliates have not provided any advice or assumed any advisory or fiduciary responsibility in favor of the District with respect to the transaction contemplated hereby and the discussions, undertakings and procedures leading thereto (whether or not the Bank, or any affiliate of the Bank, has provided other services or advised, or is currently providing other services or advising the District on other matters), (v) the Bank and its affiliates have financial and other interests that differ from

	those of the District, and (vi) the District has consulted with its own financial, legal, accounting, tax and other advisors, as applicable, to the extent it deemed appropriate. The Bank and its affiliates acknowledge the engagement by the District of JNA Consulting Group, LLC as independent registered municipal advisor.
WEBSITE DISCLOSURE:	As a best practice to maintain transparency, final Bond documentation may be posted by the District on a national public bond market repository provided that certain information be redacted by the District as directed by the Bank. Items that should be redacted include signatures/names, account numbers, wire transfer and payment instructions and any other data that could be construed as sensitive information.
FINANCIAL REPORTING:	Unless otherwise available electronically on a public website, the District will be required to provide Bank with audited annual financial statements, prepared by an independent Certified Public Accountant, within 270 days of the close of its fiscal year.
EXPIRATION:	This Term Sheet must be accepted on or before the close of business February 25, 2020, and funded on or before March 10, 2020. If acceptance or funding has not occurred by the respective dates, the Bank may, at its option and in its sole discretion, terminate the Term Sheet and/or the Interest Rate may be adjusted.
MATERIAL CHANGE:	Any change (whether material or not) in the amount to be financed or a material change in the financial condition or prospects of the District may constitute a re-pricing event and Bank may, at its option and in its sole discretion, terminate this Term Sheet and/or the Interest Rate may be adjusted.

Submitted by:

JPMORGAN CHASE BANK, NA

Susan Baker, Vice President
150 University Drive, Floor 1
Tempe AZ 8528103640
(480) 902-7861
susan.baker@chase.com

IRS Circular 230 Disclosure: Bank and its affiliates (collectively, "Chase") do not provide tax advice. Accordingly, any discussion of U.S. tax matters contained herein (including any attachments) is not intended or written to be used, and cannot be used, in connection with the promotion, marketing or recommendation by anyone unaffiliated with Chase of any of the matters addressed herein or for the purpose of avoiding U.S. tax-related penalties.

ACCEPTED BY: (for the) Truckee Meadows Fire Protection District, Nevada

Option: A 1.50%

By: _____

Name: Charles Moore

Title: District Fire Chief

Date: 2/25/2020

EXHIBIT C

(ATTACH REQUEST FOR PROPOSALS FOR BOND)

REQUEST FOR FINANCING

$4,415,000*
Truckee Meadows Fire Protection District, Nevada
Medium-Term General Obligation (Limited Tax)
Bond, Series 2020A

January 22, 2020

The Truckee Meadows Fire Protection District, Nevada (the "District") is seeking to obtain a bank commitment to purchase the above-captioned bond to be evidenced by a single bond of the District (the "Loan") for the purpose of financing the Project (defined below). The following information has been compiled to assist you in evaluating the Loan. The Bond Resolution authorizing the issuance of the Loan (the "Resolution"), which will be adopted by the Board of Fire Commissioners (the "Board") on February 18, 2020, is attached hereto as Exhibit B. No offering document will be prepared for the Loan and there will be no rating.

Responses to this Request for Financing ("RFF") are due on Wednesday, February 5, 2020, at 4:00 p.m., local time. Please see Section 1.E. of this RFF for a description of delivery methods acceptable to the District.

Purchase as a Security: Any bidder who intends to treat the purchase of the Loan as a security must submit their bid through a broker-dealer ("Placement Agent"). Any fees charged by the Placement Agent will be paid by the bidder and must be stated in the proposal. After bids are received, communication regarding the bid and any further comments or requested changes will go through the Placement Agent.

The District will consider any and all proposals; however, evaluations of such proposals will be based upon completeness of information provided, conformity to specified terms, and proposed financial terms and conditions. The District reserves the right to select a winning bidder on factors other than lowest interest cost.

* Maximum, not to exceed

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EXHIBIT A - SAMPLE AMORTIZATION SCHEDULE

EXHIBIT B - FORM OF BOND RESOLUTION

EXHIBIT C - FORM OF APPROVING OPINION OF BOND COUNSEL

1. Bid Requirements & Instructions

Your bid should include information relating to the following details:

A. Interest Rate

The interest rate bid should include a non-adjustable fixed rate per annum based on a 30/360-day year. The final maturity of the Loan is March 1, 2030, unless redeemed earlier. The interest rate may not exceed by more than 3% the Index of Twenty Bonds most recently published in the Bond Buyer at the time the offer for the Loan is accepted.

B. Prepayment Options

Outstanding installments of principal will be prepayable without penalty, in whole or in part, in any order of maturity, and at any time on ten (10) days written notice, plus accrued interest to the date of redemption.

C. Costs

Please identify any legal fees, origination fees, or other costs associated with your proposal.

D. Documentation/Other

Any other requirements must be included in writing as part of your bid. The attached Exhibits outline the terms under which the District proposes to execute and deliver the Loan. Material changes to these documents must be included in writing. If desired, the District will provide editable versions of the Exhibits to better facilitate significant changes. Please contact the District's municipal advisor listed in Section 13 to receive editable copies.

E. Bid Delivery

Proposals must be submitted using one of the methods below:

- via e-mail (**preferred**) to:
  - cvance@tmfpd.us
  - cmoore@tmfpd.us
  - john@jnaconsultinggroup.com
  - kfollett@shermanhoward.com

Proposals must be marked "Truckee Meadows Fire Protection District, NV 2020 Bond" c/o Cindy Vance, Chief Fiscal Officer. Proposals must be received no later than 4:00 p.m. Pacific Time on February 5, 2020 and will be opened at 4:00 p.m. Pacific Time on February 5, 2020, at 1001 E Ninth Street, Building D-231, Reno, NV 89512.

Proposals submitted after the time and date stated above may not be considered. The District reserves the privilege of waiving any irregularity or informality in any proposal and/or rejecting any and all proposals. If your firm cannot meet the requested specifications, please propose alternatives. All proposals will be considered.

2. Use of Loan Proceeds

The proceeds of the Loan will be used by the District for the purpose of: (i) defraying wholly, or in part, the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property and (ii) paying costs of issuing the Loan (together, the "Project").

3. Security for the Loan

The Loan will constitute a direct and general obligation of the District, and the full faith and credit of the District is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the District's operating property levy and any legally available tax overrides. The property tax levy available to pay the Loan is limited to the District's maximum operating levy and legally available tax overrides. For fiscal year 2019-20, the total combined tax rate levied by the District is $0.5400. The property tax rate available to pay the Loan is further limited by statute to a combined overlapping tax rate of $3.6400 per $100 of assessed valuation. For fiscal year 2019-20, the highest overlapping tax rate in the District is $3.6600 per $100 (including a levy of $0.0200 per $100 by the State which is exempt from the statutory limit). The District's operating levy is set each year as part of the budgeting process and is subject to approval by the Department of Taxation.

It is the District's intent to pay debt service on the Loan from resources within its General Fund.

The District will be required to pay any shortfall from any legally available fund, including the District's General Fund. As of June 30, 2019, the ending fund balance (budgetary basis) of the General Fund was $8,995,640. The ending fund balance for June 30, 2020 is budgeted to be $5,889,694. The budgeted fiscal year 2020 ending fund balance does not reflect the audited fiscal year 2019 results. The audited ending fund balance in fiscal year 2019 of $8,995,640 exceeds the estimated fiscal year 2019 ending fund balance of $7,205,215. Additionally, approximately $34,000 of encumbered expenses in fiscal year 2019 were not paid and were therefore rolled forward as approved expenditures for fiscal year 2020.

In additional to the District's General Fund, the District's Capital Projects Fund is legally available to repay the Loan. As of June 30, 2019, the audited ending fund balance in the Capital Projects Fund was $4,541,748.

The Loan will be a debt of the District and the District shall repay the Loan from all legally available funds of the District. The District will covenant in the Resolution, to be adopted on February 18, 2020, that it will make sufficient provisions annually in its budget to pay principal of and interest on the Loan when due.

Nevada statutes provide that no act concerning the Loan or its security may be repealed, amended, or modified in such a manner as to impair adversely the Loan or its security until the Loan has been discharged in full or provision for its payment and redemption has been fully made. The Loan is not secured by a lien on revenues or any asset. The Loan is not subject to annual appropriation.

4. Term of Loan/Amortization

The Loan will mature on March 1, 2030, unless redeemed earlier. Interest will begin accruing as of the closing date, which is currently expected to be March 3, 2020. Principal will be paid annually on March 1. Interest will be paid semi-annually on March 1 and September 1, beginning September 1, 2020. The Loan will be evidenced by a single bond and no CUSIP number will be assigned.

The District reserves the right to adjust the principal amortization after responses to this Request for Financing are received. See the sample amortization schedule attached as Exhibit A.

5. Tax Exempt/Bank Qualified

The Loan will be a tax-exempt obligation. At the option of the winning bidder, the Loan may be designated as a "Qualified Tax-Exempt Obligation" for a financial institution under Section 265 of the Internal Revenue Code.

6. Authorization for the Loan

The Loan will be authorized pursuant to the Resolution to be adopted on February 18, 2020 by the Commission.

7. Closing

It is anticipated that closing will occur on or about March 3, 2020. The Loan will be fully funded at closing.

8. Paying Agent

The District's Fire Chief will act as registrar and paying agent for the Loan. If this is unacceptable, please advise the District in your response to this Request for Financing Proposals, and the District may consider contracting with a bank or trust company for paying agent services.

9. Opinion of Bond Counsel

At closing, an opinion of Sherman & Howard L.L.C., Bond Counsel, will be provided, in the form attached hereto as Exhibit C. No other opinions will be provided by Bond Counsel at closing.

10. Certificate of Closing/Assignment

In accordance with NRS 350.155(2)(g)(4), the purchaser of the Loan must certify at closing that the Loan is being purchased by not more than ten investors, that each have a net worth of $500,000 or more and are purchasing the Loan for investment, not for resale. The District has not prepared an official statement or other offering materials in connection with this Request for Financing nor has it agreed to provide continuing disclosure. The Loan will not be rated. The Loan may be assigned to a commercial bank without consent of the District and may be assigned to a sophisticated investor who meets the criteria provided in this section with the prior written consent of the District. The District must be notified of any assignment within 10 business days.

11. Independent Registered Municipal Advisor Exemption

SEC MUNICIPAL ADVISOR MATTERS:

Responders and persons considering responding to this Request for Financing ("RFF"), and other market participants (collectively, "RFF Participants") may be able to use one or more of the following exemptions in SEC Rule 15Ba1-1(d)(3) (the "Rule") from the definition of "Municipal Advisor" in connection with communications concerning this RFF, the Loan and the financing that is the subject of this RFF.

Response to Request For Proposals Exemption: This RFF is being conducted by the District and is intended to meet the requirements for the Rule's "request for proposals" exemption.

Represented by and Independent Registered Municipal Advisor Exemption: The District has engaged, is represented by and will rely on the advice of JNA Consulting Group, LLC, an independent registered municipal advisor, to advise it on the execution and delivery of the Loan and this RFF. The District intends that (i) this statement constitutes the "required advisor" exemption set forth in the Rules and (ii) persons responding or considering responding to this RFF and all other market participants may rely on this written statement and receive and use it for purposes of that exemption.

Bank Exemption: An RFF Participant which is a bank as defined in Section 3(a)(6) of the Securities Exchange Act of 1934, as amended, which will be making a direct loan evidenced by the single bond or purchasing the Loan for its own account may be covered by the Rule's "bank" exemption.

Each RFF Participant should consult with its own advisors in determining (i) whether one or more of the above exemptions are available to that RFF Participant and (ii) other requirements for the applicable exemption(s) to be available to that RFF Participant.

12. Miscellaneous

The District desires to enter into an agreement containing the conditions stated in this Request for Financing. Any additional provisions or amendments to the terms and conditions of the Loan and the Resolution must be stated in writing as part of your response to this Request for Financing. The District may reject any proposal that does not conform to this Request for Financing.

If your financial institution cannot meet these requested conditions, please provide alternatives. All responses will be considered.

13. Additional Information

Additional information regarding the District, this Request for Financing, or the legality of the Loan may be addressed to:

The District	Bond Counsel	Municipal Advisor
Cindy Vance	Kendra Follett	John Peterson
Chief Fiscal Officer	50 W Liberty Street	410 Nevada Way
1001 E Ninth Street	Suite 1000	Suite 210
Building D-231	Reno, NV 89501	Boulder City, NV 89005
Reno, NV 89512	775-323-1980	702-294-5100
775-326-6070	kfollett@shermanhoward.com	john@jnaconsultinggroup.com
cvance@tmfpd.us		

The District's audited financial statements for the fiscal year ending June 30, 2019 and its final 2020 budget are available upon request from JNA Consulting Group, LLC.

EXHIBIT A

SAMPLE AMORTIZATION SCHEDULE

Installment Due (March 1)	Amount
2021	$390,000
2022	400,000
2023	411,000
2024	423,000
2025	434,000
2026	446,000
2027	459,000
2028	471,000
2029	484,000
2030	497,000
TOTAL	$4,415,000

4

GENERAL AND NO-LITIGATION CERTIFICATE AND RECEIPT

IT IS HEREBY CERTIFIED by the undersigned, the chosen and qualified Chair of the Board of Fire Commissioners (the "Chair") and ex officio Chair of the Board of County Commissioners of Washoe County, District Fire Chief (the "Fire Chief"), the District Treasurer, ex officio Treasurer of Washoe County (the "Treasurer"), the District Secretary, ex officio Clerk of Washoe County (the "Secretary") and, with respect to paragraphs 10 and 11 only, the Legal Counsel to the Truckee Meadows Fire Protection District (the "District"), in the State of Nevada (the "State"):

1. The District was duly incorporated, reorganized and is operating as a fire protection district, a body corporate and politic and a political subdivision of the State under the provisions of Nevada Revised Statutes ("NRS") 474.460 to 474.540, inclusive (the "Act").

2. The official name of said District is the "Truckee Meadows Fire Protection District."

3. During the course of the proceedings for the issuance of the Bond (as defined below), up to and including the date of this certificate, the following have been or now are the duly chosen, qualified and acting de jure or de facto officers and members of the Board of Fire Commissioners of the District (the "Board") and other officers of the District:

Chair, ex officio Chair of the Board of County Commissioners of Washoe County:	Bob Lucey
Vice Chair:	Marsha Berkbigler
Commissioners:	Kitty Jung
	Vaughn Hartung
	Jeanne Herman
Fire Chief:	Charles A. Moore
Treasurer, ex officio Treasurer Of Washoe County:	Tammi Davis
Secretary, ex officio Clerk of Washoe County:	Nancy Parent
Legal Counsel to the District:	Nathan J. Edwards

and each of the foregoing officers, if legally required, has duly filed his or her oath of office; and each of them legally required to give bond or undertaking has given or filed such bond or undertaking in form and amount as required by law, and has otherwise duly qualified.

4. The last (final) assessed valuation of the taxable property in the District for the year 2019-2020, as shown by the last preceding tax list or assessment roll, i.e., the total assessed valuation of the taxable property of the District, was and is the sum of $4,410,674,441.

5. The total indebtedness of the District, excluding obligations payable solely from unexhausted and unencumbered appropriations in the budget for the current fiscal year, except for encumbrances thereon to secure the payment of such obligations, but including its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2020, issued as a single bond in the principal amount of $4,415,000 (the "Bond"), and including any general obligations becoming due under any leases, installment purchase contracts, and other agreements terminating after the current fiscal year, does not exceed the amount listed as general obligation indebtedness attached hereto as Exhibit A.

6. The District has outstanding no other obligations that might be held to constitute an "indebtedness" or a "debt," general obligations or special obligations of the District, except for obligations (general or special) payable in the current fiscal year out of moneys budgeted and appropriated therefor.

7. The total levy for all public purposes, including levies for Bond, within the State or any subdivision thereof, for all the area within the District does not now exceed, and has not exceeded, $.05 on $1.00 of the assessed valuation, and does not now exceed $3.66 on each $100.00 of assessed valuation.

8. The proceeds of the Bond will be used for the purpose of financing all or a portion of the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property (the "Project").

9. The Bond is authorized to be issued pursuant to a resolution which was duly adopted by the Board on February 25, 2020, cited in Section 1 thereof by the short title "2020 Medium-Term Bond Resolution" (the "Bond Resolution"); the Act; NRS 350.087 through 350.095;

and NRS 350.500 through 350.720, and all laws amendatory thereof, cited in NRS 350.500 thereof as the Local Government Securities Law (the "Bond Act"); and by NRS Chapter 348.

10. No litigation of any nature is now pending or threatened insofar as is known to the undersigned (either in State or Federal courts):

(a) Affecting the corporate existence of the District or the titles of its members or officers to their respective offices;

(b) Seeking to restrain or enjoin the issuance, sale, execution or delivery of the Bond, or any portion thereof, or the levying and collection of general (ad valorem) taxes ("General Taxes") to pay the principal of and the interest on the Bond (such principal and interest on the Bond being herein the "Bond Requirements"), or the use of the proceeds of the Bond for the Project as authorized by the Bond Resolution, or affecting in any way the right or authority of the District to pay the Bond Requirements of the Bond, or otherwise to carry out the terms and provisions of the Bond Resolution or otherwise concerning the Bond; or

(c) In any manner questioning, contesting or otherwise affecting the authority or proceedings for the issuance, sale, execution or delivery of the Bond, or questioning, contesting or otherwise affecting, directly or indirectly, the validity thereof, or the sale of the Bond to JPMorgan Chase Bank, NA, as purchaser of the Bond (the "Purchaser"), or of any provisions made or authorized for the payment of the Bond, including, without limitation, their delivery as provided in the Bond Resolution and the acceptance by the District of the Purchaser's proposal to buy the Bond; or

(d) In any manner questioning, contesting or otherwise affecting the power of the District acting by and through the Board, or otherwise, to effect the Project, as provided in the Bond Resolution, or otherwise.

11. None of the corporate existence, the boundaries of the District, or the title of its present officers or any of them to their respective offices is being contested, including, without limitation, the members and officers of the Board, and no proceedings or authority for the issuance,

sale, execution or delivery of the Bond has been repealed, rescinded, revoked, modified, changed or altered in any manner.

12. All meetings of the Board pertaining to the Bond, the Project, and the General Taxes have been open to the public at all times.

13. Subsequent to the authorization to issue the Bond by the Bond Resolution, the District, acting by or through the Board, or otherwise, has not repealed, amended or otherwise modified the provisions of the Bond Resolution.

14. To the best of our knowledge none of the Chair, any other member of the Board, or any other officer, employee or agent of the Board or the District, is interested (except in the performance of his or her official rights, privileges, powers and duties) directly or indirectly in the profits of any contract, job for work or services to be performed and pertaining to the issuance of the Bond or to the Project.

15. The Reno Gazette Journal is a qualified newspaper under the provisions of NRS 238.020 and 238.030, printed and published, and of general circulation in the District.

16. No referendum petition concerning any of the resolutions or other proceedings concerning the Bond, the General Taxes, or the Project has been filed; and to the best of our knowledge, none is being circulated or planned for circulation.

17. On the date hereof, the District received from the Purchaser the purchase price of $4,415,000.

18. There is no reason within our knowledge why the District may not deliver the Bond in the principal amount of $4,415,000.

19. The effective interest rate on the Bond does not exceed by more than 3% the "Index of Twenty Bonds," which was most recently published in The Bond Buyer before a negotiated offer was accepted for the Bond and is attached hereto as Exhibit B.

20. On or before the date hereof, the undersigned Chair, Treasurer, and Secretary officially manually signed the Bond on behalf of the District and the undersigned Secretary affixed the seal of the District thereon. The seal of the District which has been impressed on the Bond is a true, perfect and complete impression of the legally adopted, proper and only official corporate seal of the District.

21. The District shall furnish the Purchaser with the District's annual audited financial statements prepared by an independent certified public accountant within 270 days from the close of the District's fiscal year, until such time as the Bond is paid in full.

22. The Fire Chief has full authority to act as Registrar and Paying Agent for the Bond, and does hereby ratify and confirm acceptance of all the duties and responsibilities of Registrar and Paying Agent under the Bond.

23. On the date hereof, the undersigned Fire Chief caused the Bond to be delivered to the Purchaser, such Bond being in all respects as authorized by the proceedings pertaining to the Bond.

24. This Certificate is for the benefit of the registered owners from time to time of the Bond.

[Remainder of page intentionally left blank.]

WITNESS our hands on behalf of the Truckee Meadows Fire Protection District on March 10, 2020.

Chair, ex officio Chair of the Board of
County Commissioners of Washoe County

Fire Chief

Treasurer, ex officio Treasurer of
Washoe County

Secretary, ex officio Clerk of Washoe County

Legal Counsel

51208413

EXHIBIT A

Schedule of General Obligation Indebtedness
as of March 3, 2020

Remaining Debt Service by Type of Bond Issue

As of: 3/10/2020 IntOps: GrossInt	Principal Outstanding	Interest Outstanding	Debt Service Outstanding
Medium-Term GO Bonds			
Medium-Term Bond, Series 2020A	4,415,000.00	371,769.37	4,786,769.37
Totals for: Medium-Term GO Bonds	4,415,000.00	371,769.37	4,786,769.37
Report Grand Totals:	4,415,000.00	371,769.37	4,786,769.37

JNA Consulting Group, LLC
Independent Public Finance Advisors

EXHIBIT B

(Attach Copy of "Index of Twenty Bonds" from The Bond Buyer)

Market Indicators

Dollar amounts are in millions

Daily	Yesterday	Day's Change	2020 High	Date	2020 Low	Date
Municipal Bond Index	137.20	+20/32	137.20	(2/21)	133.31	(1/2)
40 Average Dollar Price	111.31	+0.49	111.31	(2/21)	108.35	(1/2)
Average Yield to Par Call	2.20	–0.08	2.70	(1/2)	2.20	(2/21)
Average Yield to Maturity	3.46	–0.02	3.62	(1/2)	3.46	(2/21)

	Current Total	Day's Change	2020 High	Date	2020 Low	Date
30-Day Visible Supply ($mills)						
Total **(Feb. 24)**	$12,453.8	+28.7	$13,176.1	(2/10)	$7,051.7	(1/29)
Competitive	3,500.7	+207.1	5,326.2	(1/3)	2,798.1	(1/23)
Negotiated	8,953.1	–178.4	9,131.5	(2/20)	4,084.5	(2/19)

The 30-Day Visible Supply reflects the total dollar volume of bonds to be offered at competitive bidding and through negotiation over the next 30 days. It includes issues scheduled for sale on the date listed along with anticipated offerings listed in that day's "Competitive Bond Offerings" and "Negotiated Bond Offerings" tables published on BondBuyer.com.

Weekly	Current 2/20/20	Previous 2/13/20	2020 High	Date	2020 Low	Date
Bond Buyer Revenue Bond Index	2.96%	3.01%	3.20%	(1/2)	2.96%	(2/20)
Bond Buyer 20-Bond Index	2.46%	2.51%	2.73%	(1/2)	2.46%	(2/20)
Bond Buyer 11-Bond Index	1.99%	2.04%	2.26%	(1/2)	1.99%	(2/20)

New-Issue Sales ($ mills)	Wk of 2/28/2020 ESTIMATE	Wk of 2/21/2020 ACTUAL	Wk of 2/14/2020 REVISED	Wk of 2/22/2019 REVISED
Long-Term Bonds	$9,237.0	$3,582.4	$11,108.3	$3,031.2
Negotiated Bonds	7,777.0	1,713.7	8,411.3	1,660.3
Competitive Bonds	1,460.0	1,855.5	2,697.0	1,174.2
Short-Term Notes	41.9	28.2	384.5	265.5
Long-Term Bond Sales	**Thru 2/28/2020**	**Thru 2/21/2020**	**Thru 2/14/2020**	**Thru 2/22/2019**
Month to Date	$31,991.6	$22,754.6	$19,172.2	$21,054.6
Year to Date	63,238.6	54,001.6	50,419.2	46,117.9

This week's volume excludes sales expected to close on Friday. Next week's estimated 844 excludes bond offerings on a "day to day" schedule.

Visible Supply

	Competitive ($000s)	Negotiated ($000s)	Total ($000s)		Competitive ($000s)	Negotiated ($000s)	Total ($000s)
	Weekly Averages				**Monthly Averages**		
02/21	3,269,762	5,847,452	9,117,214	Jan_20	3,686,529	6,255,930	9,942,460
02/14	3,471,055	6,469,054	9,940,109	Dec	2,415,545	8,879,401	11,294,946
02/07	3,338,446	7,330,854	10,669,300	Nov	3,001,881	12,458,477	15,460,358
01/31	3,075,623	6,088,922	9,164,546	Oct	3,948,065	10,035,436	13,983,501
01/24	3,481,278	6,620,025	10,145,660	Sep	2,908,169	9,016,317	11,924,486
01/17	3,537,541	7,397,796	10,935,337	Aug	3,892,634	7,169,949	11,062,583
01/10	3,956,400	6,220,241	10,176,641	Jul	2,829,215	5,502,430	8,331,645
01/03	4,420,068	2,605,270	7,025,338	Jun	4,232,721	4,461,583	8,694,304
12/27	3,549,144	2,511,081	6,060,225	May	4,075,907	4,156,333	8,232,240
12/20	794,151	5,924,531	6,718,682	Apr	2,653,924	4,487,284	7,141,208
12/13	1,678,664	11,051,209	12,729,873	Mar	3,160,437	3,963,383	7,123,820
12/06	3,151,973	17,714,778	20,866,751	Feb	2,408,610	4,581,885	6,990,495
11/27	3,051,148	10,962,526	14,013,674	Jan	3,003,035	4,704,831	7,707,866

The 30-day visible supply is compiled daily from The Bond Buyer's Competitive and Negotiated Bond and Note Offerings calendars. It reflects the dollar volume of bonds expected to reach the market in the next 30 days. Issues maturing in 13 months or more are included. The 30-day visible supply of competitive bonds has been reported since 1927, while the negotiated supply has been reported since 1971.

Short-Term Tax-Exempt Yields

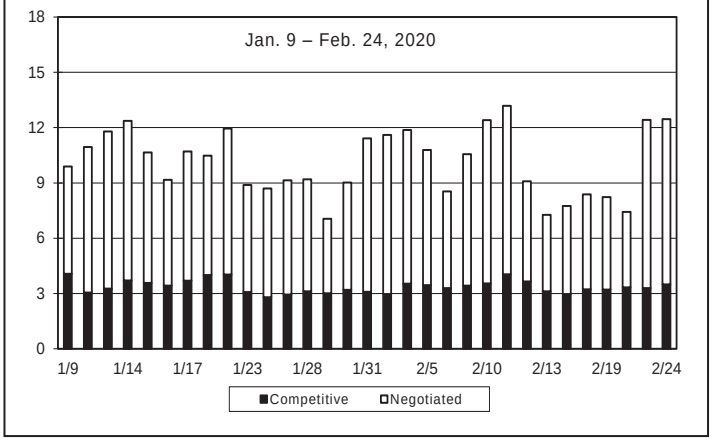
	Feb. 21, 2020	Feb. 20, 2020	Feb. 22, 2019
Selected MIG-1/SP-1 Notes			
New York St Twy Auth Gen Rev J, N.Y. 4.00s (Feb. 1)	0.00	0.00	0.00
San Anto Tex Indpt sch Dist, Calif., 4.00s (Aug. 15)	0.84	0.86	0.00
San Diego Calif Uni Sch Dist, Calif., 5.00s (Jun. 30)	0.82	0.84	1.35
Municipal Market Data			
One-Month Note (MIG-1)	0.98	0.98	1.62
Two-Month	0.96	0.96	1.64
Three-Month	0.94	0.94	1.65
Four-Month	0.92	0.92	1.67
Five-Month	0.92	0.92	1.68
Six-Month	0.92	0.92	1.70
Nine-Month	0.93	0.93	1.72
One-Year	0.95	0.95	1.75
Variable-Rate Demand (Non-AMT/AMT)			
Daily General Market	1.11/1.17	1.13/1.19	1.73/1.77

	Feb. 20, 2020	Feb. 13, 2020	Feb. 21, 2019
Seven-Day General Markets	1.30/1.31	1.26/1.27	1.85/1.87

	Feb. 19, 2020	Feb. 12, 2020	Feb. 20, 2019
Jefferies & Co.			
Jefferies Short-Term Index Rate (Jef STR)	1.17	1.14	1.75

	Feb. 19, 2020	Feb. 12, 2020	Feb. 20, 2019
Municipal Market Data			
The SIFMA™ Municipal Swap Index	1.18	1.13	1.75

Visible Supply Increases



Municipal Market Data General Obligation Yields

	Aaa	Aa	Insured	A	Baa
2021	0.80	0.83	0.86	0.87	1.16
2022	0.81	0.87	0.90	0.95	1.24
2025	0.82	0.91	1.02	1.07	1.37
2030	1.09	1.24	1.34	1.38	1.70
2035	1.31	1.51	1.59	1.66	1.94
2040	1.50	1.70	1.78	1.85	2.13
2045	1.64	1.83	1.91	1.98	2.26
2050	1.69	1.89	1.97	2.04	2.32

Figures are as of 3 pm Eastern time Feb. 21, 2020. Yields represent the fair market offer side for most liquid and available credits in each ratings category as determined by MMD. "Insured" primarily represents bonds with the strongest available enhancement available, assuming a "A" rated underlying. The above data, provided by Thomson Reuters Municipal Market Data (clientservice@tm3.com), is the copyright property of Thomson Reuters and distribution is strictly prohibited. Visit www.tm3.com.

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$4,415,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Medium-Term Bond
Series 2020

FEDERAL TAX EXEMPTION CERTIFICATE

The undersigned hereby certifies for and on behalf of Truckee Meadows Fire Protection District, Nevada (the "District") as to the following facts, estimates and circumstances:

1. In General.

1.1. The District is issuing and delivering, simultaneously with the delivery of this Tax Certificate, its General Obligation (Limited Tax) Medium-Term Bond, Series 2020 issued as a single bond in the principal amount of $4,415,000 (the "Bonds").

1.2. The undersigned Fire Chief of the District is one of the officers of the District delegated the responsibility for issuing the Bonds.

1.3. I am familiar with the proceedings of the Board of Commissioners of the Truckee Meadows Fire Protection District (the "Board") taken preliminary to and in issuance of the Bonds, including the resolution adopted by the Board on February 25, 2020, authorizing the issuance of the Bonds (the "Resolution").

1.4. This Tax Certificate is for the purpose of establishing the reasonable expectations of the District as to future events relating to the Bonds pursuant to the Internal Revenue Code of 1986, as amended to the date hereof, and to the Regulations promulgated thereunder as specifically required by Regulation Section 1.148-2(b) and for the purpose of evidencing compliance with and setting forth procedures which are designed to comply with certain provisions of the Code and the Regulations.

1.5. To the best of my knowledge, information and belief, the expectations contained in this Tax Certificate are reasonable.

1.6. Capitalized terms used herein and in the Exhibits hereto shall have the meanings ascribed to such terms in the Resolution or as set forth in Exhibit A hereto. The District has determined to calculate the "Issue Price" of the Bonds as the price paid by JPMorgan Chase Bank, NA (the "Purchaser") in accordance with Section 1.148-1(f)(2)(i) of the Regulations. As so calculated, the Issue Price of the Bonds is $4,415,000 as certified in the Purchaser's Certificate and Receipt, executed by the Purchaser and dated as of the date hereof.

2. Purpose of the Bonds. The Bonds are being issued for the purpose of providing moneys which will be sufficient to finance in whole or in part the cost of purchasing fire-fighting equipment, including fire engines and other vehicles, and improving District-owned property (the "Project").

3. Cost of Project; No Overissuance.

3.1. The estimated total cost of the Project including the costs and expenses listed in Subsection 4.2 hereof is not less than $4,415,000, plus the investment income expected to be earned thereon.

3.2. The estimated total cost of the Project set forth in Section 3.1 of this Tax Certificate will be not less than the amount received from the sale of the Bonds set forth in Subsection 4.1 of this Tax Certificate, plus the investment income earned thereon.

4. Application of Sale Proceeds.

4.1. The net amount received by the District from the sale of the Bonds (the "Sale Proceeds") will be $4,415,000, which amount consists of the aggregate principal amount of the Bonds

4.2. The Sale Proceeds ($4,415,000) and all investment income earned thereon is expected to be needed and fully expended as follows:

(i) An amount of the Sale Proceeds equal to $4,415,000 will be deposited into the Acquisition Account and used, together with the investment income thereon, for the payment of costs of the Project, including payment of expenses incurred in connection with the issuance of the Bonds (estimated to be $76,000.00).

5. Expenditure, Time, and Due Diligence Tests. The District reasonably expects that at least eighty-five percent of the Net Sale Proceeds of the Bonds allocable to the Project will be allocated to expenditures for the Project within three years of the date hereof. The District will incur within six months of the date hereof a substantial binding obligation (i.e., not subject to contingencies within the control of the District or a related party) to a third-party to expend at least five percent of the Net Sale Proceeds of the Bonds allocable to the Project on the costs of the Project. The completion of acquisition, construction, equipment and improvement of the Project and the allocation of Net Sale Proceeds of the Bonds allocable to the Project to expenditures for the Project will proceed with due diligence. Any expectations as to changes in

interest rates or the provisions of Title 26 of the United States Code (or in the regulations and rulings thereunder) were not taken into account in making the expectations described in this Certificate.

6. No Replacement. No portion of the amounts received from the sale of the Bonds will be used as a substitute for other funds which were otherwise to be used as a source of financing for any of the purposes specified in Section 2 hereof and which have been or will be used to acquire, directly or indirectly, Investment Property producing a Yield in excess of the Yield of the Bonds. The weighted average reasonably expected economic life of the facilities financed by the Bonds, determined as of the issue date, is at least 7 years. JNA Consulting Group, LLC (the "Municipal Advisor") has certified that the average maturity of the Bonds is not greater than 5.614 years. The average maturity of the Bonds therefore does not exceed 120% of the average reasonably expected economic life of the facilities financed with the Bonds.

7. Debt Service Fund. The expected source of payment of principal of, and interest on, the Bonds will be all legally available funds of the District and if such amounts are insufficient, General Taxes on all property, both real and personal, subject to taxation within the boundaries of the District and other moneys deposited from time to time, to pay principal of, and interest on, the Bonds as it becomes due as provided in the Resolution. Such amounts are deposited into the Medium-Term Debt Service Account, as defined in the Resolution (the "Bond Fund") to be used to pay principal of, and interest on, the Bonds. Amounts deposited in the Bond Fund will be depleted at least annually, except for a reasonable carryover amount, if any, not to exceed the greater of (i) the earnings on the funds for the immediately preceding Bond Year, or (ii) one-twelfth (1/12) of the principal and interest payments on the Bonds for the immediately preceding Bond Year.

8. Rebate Fund. All amounts to be deposited into the Rebate Fund and all amounts on deposit therein shall be paid to the Department of Treasury at the times and in the amounts required by this Tax Certificate.

9. Application of Investment Earnings. Net investment earnings on amounts in any fund or account will be retained therein and used for the purposes thereof.

10. No Other Funds. Other than the funds described herein, no fund or account of any such fund which secures or otherwise relates to the Bonds has been established, nor are any funds or accounts expected to be established, pursuant to any instrument.

11. Single Issue. The District does not expect to issue other obligations which will be: (a) sold at substantially the same time as the Bonds (i.e., less than 15 days apart); (b) sold pursuant to the same plan of financing with the Bonds; and (c) reasonably expected to be paid for from substantially the same source of funds as will be used to pay the Bonds.

12. Temporary Periods and Yield Limitations.

12.1. All amounts allocable to the costs of issuing the Bonds and all investment income thereon will be used for the payment of costs of issuance on or before three years from the date hereof. Such amounts may be invested without regard to Yield restriction. Investment earnings on such amounts that are retained therein may be invested without regard to Yield restriction for a period not to exceed one year from the date of receipt of the amount earned. Such amounts are, however, subject to the Rebate Requirement set forth in Exhibit B hereto.

12.2. Proceeds derived from the sale of the Bonds deposited into the Acquisition Account to finance the cost of the Project may be invested without regard to Yield restriction (subject to the Rebate Requirement) for a period not to exceed three years from the date hereof and, thereafter, shall be invested at a Yield not in excess of the Yield of the Bonds. Investment earnings on obligations acquired with such proceeds may be invested without regard to Yield restriction (subject to the Rebate Requirement) for a period not exceeding three years from the date hereof or one year from receipt thereof, whichever is longer and, thereafter shall be invested at a Yield not in excess of the Yield of the Bonds.

12.3. Amounts deposited in the Bond Fund may be invested without regard to Yield restrictions for a period not to exceed thirteen months from the date of deposit of such amounts to such fund.

12.4. Investment earnings on amounts deposited into the Bond Fund may be invested without regard to Yield restriction for a period ending 13 months from the date of initial receipt and thereafter at a Yield not in excess of the Yield on the Bonds.

13. Bond Yield. The Yield of the Bonds, as calculated by the Municipal Advisor, is 1.5000%.

14. No Reimbursement of Prior Expenditures. No portion of the proceeds of the Bonds to be applied to the cost of the Project will be used to reimburse the District for expenditures incurred thereby with respect to the Project in anticipation of the issuance of the Bonds.

15. Rebate and Accounting. The District will comply with Exhibit B - Rebate and Exhibit C - Allocation and Accounting Rules throughout the term of the Bonds. There are several elections which must be made as of the date of issuance with respect to the Rebate Requirement.

(i) With respect to any reasonably required reserve fund, an election can be made not to include the earnings thereon in Available Construction Proceeds for purposes of calculating the two-year expenditure requirement. If this election is made, the earnings on the reserve fund are subject to the Rebate Requirement from the date of issuance. The District hereby does not make this election.

(ii) For purposes of demonstrating that the Bonds constitute a construction issue within the meaning of Section 148(f)(4)(C)(iv) of the Code, an election can be made, with respect to the provisions that are based on the District's reasonable expectations, to apply all of those provisions based on actual facts. The District hereby does make this election.

(iii) Where less than 75% of the Available Construction Proceeds of an issue are to be used for construction expenditures, such as where an issue is part construction and part non-construction, an election may be made to treat each portion as a separate issue. If this election is made, only one "issue" (the construction part) can qualify for the two-year rule. The District hereby does not make this election.

(iv) Where the expenditure requirements are not met, the District may elect to be subject to a penalty in lieu of being subject to the rebate rules. The penalty is the product of 1.5% and under-expended proceeds as of the end of the spending period. For each spending period, under-expended proceeds is the difference between the Available Construction Proceeds spent and the Available Construction Proceeds required to be spent according to the expenditure schedule. The penalty is to be recalculated and paid for each spending period until the Bonds and any bonds issued to refund the Bonds are repaid. The penalty must be remitted within 90 days of the end of the spending period to which it relates. The District hereby does not make this election.

16. Prohibited Uses of Proceeds; Federal Guarantees; Miscellaneous.

16.1. None of the proceeds of the Bonds will be used (directly or indirectly) to acquire any Nongovernmental Output Property or to make or finance loans to persons other than Governmental Units, other than (i) loans which enable the borrower to finance any governmental tax or assessment of general application for specific essential governmental functions or (ii) loans which consist of investments in Nonpurpose Investments.

16.2. Not more than an amount which is less than 5% of the proceeds of the Bonds will be used to finance Output Facilities other than facilities for furnishing water, any portion of the output of which is dedicated to or otherwise made available for use by persons other than Governmental Units on a basis other than that provided to the general public.

16.3. Not more than 10% of the proceeds of the Bonds will be used (directly or indirectly) in a trade or business (or to finance facilities which are used in a trade or business) carried on by any person other than a Governmental Unit. Not more than 5% of the proceeds of the Bonds will be used (directly or indirectly) in a trade or business (or to finance facilities which are used in a trade or business) carried on by any person other than a Governmental Unit which private business use is not related to any governmental use or is disproportionate to governmental use, all as described in Section 141(b)(3) of the Code ("Unrelated or Disproportional Use"). For the purpose of this Section, use as a member of the general public shall not be taken into account.

16.4. The immediately preceding subsection shall apply only if the payment of 10% or more (5% or more in the case of Unrelated or Disproportional Use) of the principal of or interest on the Bonds is (under the terms of the Bonds or any underlying arrangement) directly or indirectly secured by any interest in property used or to be used for a private business use or in payments in respect of such property or derived from payments whether or not to the District in respect of property or borrowed money used or to be used for a private business use.

16.5. The payment of the principal of and interest on the Bonds is not and will not be guaranteed directly or indirectly by the federal government within the meaning of Section 149(b) of the Code.

16.6. Not more than 50% of the proceeds of the Bonds will be invested in Nonpurpose Investments having a substantially guaranteed Yield for 4 or more years.

16.7. The District reasonably expects that at least 85% of the spendable proceeds of the Bonds will be used to carry out the governmental purposes of such issue within the 3-year period beginning on the date hereof; and not more than 50% of the proceeds of the Bonds will be invested in Nonpurpose Investments having a substantially guaranteed Yield for 4 or more years.

16.8. None of the amount received from the sale of the Bonds will be used to refund or refinance any Tax-Exempt Obligations including, for the purposes of this paragraph only, Tax-Exempt Obligations which are specified private activity bonds as defined in Section 57(a)(5)(C) of the Code.

16.9. The District does not expect to sell or otherwise dispose of the projects financed by the Bonds before final retirement of the Bonds.

16.10. In the Resolution, the District designated the Bonds as qualified tax-exempt obligations for purposes of 265(b)(3)(B) of the Code. The District does not expect to issue more than $10,000,000 of tax-exempt obligations during calendar year 2020.

16.11. This Tax Certificate is, in part, to serve as a guideline in implementing the requirements of Sections 141 to 150 of the Code. If regulations, rulings, announcements and notices validly promulgated under the Code contain requirements which differ from those outlined here which must be satisfied for the Bonds to be Tax-Exempt Obligations or in order to avoid the imposition of penalties under Section 148 of the Code, pursuant to the covenants contained in the Resolution, the District is obligated to take such steps as are necessary to comply with such requirements. If under those pronouncements, compliance with any of the requirements of this Tax Certificate is not necessary to maintain the exclusion of interest on the Bonds from gross income and alternative minimum taxable income (except to the extent of certain adjustments applicable to corporations) or to avoid the imposition of penalties on the District under Section 148 of the Code, the District shall not be obligated to comply with that requirement. The District has been advised to seek the advice of competent counsel with a nationally recognized expertise in matters affecting exclusion of interest on municipal bonds from gross income for federal income tax purposes in fulfilling its obligations under the Code to take all steps as are necessary to maintain the status of the Bonds as Tax-Exempt Obligations.

Dated March 10, 2020

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By:_____
District Fire Chief

[Signature page to Federal Tax Exemption Certificate]

EXHIBIT A

DEFINITIONS

A.1. "Available Construction Proceeds" means, with respect to the Bonds, the amount equal to the sum of the issue price of the Bonds, earnings on such issue price, earnings on any amounts in a reasonably required reserve or replacement fund not funded by the Bonds and earnings on all of the foregoing earnings, less the amount of such issue price deposited in a reasonably required reserve or replacement fund and less the issuance costs financed by the Bonds. For purposes of this definition, earnings include earnings on any tax-exempt bond. Earnings on any reasonably required reserve or replacement fund are Available Construction Proceeds only to the extent that those earnings accrue before the earlier of (i) the date construction is substantially completed or (ii) the date that is two years after the issue date. For this purpose, the date construction is substantially completed is either the date that the construction financed with the proceeds of the Bonds is substantially complete or the date on which construction is abandoned. In no event, however, will construction be considered substantially completed earlier than the date that the District has spent Available Construction Proceeds on the construction in an amount equal to at least 90% of the total cost of construction that the District reasonably expects as of such date will be financed with proceeds of the Bonds. If only a portion of the construction is abandoned, the date of substantial completion is the date that the non-abandonment portion of the construction is substantially completed.

A.2. "Bond Year" means the one-year period (or, in the case of the first Bond Year, the shorter period from the date of issue of the Bonds) ending on the day in the calendar year that is selected by the District. If no day is selected by the District before the earlier of the final maturity of the Bonds or the date that is five years after the date of issue, each Bond Year ends at the close of business on the day preceding the anniversary date of the issue date and on the final maturity date.

A.3. "Code" means the Internal Revenue Code of 1986, as amended to the date of the Tax Certificate to which this exhibit is attached.

A.4. "Commingled Fund" means any fund or account containing both Gross Proceeds of an issue and amounts in excess of $25,000 that are not Gross Proceeds of that issue if the amounts in the fund or account are invested and accounted for collectively, without regard to the source of funds deposited in the fund or account.

A.5. "Computation Date" means each date on which the Rebate Amount for an issue is computed.

A.6. "Computation Date Credit" means with respect to an issue a credit of $1,760 (as may be adjusted from time to time by the Treasury Department) against the rebatable arbitrage on (i) the last day of each Bond Year during which there are amounts allocated to Gross Proceeds of an issue subject to the Rebate Requirement; and (ii) the final maturity date for an issue.

A.7. "Computation Date Period" means the period between Computation Dates. The first Computation Period begins on the date hereof and ends on the first Computation Date. Each succeeding Computation Period begins on the date immediately following the Computation Date and ends on the next Computation Date.

A.8. "Construction Expenditures" means capital expenditures (i.e., costs of a type that are properly chargeable to a capital account, or that would be so chargeable with a proper election under general federal income tax principles or with the application of the definition of Placed in Service) that, on or before the date the property financed by the expenditures is placed in service, are allocable to the cost of (i) Constructed Personal Property or (ii) Real Property (other than expenditures for the acquisition of any interest in land and the acquisition of any interest in existing Real Property other than land, except that expenditures are not for the acquisition of an interest in existing Real Property other than land if the purchase contract requires the seller to build or install the property (such as under a "turnkey contract") and the property has not been built or installed at the time the parties enter into the contract, provided that, if the property has been partially built or installed at the time the parties enter into the contract, expenditures that are allocable to the portion of the property built or installed before that time are expenditures for the acquisition of existing Real Property).

A.9. "Constructed Personal Property" means Tangible Personal Property (or, if acquired pursuant to a single acquisition contract, properties) or Specially Developed Computer Software if a substantial portion of the property or properties is completed more than 6 months after the earlier of the date construction or rehabilitation commenced and the date the District entered into an acquisition contract; based on the reasonable expectations of the District, if any, or representations of the person constructing the property, with the exercise of due diligence, completion of construction or rehabilitation (and delivery to the District) could not have occurred within that 6-month period; and if the District itself builds or rehabilitates the property, not more than 75% of the capitalizable cost if attributable to property acquired by the District (such as components, raw materials, and other supplies).

A.10. "Governmental Unit" means a state or political subdivision thereof. Such term does not include the United States or any agency or instrumentality thereof.

A.11. "Gross Proceeds" means the Proceeds of the Bonds and any Replacement Proceeds for the Bonds.

A.12. "Investment Proceeds" means any amounts actually or constructively received from investing Proceeds of the Bonds.

A.13. "Investment Property" means any security or obligation within the meaning of Section 148(b)(2) of the Code, any annuity contract, any interest in any residential rental property for family units which is not located within the jurisdiction of the District, any "specified private activity bond" within the meaning of Section 57(a)(5)(c) of the Code, and any other "Investment-Type Property."

A.14. "Investment-Type Property" means any property that is held principally as a passive vehicle for the production of income. A prepayment for property or services is Investment-Type Property if a principal purpose for prepaying is to receive an investment return from the time the prepayment is made until the time payment would otherwise be made. A prepayment is not Investment-Type Property if prepayments on substantially the same terms are made by a substantial percentage of persons who are similarly situated to the District but who are not beneficiaries of tax-exempt financing.

A.15. "Multipurpose Issue" means an issue that is used for two or more separate governmental purposes.

A.16. "Net Sale Proceeds" means Sale Proceeds, less the portion of those Sale Proceeds invested in a reasonably required reserve or replacement fund.

A.17. "Nongovernmental Output Property" means any property (or interest therein) which prior to the date such property was acquired by the District was used (or held for use) by a person other than a governmental unit, in connection with an Output Facility (other than a facility for the furnishing of water), as provided in Section 141(d) of the Code.

A.18. "Nonpurpose Investment" means any Investment Property that is not a Purpose Investment.

A.19. "Output Facility" means electric and gas generation, transmission, distribution, and related facilities, and water collection, storage and distribution facilities according to Section 141(b)(4) of the Code.

A.20. "Payment" means amounts actually or constructively paid to acquire a Nonpurpose Investment (or treated as paid to a Commingled Fund):

a. in the case of a Nonpurpose Investment that is first allocated to an issue on a date after it is actually acquired (e.g., an investment that becomes allocable to Transferred Proceeds or to Replacement Proceeds) or that becomes subject to the Rebate Requirement on a date after it is actually acquired (e.g., an investment allocated to a reasonably required reserve or replacement fund for a construction issue at the end of the two-year spending period), the Value of that investment on that date;

b. in the case of a Nonpurpose Investment that was allocated to an issue at the end of the preceding Computation Period, the Value of that Nonpurpose Investment at the beginning of the Computation Period; and

c. the Computation Date Credit.

A.21. "Pre-issuance Accrued Interest" means amounts representing interest that has accrued on an obligation for a period of not greater than one year before its issue date but only if those amounts are paid within one year after the date hereof.

A.22. "Present Value" in general means with respect to an investment on any date an amount equal to the present value of all unconditionally payable Receipts to be received from and Payments to be paid for the investment after that date, using the Yield on the investment as the discount rate. Present value of an investment is computed under the economic accrual method, using the same compounding interval and financial conventions used to compute the Yield of the Bonds.

A.23. "Proceeds" of the Bonds means any Sale Proceeds, Investment Proceeds and Transferred Proceeds of an issue.

A.24. "Purpose Investment" means an investment that is acquired to carry out the governmental purpose of an issue.

A.25. "Qualified Administrative Costs" means reasonable, direct administrative costs, other than carrying costs, such as separately stated brokerage and selling commissions that are comparable to those charged nongovernmental entities in transactions not involving tax-exempt bond proceeds, but not legal and accounting fees, recordkeeping, custody or similar costs. For a guaranteed investment contract, a broker's commission paid on behalf of either a District or the provider is not a Qualified Administrative Cost to the extent that the commission exceeds the lesser of (i) $41,000 (as may be adjusted from time to time by the Treasury Department) and (ii) 0.2% of the amount of Gross Proceeds the District reasonably expects, as of the date the contract is acquired, to be deposited in the guaranteed investment contract over the term of the contract, or if more $4,000.

A.26. "Real Property" means land and improvements thereto, such as buildings or other inherently permanent structures, including interests in real property. For example, Real Property includes wiring in a building, plumbing systems, central heating or air-conditioning systems, pipes or ducts, elevators, escalators installed in a building, paved parking areas, roads, wharves and docks, bridges, and sewage lines.

A.27. "Reasonable Retainage" means an amount, not to exceed 5% of Available Construction Proceeds as of the end of the fourth spending period that is retained for reasonable business purposes relating to the property financed with the proceeds of the Bonds, such as to ensure or promote compliance with the terms of a construction contract. Retainage is reasonable if the retained amount is not yet payable, or, at the end of the 2-year period following the issue date, the District determines that an actual dispute exists regarding either completion of construction or payment.

A.28. "Rebate Amount" means with respect to the Bonds, the amount computed as described in Exhibit B to the Tax Certificate.

A.29. "Rebate Fund" means the separate fund established by the District as described in Section 8 of the Tax Certificate.

A.30. "Rebate Requirement" shall have the meaning ascribed thereto in Exhibit B to the Tax Certificate.

A.31. "Receipt" means:

a. amounts actually or constructively received from a Nonpurpose Investment (including amounts treated as received from a Commingled Fund);

b. in the case of a Nonpurpose Investment that ceases to be allocated to an issue before its disposition or redemption date (e.g., an investment that becomes allocable to Transferred Proceeds of another issue or that ceases to be allocable to the issue pursuant to the Universal Cap) or that ceases to be subject to the Rebate Requirement on a date earlier than its disposition or redemption date (e.g., an investment allocated to a fund initially subject to the Rebate Requirement but that subsequently qualifies as a bona fide debt service fund), the Value of that Nonpurpose Investment on that date; and

c. in the case of a Nonpurpose Investment that is held at the end of a Computation Period, the Value of that Nonpurpose Investment at the end of that Computation Period.

A.32. "Regulations" means the Treasury Regulations promulgated under Sections 103 and 141 through 150 of the Code, and to the extent applicable, any subsequent amendments to such regulations or any successor regulations.

A.33. "Replacement Proceeds" means amounts that have a sufficiently direct nexus to an issue to conclude that the amounts would have been used for that governmental purpose if the Proceeds of the issue were not used or to be used for that governmental purpose. For this purpose, "governmental purposes" include the expected use of amounts for the payment of debt service on a particular date. The mere availability or preliminary earmarking of amounts for a governmental purpose, however, does not in itself establish a sufficient nexus to cause those amounts to be Replacement Proceeds. Replacement Proceeds include, but are not limited to, amounts held in a sinking fund or a pledged fund. For these purposes, an amount is pledged to pay principal of or interest on an issue if there is reasonable assurance that the amount will be available for such purposes in the event that the District encounters financial difficulties.

A.34. "Reserve or Replacement Fund" includes any reasonably required reserve or replacement fund (as described in Section 148(d) of the Code), any fund reasonably expected to be used to pay the principal of or interest on the Bonds (including any sinking fund (as defined in Regulation Section 1.148-1(c)(2)) for the Bonds and any bona fide debt service fund (as defined in Regulation Section 1.148-1(b)), any fund pledged directly or indirectly to the payment of the Bonds in such a manner that the owners of the Bonds have a reasonable assurance that the fund will be available to directly or indirectly pay debt service on the Bonds if the District encounters financial difficulties, and any other amounts treated as being in a reserve or replacement fund by the Regulations.

A.35. "Sale Proceeds" means any amounts actually or constructively received by the District from the sale of the Bonds, including amounts used to pay underwriter's discount or compensation and interest other than Pre-issuance Accrued Interest.

A.36. "Specially Developed Computer Software" means any program or routine used to cause a computer to perform a desired task or set of tasks, together with the documentation required to describe and maintain such program, provided that the software is specially developed and is functionally related and subordinate to Real Property or other Constructed Personal Property.

A.37. "Tangible Personal Property" means any tangible property except Real Property and includes interests in tangible personal property (e.g., machinery that is not a structural component of a building and furnishings).

A.38. "Tax Certificate" means the Federal Tax Exemption Certificate to which this Exhibit is attached delivered by the District in connection with the issuance of the Bonds.

A.39. "Tax-Exempt Obligation" means any obligation the interest on which is excluded from gross income under Section 103(a) of the Code and which is not a specified private activity bond as defined in Section 57(a)(5)(C) of the Code. Such term includes an interest in a regulated investment company to the extent that at least 95 percent of the income to the holder of the interest is interest that is excludable from gross income under Section 103(a) of the Code.

A.40. "Transferred Proceeds" has the meaning assigned to such term in Regulation Section 1.148-1(b).

A.41. "Universal Cap" means the Value of all then outstanding bonds of the issue.

A.42. "Value (of a Bond)" means with respect to a bond issued with not more than two percent original issue discount or original issue premium, the outstanding principal amount, plus accrued unpaid interest; for any other bond, its Present Value.

A.43. "Value (of an Investment)" means any of the following:

a. with respect to an investment with not more than two percent original issue discount or original issue premium, the outstanding stated principal amount, plus accrued unpaid interest;

b. with respect to a fixed rate investment, its Present Value;

c. except as provided in (d), with respect to any investment, its fair market value; or

d. with respect to any yield-restricted investment, its Present Value.

A.44. "Yield of the Bonds" means the discount rate that, when used in computing the Present Value as of the issue date of the Bonds of all unconditionally payable

payments of principal, interest, and fees for qualified guarantees reasonably expected to be paid on the issue produces an amount equal to the Present Value, using the same discount rate, of the aggregate issue price on the Bonds of the issue as of the issue date. Mandatory and expected contingent redemptions are taken into account, based on reasonable expectations as of the issue date. If Bonds subject to mandatory redemption have a stated redemption price at maturity in excess of one-fourth of one percent multiplied by the product of the stated redemption price at maturity and the number of years to their weighted average maturity date (determined by taking into account the mandatory redemption schedule), then, in computing Yield of the Bonds, such bonds are treated as redeemed at their Present Value; otherwise such bonds are treated as redeemed at their outstanding stated principal amount plus accrued unpaid interest. Optional redemptions are not taken into account in determining the Yield of the Bonds unless they satisfy one of the three following conditions:

a. The Bonds are subject to optional redemption within 5 years of the issue date and the Yield on the issue computed by assuming all Bonds so subject to redemption are redeemed at maturity is more than one-eighth of one percent higher than the Yield on that issue computed by assuming all such Bonds are redeemed at the earliest date for their redemption;

b. The Bonds are issued at an issue price that exceeds the stated redemption price at maturity by more than one-fourth of one percent multiplied by the product of the stated redemption price at maturity and the number of complete years to the first optional redemption date (e.g., an original issue premium in excess of 2.5% in the case of a 10-year no call bond); o

c. The Bond subject to optional redemption bears interest at increasing interest rates (i.e., a stepped coupon bond).

A.45. "Yield of an Investment" means the discount rate that, when used in computing the Present Value of all unconditionally payable Receipts from the investment, produces an amount equal to the Present Value of all unconditionally payable Payments for the investment. Unless otherwise decided by the District, the Yield on any investments and the Yield of the Bonds shall be calculated using a 360-day year and a semi-annual compounding interval.

EXHIBIT B

REBATE

B.1. Generally. In order to implement the provisions of Section 148(f) of the Code, the District will establish a separate fund called the Rebate Fund into which will be deposited any amount required to be rebated to the federal government pursuant to Section 148(f) of the Code. Section 148(f) of the Code requires that certain earnings on Nonpurpose Investments allocable to the Gross Proceeds of the Bonds be paid to the federal government to prevent the Bonds from being arbitrage bonds. The arbitrage that must be rebated is based on the difference between the amount actually earned on Nonpurpose Investments and the amount that would have been earned if those investments had a Yield equal to the Yield of the Bonds. As of any date, the Rebate Amount for the Bonds is the excess of the future value, as of that date, of all Receipts on Nonpurpose Investments over the future value, as of that date, of all Payments on Nonpurpose Investments (taking into account that the Computation Date Credit is a Payment on Nonpurpose Investments). The future value of a Payment or Receipt at the end of any period is determined using the economic accrual method and equals the value of that Nonpurpose Payment or Receipt when it is paid or received (or treated as paid or received), plus interest assumed to be earned and compounded over the period at a rate equal to the Yield of the Bonds, using the same compounding interval and financial conventions used to compute the Yield of the Bonds. In order to meet the Rebate Requirements of the Code, unless Subsection B.10, B.11, or B.12 applies or unless during each Bond Year all Gross Proceeds are invested at a Yield that is less than the Yield of the Bonds or are invested in Tax-Exempt Obligations, the District will comply with and take the action required by this Exhibit B.

B.2. Computation Dates. The District may treat any date as a Computation Date. After the first required rebate payment is made, the District must consistently treat either the end of each Bond Year or the end of each fifth Bond Year as Computation Dates and may not change these Computation Dates after the first rebate payment is made.

B.3. Final Computation Date. The date that the Bonds are discharged is the Final Computation Date. For an issue retired within three years of the issue date, however, the Final Computation Date need not occur before the end of 8 months after the issue date or during the period in which the District reasonably expects that any of the spending exceptions to the Rebate Requirement will apply to the issue.

B.4. Amount of Required Rebate Installment Payments. For Computation Dates other than the Final Computation Date, the District must rebate an amount that when added to the future value, as of that Computation Date, of previous rebate payments made for the Bonds, equals at least 90% of the rebate amount as of that date. In all events, the first rebate payment must be made for a Computation Date that is not later than five years after the issue date and subsequent payments must be made for a Computation Date that is not later than five years after the previous Computation Date for which a payment was made. For the Final Computation Date, a final rebate payment must be paid in an amount that, when added to the future value of previous rebate payments made for the Bonds, equals 100% of the rebate amount as of that date.

B.5. Bona Fide Debt Service Fund Exception. As the Bonds are not private activity bonds and have an average maturity of greater than five years and a fixed rate of interest, amounts earned on moneys in the Medium-Term Debt Service Fund shall not be taken into account for purposes of complying with the Rebate Requirement.

B.6. Time and Manner of Rebate Payment. Each rebate payment must be paid no later than 60 days after the Computation Date to which the payment relates. Any rebate payment paid within this 60-day period may be treated as paid on the Computation Date to which it relates. Each payment made pursuant to the requirements of this Exhibit shall be filed with the Internal Revenue Service Center, Ogden, Utah 84201, and shall be accompanied by Form 8038-T.

B.7. Penalty in Lieu of Loss of Tax Exemption. The failure to pay the correct Rebate Amount when required will cause the Bonds to be arbitrage bonds, unless the Commissioner determines that the failure was not caused by willful neglect and the District promptly pays a penalty to the United States. If no Bond of the issue is a private activity bond (other than a qualified 501(c)(3) bond), the penalty equals 50% of the Rebate Amount not paid when required to be paid, plus interest on that amount. Otherwise, the penalty equals 100% of the Rebate Amount not paid when required to be paid, plus interest on that amount. Interest accrues at the underpayment rate under Section 6621 of the Code, beginning on the date the correct Rebate Amount is due and ending on the date 10 days before it is paid. The penalty is automatically waived if the Rebate Amount that the District failed to pay plus interest is paid within 180 days after discovery of the failure, unless, the Commissioner determines that the failure was due to willful neglect, or the issue is under examination by the Commissioner at any time during the period beginning on the date the failure first occurred and ending on the date 90 days after the receipt of the Rebate Amount. Generally, extensions of this 180-day period and waivers of the penalty in other cases will be granted by the Commissioner only in unusual circumstances.

B.8. Recovery of Overpayment of Rebate. The District may recover an overpayment for an issue of Tax-Exempt Obligations by establishing to the satisfaction of the Commissioner that the overpayment occurred. An overpayment is the excess of the amount paid to the United States for an issue under Section 148 of the Code over the sum of the Rebate Amount for the issue as of the most recent Computation Date and all amounts that are otherwise required to be paid under Section 148 of the Code as of the date the recovery is requested. Notwithstanding the preceding sentence, an overpayment may be recovered only to the extent that a recovery on the date that it is first requested would not result in an additional Rebate Amount if that date were treated as a Computation Date. Furthermore, except for overpayments in certain limited circumstances, an overpayment of less than $5,000 may not be recovered before the Final Computation Date.

B.9. Recordkeeping Requirement. The District must retain records of the determination of its Rebate Requirement until six years after the retirement of the last obligation of the issue.

B.10. Six Month Exception to Rebate. Notwithstanding anything in this Exhibit B to the contrary, if all of the Gross Proceeds of the Bonds (other than amounts on deposit in a bona fide debt service fund) have been expended for the purpose of the issue by no later than the day which is six months after the date of issue of the Bonds, then the Rebate Amount shall be zero until such time as amounts are received, which amounts are held in a sinking fund or any other fund pledged to or expected to be used to pay debt service or such time as any other amounts are pledged as security for the Bonds, and not expended on the payment of principal or interest on the Bonds within 13 months of the date of their receipt. The six-month exception provided by the previous sentence shall apply in the event that Gross Proceeds of the Bonds (other than amounts on deposit in a bona fide debt service fund) in an amount equal to the lesser of 5% of the proceeds of the Bonds or $100,000 have not been expended by the date which is six months after the date the Bonds are issued if all of such Gross Proceeds are expended within one year of the date the Bonds are issued. The six-month exception provided by this paragraph is inapplicable if any reserve fund, sinking fund or pledged fund other than a debt service fund is maintained for the Bonds, whether or not funded from proceeds of the Bonds, except that if a reasonably required reserve or replacement fund (as described in Section 148(d) of the Code) has been established for the Bonds and all of the Gross Proceeds of the Bonds other than amounts in that reasonably required reserve and replacement fund and amounts deposited in a bona fide debt service fund for the Bonds qualify for the six-month exception described in this Section B.10, then the Rebate Amount need only be calculated with respect to all amounts not required to be spent within six months, after such six-month period.

B.11. Two-Year Construction Exception. Notwithstanding anything in this Exhibit B to the contrary, if 75% of the Available Construction Proceeds of an issue of governmental bonds, 501(c)(3) bonds or private activity bonds used to finance property to be owned by a governmental unit or a 501(c)(3) organization are to be used for Construction Expenditures, and all of the Available Construction Proceeds of such issue are reasonably expected, as of the issue date, to be spent (or, at the election of the District on or before the issue date, are actually spent) for the governmental purposes of the Bonds within 24 months from the date hereof according to the schedule set forth below, then the Available Construction Proceeds and the Gross Proceeds of the Bonds used to pay costs of issuance of the Bonds will not be subject to the Rebate Requirement. The applicable schedule of expenditures is as follows:

(i) 10% within 6 months of the date hereof (the "first spending period"),

(ii) 45% within 1 year of the date hereof (the "second spending period"),

(iii) 75% within 18 months of the date hereof (the "third spending period"), and

(iv) 100% within 2 years of the date hereof (the "fourth spending period").

If 95% of the Available Construction Proceeds are spent within 24 months and the extra 5% is needed as a Reasonable Retainage and such amount is spent within three years of the date hereof, the above schedule will be treated as met. For the first three spending periods described above, Available Construction Proceeds include the amount of future earnings that the District reasonably expected as of the issue date. For the fourth spending period described above, Available Construction Proceeds include the actual earnings received. Earnings that

accrue after the end of the 2-year spending period are not part of the Available Construction Proceeds for purposes of this 5% limitation, but are part of Available Construction Proceeds for all other purposes of this subsection. The governmental purposes of the Bonds include payments of interest on but not payments of principal of the Bonds and payments of principal of and interest on other obligations of the District, which interest either (i) accrues on such other obligations during a one-year period including the issue date, (ii) is a capital expenditure as defined in Regulation 1.150-1(b), or (iii) is a working capital expenditure as defined in Regulation Section 1.150-1(b).

If the requirements of this two-year exception are not met, the Rebate Requirement is to be calculated as otherwise described in this Exhibit B as of the date of issuance. In the event the Bonds satisfy all requirements necessary to qualify for the exemption from the Rebate Requirement described in this subsection, the District may nevertheless subsequently elect to disregard the available exemption from the Rebate Requirement with respect to the Bonds.

There are several elections which may be made as of the date of issuance with respect to these rules. Such elections are set forth in Section 16 of the Tax Certificate.

B.12. 18-Month Rebate Exception. Notwithstanding anything in this Exhibit B to the contrary, if (i) the Gross Proceeds of the Bonds are allocated to expenditures for a governmental purpose of the Bonds within 18 months of the date hereof in accordance with the schedule set forth below, (ii) the Rebate Requirement is met for all amounts not required to be spent in accordance with the 18-month expenditure schedule (as set forth in Regulation Section 1.148-7(c)(3)) (other than earnings on a bona fide debt service fund) and (iii) all of the Gross Proceeds of the Bonds (as defined in Regulation Section 1.148-7(d)(3)(i)) qualify for the initial temporary period under Regulation 1.148-2(e)(2), then the Gross Proceeds of the Bonds will not be subject to the Rebate Requirement. The applicable schedule of expenditures is as follows:

(i) 15% within 6 months of the date hereof (the "first spending period"),

(ii) 60% within 12 months of the date hereof (the "second spending period"), and

(iii) 100% within 18 months of the date hereof (the "third spending period").

The Bonds will not fail to satisfy the spending requirement for the third spending period as a result of a Reasonable Retainage if the Reasonable Retainage is allocated to expenditures within 30 months of the date hereof. For purposes of this rebate exception, Reasonable Retainage refers to the end of the 18-month period, rather than the 24-month period. For purposes of determining compliance with the first two spending periods set forth above, the amount of investment proceeds included in Gross Proceeds of the Bonds is determined based on the District's reasonable expectations on the date hereof.

The 18-month rebate exception may not be available for any portion of the Bonds that is treated as meeting the 2-year construction rebate exception described in subsection B.11 above.

EXHIBIT C

ALLOCATION AND ACCOUNTING RULES

C.1. General Rule. The District may use any reasonable, consistently applied accounting method to account for Gross Proceeds, investments and expenditures of the issue. An accounting method is "consistently applied" if it is applied uniformly within a Fiscal Period (as defined below) and between Fiscal Periods to account for Gross Proceeds of an issue and any amounts that are in a Commingled Fund.

C.2. Allocations of Gross Proceeds to an Issue. Amounts are allocable to only one issue at a time as Gross Proceeds. Amounts cease to be allocated to the issue as Proceeds only when those amounts (i) are allocated to an expenditure for a governmental purpose; (ii) are allocated to Transferred Proceeds of another issue of obligations; or (iii) cease to be allocated to that issue at retirement of the issue or under the Universal Cap.

C.3. Allocation of Gross Proceeds to Investments. Upon the purchase or sale of a Nonpurpose Investment, Gross Proceeds of the issue are not allocated to a payment for that Nonpurpose Investment in an amount greater than, or to a receipt from that Nonpurpose Investment in an amount less than, the fair market value of the Nonpurpose Investment as of the purchase or sale date. The fair market value of a Nonpurpose Investment is adjusted to take into account Qualified Administrative Costs allocable to the investment. Thus, Qualified Administrative Costs increase the payments for, or decrease the receipts from, a Nonpurpose Investment.

C.4. Allocation of Gross Proceeds to Expenditures. Reasonable accounting methods for allocating funds from different sources to expenditures for the same governmental purpose include a "specific tracing" method, a "gross-proceeds-spent-first" method, a "first-in-first-out" method or a ratable allocation method, so long as the method used is consistently applied. An allocation of Gross Proceeds of an issue to an expenditure must involve a current outlay of cash for a governmental purpose of the issue. A current outlay of cash means an outlay reasonably expected to occur not later than five banking days after the date as of which the allocation of Gross Proceeds to the expenditure is made.

C.5. Commingled Funds. All Payments and Receipts (including deemed Payments and Receipts) on investments held by a Commingled Fund must be allocated (but not necessarily distributed) among each different source of funds invested in the Commingled Fund in accordance with a consistently applied, reasonable ratable allocation method. Reasonable ratable allocation methods include, without limitation, methods that allocate Payments and Receipts in proportion to either (i) the average daily balances of the amounts in the Commingled Fund from each different source of funds during any consistent time period within its fiscal year, but at least quarterly (the "Fiscal Period"); or (ii) the average of the beginning and ending balances of the amounts in the Commingled Fund from each different source of funds for a Fiscal Period that does not exceed one month.

Funds invested in the Commingled Fund may be allocated directly to expenditures for governmental purposes pursuant to a reasonable consistently applied accounting method. If a ratable allocation method is used to allocate expenditures from the Commingled Fund, the same ratable allocation method must be used to allocate Payments and Receipts on investments in the Commingled Fund.

Generally a Commingled Fund must treat all its investments as if sold at fair market value either on the last day of the fiscal year or on the last day of each Fiscal Period. The net gains or losses from these deemed sales of investments must be allocated to each different source of funds invested in the Commingled Fund during the period since the last allocation. This mark-to-market requirement does not apply if (i) the remaining weighted average maturity of all investments held by a Commingled Fund during a particular fiscal year does not exceed 18 months, and the investments held by the Commingled Fund during that fiscal year consist exclusively of obligations; or (ii) the Commingled Fund operated exclusively as a reserve fund, sinking fund or replacement fund for two or more issues of the same District. Subject to the Universal Cap limitation, and the principle that amounts are allocable to only one issue at a time as Gross Proceeds, investments held by a Commingled Fund that serves as a common reserve fund, replacement fund or sinking fund must be allocated ratably among the issues served by the Commingled Fund in proportion to either (i) the relative values of the bonds of those issues; (ii) the relative amounts of the remaining maximum annual debt service requirements on the outstanding principal amounts of those issues; or (iii) the relative original stated principal amounts of the outstanding issues.

C.6. Universal Cap. Amounts that would otherwise be Gross Proceeds allocable to an issue are allocated (and remain allocated) to the issue only to the extent that the Value of the Nonpurpose Investments allocable to those Gross Proceeds does not exceed the Value of all outstanding bonds of the issue. Nonpurpose Investments allocated to Gross Proceeds in a bona fide debt service fund for an issue are not taken into account in determining the Value of the Nonpurpose Investments, and those Nonpurpose Investments remain allocated to the issue. To the extent that the Value of the Nonpurpose Investments allocable to the Gross Proceeds of the issue exceed the value of all outstanding bonds of that issue, a District should seek the advice of counsel experienced in the field of municipal bonds for the procedures necessary to comply with the Universal Cap.

C.7. Expenditure for Working Capital Purposes. Subject to certain exceptions, the Proceeds of an issue may only be allocated to "working capital expenditures" as of any date to the extent that those expenditures exceed "available amounts" as of that date (i.e., "proceeds-spent-last").

For purposes of this Section, "working capital expenditures" include all expenditures other than "capital expenditures." "Capital expenditures" are costs of a type properly chargeable (or chargeable upon proper election) to a capital account under general federal income tax principles. Such costs include, for example, costs incurred to acquire, construct, or improve land, buildings and equipment having a reasonably expected useful life in excess of one year. Thus, working capital expenditures include, among other things, expenditures for current operating expenses and debt service.

For purposes of this Exhibit B, "available amount" means any amount that is available to a District for working capital expenditure purposes of the type financed by the issue. Available amount excludes Proceeds of the issuance but includes cash, investments and other amounts held in accounts or otherwise by a District for working capital expenditures of the type being financed by the issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed. Notwithstanding the preceding sentence, a "reasonable working capital reserve" is treated as unavailable. A working capital reserve is reasonable if it does not exceed five percent of the actual working capital expenditures of a District in the fiscal year before the year in which the determination of available amounts is made. For purposes of the preceding sentence only, in determining the working capital expenditures of a District for a prior fiscal year, any expenditures (whether capital or working capital expenditures) that are paid out of current revenues may be treated as working capital expenditures.

The proceeds-spent-last requirement does not apply to expenditures to pay (i) any Qualified Administrative Costs; (ii) fees for qualified guarantees of the issue or payments for a qualified hedge for the issue; (iii) interest on the issue for a period commencing on the issue date and ending on the date that is the later of three years from the issue date or one year after the date on which the financed project is placed in service; (iv) to the United States for Yield reduction payments (including rebate payments) or penalties for the failure to meet the spend down requirements associated with certain spending exceptions to the Rebate Requirement; (v) costs, other than those described in (i) through (iv) above, that do not exceed five percent of the Sale Proceeds of an issue and that are directly related to capital expenditures financed by the issue (e.g., initial operating expenses for a new capital project); (vi) principal or interest on an issue paid from unexpected excess sale or investment proceeds; (vii) principal or interest on an issue paid from investment earnings on a Reserve or Replacement Fund that are deposited in a bona fide debt service fund; and (viii) principal, interest, or redemption premium on a prior issue and, for a crossover refunding issue, interest on that issue. Notwithstanding the preceding paragraph, the exceptions described above do not apply if the allocation merely substitutes Gross Proceeds for other amounts that would have been used to make those expenditures in a manner that gives rise to Replacement Proceeds.

C.8. Prohibited Investments and Dispositions. Upon the purchase or sale of a Nonpurpose Investment, Gross Proceeds of an issue are not allocated to a Payment for that Nonpurpose Investment in an amount greater than, or to a Receipt from that Nonpurpose Investment in an amount less than, the fair market value of the Nonpurpose Investment as of the purchase or sale date. The fair market value of a Nonpurpose Investment is adjusted to take into account Qualified Administrative Costs allocable to the investment. Thus, Qualified Administrative Costs increase the Payments for, or decrease the Receipt from, a Nonpurpose Investment.

C.9. Valuation of Investments – Fair Market Value. The fair market value of an investment is the price at which a willing buyer would purchase the investment from a willing seller in a bona fide arm's-length transaction. Fair market value generally is determined on the date on which a contract to purchase or sell the Nonpurpose Investment becomes binding (i.e.,

the trade date rather than the settlement date). An investment that is not of a type traded on an established securities market, within the meaning of Section 1273 of the Code, is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value. The fair market value of a United States Treasury obligation that is purchased directly from the United States Treasury is its purchase price.

C.10. Certificates of Deposit. A certificate of deposit that has a fixed interest rate, a fixed payment schedule, and a substantial penalty for early withdrawal shall be treated as purchased at its fair market value if the Yield on the certificate of deposit is not less than (i) the Yield on reasonably comparable direct obligations of the United States; and (ii) the highest Yield that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public.

C.11. Guaranteed Investment Contracts. The purchase price of a guaranteed investment contract is treated as its fair market value on the purchase date if (i) the District makes a bona fide solicitation for a specified guaranteed investment contract and receives at least three bona fide bids from providers that have no material financial interest in the issue (e.g., underwriters or brokers); (ii) the District purchases the highest-yielding guaranteed investment contract for which a qualifying bid is made (determined net of broker's fees); (iii) the Yield on the guaranteed investment contract (determined net of broker's fees) is not less than the Yield then available from the provider on reasonably comparable guaranteed investment contracts, if any, offered to other persons from a source of funds other than Gross Proceeds of Tax-Exempt Obligations; (iv) the determination of the terms of the guaranteed investment contract takes into account as a significant factor the District's reasonably expected drawdown schedule for the amounts to be invested, exclusive of amounts deposited in debt service funds and reasonably Required Reserve or Replacement Funds; (v) the terms of the guaranteed investment contract, including collateral security requirements, are reasonable; and (vi) the obligor on the guaranteed investment contract certifies the administrative costs that it is paying (or expects to pay) to third parties in connection with the guaranteed investment contract.

C.12. Recordkeeping Requirement. To evidence the fair market value of a guaranteed investment contract, the District must retain the following records with the bond documents until three years after the last outstanding Bond is redeemed:

(i) a copy of the investment contract;

(ii) the receipt or other record of the amount actually paid by the District for the guaranteed investment contract, including a record of any administrative costs paid by the District;

(iii) for each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results; and

(iv) the bid solicitation form and, if the terms of the purchase agreement or guaranteed investment contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

EXHIBIT D

(ATTACH PROCEDURES FOR ONGOING COMPLIANCE WITH SECTIONS 141 AND 148 OF THE INTERNAL REVENUE CODE)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

Procedures for ongoing compliance with Sections 141 and 148 of the Internal Revenue Code

These procedures and the tax certificate and Form 8038-G filed for each issue of tax-exempt bonds will be reviewed by the District Fire Chief or another officer or employee of the Truckee Meadows Fire Protection District, Nevada (the "Issuer"), designated by the Authority Controller in writing (the "Compliance Officer") (i) on or prior to each five-year anniversary date of the issue date of the bonds; (ii) on or within 30 days of the date the bonds are retired, defeased or refunded; (iii) on or prior to the date of any rebate payment made if that date is not within 60 days of one of the dates mentioned in (i) or the date the bonds are retired, defeased or refunded; (iv) at the time of any change in use of any asset that was funded with a material amount of bond proceeds; and (v) at the time of the occurrence or non-occurrence of any other event that could affect the tax status of the bonds, notes or debentures as indicated in the tax certificate (e.g., the occurrence of an event which the tax certificate represents will not occur or is not expected to occur, or the non-occurrence of an event the tax certificate represents will or is expected to occur). In addition, the Compliance Officer will conduct annual compliance checks of the current status of the proceeds of each issue of tax-exempt bonds and the current use of the facilities financed by tax-exempt bonds, notes or debentures. These reviews will be made for the purposes of identifying any possible violation of federal tax requirements and to ensure the timely correction of those violations with remedial action described in the regulations of the United States Department of the Treasury or through the Tax-Exempt Bonds Voluntary Closing Agreement Program. If a possible violation is identified, the Compliance Officer will consult with bond counsel as to the appropriate steps to take.

In addition, to the extent the Issuer has any outstanding bonds, notes or debentures that are not rebate exempt, it is the Issuer's policy to retain rebate consultants to assist in monitoring the compliance of its bond issues with the rebate and yield restriction requirements of Section 148 of the Internal Revenue Code in appropriate circumstances (e.g., where investments are made during a temporary period at a yield in excess of the bond yield, and if any the investments above the bond yield extend beyond the temporary period). If any event of non-compliance is discovered by the Compliance Officer, by the rebate consultants, or otherwise, the Compliance Officer will consult with bond counsel as to the appropriate action to take to remedy the non-compliance, including payment of late payment interest and penalties on rebate and yield reduction payments and through use of the Tax-Exempt Bond Voluntary Closing Agreement Program.

As part of the training of any successor, the District Fire Chief and Compliance Officer will review the requirements of these procedures, the tax certificate and Form 8038-G for each issue of tax-exempt bonds with the successor as part of the successor's transition into office. Any successor District Fire Chief will be encouraged to adopt these procedures as such officer's own.

The Issuer will retain all records relating to tax-exempt bonds and compliance with the requirements of the Internal Revenue Code until at least three years after the last bond of an issue (or any later issue that refinances the issue) is paid and discharged.

Dated March 9, 2020

By:_____

District Fire Chief
Truckee Meadows Fire Protection District,
Nevada

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SHERMAN&HOWARD

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 702.990.3564

www.shermanhoward.com

Kendra Follett
Sherman & Howard L.L.C.
Direct Dial Number: 775.784.0227
E-mail: kfollett@shermanhoward.com

March 10, 2020

VIA FEDERAL EXPRESS (777941180038)
Internal Revenue Service Center
Ogden Internal Revenue Submission Processing Center
1973 North Rulon White Blvd.
Ogden, UT 84201

$4,415,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Medium-Term Bond
Series 2020

To Whom It May Concern:

Enclosed is IRS Form 8038-G to be filed for the above-captioned issue. Also enclosed is an additional 8038-G. Please stamp this copy and return it to us in the postage paid return envelope.

Please call if you have any questions.

Sincerely,

Kendra Follett

KSF/tra
Encl.

51269401

Form **8038-G**

(Rev. September 2018)

Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Governmental Bonds

▶ **Under Internal Revenue Code section 149(e)**
▶ **See separate instructions.**
Caution: *If the issue price is under $100,000, use Form 8038-GC.*
▶ **Go to *www.irs.gov/F8038G* for instructions and the latest information.**

OMB No. 1545-0720

Part I Reporting Authority

If **Amended Return**, check here ▶ ☐

1 Issuer's name Truckee Meadows Fire Protection District, Nevada	2 Issuer's employer identification number (EIN) 38-3856902
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3663 Barron Way	5 Report number *(For IRS Use Only)* 3
6 City, town, or post office, state, and ZIP code Reno, Nevada 89511	7 Date of issue 03/10/2020
8 Name of issue General Obligation (Limited Tax) Medium-Term Bond, Series 2020	9 CUSIP number None
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Charles A. Moore, District Fire Chief	10b Telephone number of officer or other employee shown on 10a (775) 326-6000

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11	Education	11		
12	Health and hospital	12		
13	Transportation	13		
14	Public safety	14	$4,415,000	00
15	Environment (including sewage bonds)	15		
16	Housing	16		
17	Utilities	17		
18	Other. Describe ▶	18		
19a	If bonds are TANs or RANs, check only box 19a ▶ ☐			
b	If bonds are BANs, check only box 19b ▶ ☐			
20	If bonds are in the form of a lease or installment sale, check box ▶ ☐			

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	03/01/2030	$ 4,415,000.00	$ 4,415,000.00	5.614 years	1.5000 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22	Proceeds used for accrued interest			22	0	00
23	Issue price of entire issue (enter amount from line 21, column (b))			23	$4,415,000	00
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	$76,000 00			
25	Proceeds used for credit enhancement	25	0 00			
26	Proceeds allocated to reasonably required reserve or replacement fund	26	0 00			
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V	27	0 00			
28	Proceeds used to refund prior taxable bonds. Complete Part V	28	0 00			
29	Total (add lines 24 through 28)			29	$76,000	00
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)			30	$4,339,000	00

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ▶	years
32	Enter the remaining weighted average maturity of the taxable bonds to be refunded ▶	years
33	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ▶	
34	Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)	

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35		
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a		
b	Enter the final maturity date of the GIC ▶ (MM/DD/YYYY)			
c	Enter the name of the GIC provider ▶			
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37		

38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ ☐ and enter the following information:

b Enter the date of the master pool bond ▶ (MM/DD/YYYY)

c Enter the EIN of the issuer of the master pool bond ▶

d Enter the name of the issuer of the master pool bond ▶

39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶ ☑

40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶ ☐

41a If the issuer has identified a hedge, check here ▶ ☐ and enter the following information:

b Name of hedge provider ▶

c Type of hedge ▶

d Term of hedge ▶

42 If the issuer has superintegrated the hedge, check box ▶ ☐

43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶ ☑

44 If the issuer has established written procedures to monitor the requirements of section 148, check box ▶ ☑

45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ ☐ and enter the amount of reimbursement ▶

b Enter the date the official intent was adopted ▶ (MM/DD/YYYY)

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Signature of issuer's authorized representative — Date: 3·10·20

Charles A. Moore, District Fire Chief
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Kendra S. Follett	Kendra S. Follett	3·10·20		P01077060

Firm's name ▶ Sherman & Howard L.L.C.		Firm's EIN ▶	84-0420314
Firm's address ▶ 50 W. Liberty Street, Suite 1000, Reno, NV 89501		Phone no.	(775) 323-1980



After printing this label:
1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com.FedEx will not be responsible for any claim in excess of $100 per package, whether the result of loss, damage, delay, non-delivery,misdelivery,or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim.Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental,consequential, or special is limited to the greater of $100 or the authorized declared value. Recovery cannot exceed actual documented loss.Maximum for items of extraordinary value is $1,000, e.g. jewelry, precious metals, negotiable instruments and other items listed in our ServiceGuide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

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PURCHASER'S CERTIFICATE AND RECEIPT

IT IS HEREBY CERTIFIED by the undersigned on behalf of JPMorgan Chase Bank, NA, as the purchaser (the "Purchaser") of the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2020" (the "Bond") issued as a single bond in the principal amount of $4,415,000:

1. We acknowledge receipt of the Bond in the principal amount of $4,415,000, bearing interest and maturing as provided in resolution adopted and approved by the Board of Directors of the Truckee Meadows Fire Protection District, Nevada, on February 25, 2020 and the Certificate of the Fire Chief dated February 25, 2020, such Bond being registered in the name of the Purchaser.

2. On the date of this Certificate, the Purchaser is purchasing the Bond for the amount of $4,415,000. The Purchaser is purchasing the Bond for itself not for the purpose of offering the Bond for sale to the public. The Purchaser has no present intention to sell, reoffer, or otherwise dispose of the Bond (or any portion of the Bond or any interest in the Bond). The Purchaser has not contracted with any person pursuant to a written agreement to have such person participate in any sale of the Bond and the Purchaser has not agreed with the District pursuant to a written agreement to sell the Bond to persons other than the Purchaser or a related party to the Purchaser.

3. The District and its counsel may rely on these certifications in paragraph 2 in concluding that the Bond meets certain requirements of the Internal Revenue Code of 1986 as amended (the "Code"), relating to tax-exempt bonds; however, nothing herein represents our interpretation of any law and we are not providing any interpretations of law or regulations in executing and delivering this Certificate.

4. The Purchaser represents that (i) it is a sophisticated investor with extensive experience in purchasing and evaluating obligations similar to the Bond, (ii) it is purchasing the Bond for its own account with the present intent of holding it for investment and not with a present view toward resale or other distribution of the Bond or any part thereof, and (iii) it has a net worth of at least $500,000 or more.

DATED as of March 10, 2020.

JPMORGAN CHASE BANK, NA

By: _____
Title: VICE PRESIDENT

[Signature page to Purchaser's Certificate and Receipt]

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MUNICIPAL ADVISOR'S CERTIFICATE

The undersigned representative of JNA Consulting Group, LLC, as the Municipal Advisor to the Truckee Meadows Fire Protection District, Nevada (the "District") with respect to the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Medium-Term Bond, Series 2020 (the "Bond") hereby certifies and represents that the information set forth in Part III, lines 21(b), 21(d), and 21(e) of the IRS Form 8038-G relating to the Bond, executed by the District Fire Chief on the date hereof is correct.

DATED as of March 10, 2020.

JNA CONSULTING GROUP, LLC

By: _____

Title: President

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TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
MEDIUM-TERM BOND
SERIES 2020

No. R-1

Interest Rate	Maturity Date	Dated as of	Principal Amount
1.500%	March 1, 2030	March 10, 2020	$4,415,000

PRINCIPAL AMOUNT: FOUR MILLION FOUR HUNDRED FIFTEEN THOUSAND DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), for value received, hereby acknowledges itself to be indebted and promises to pay to the registered owner specified on the registration panel appended hereto, or registered assigns, the principal amount specified above, in installments of principal in the amounts and on the dates as provided in the resolution authorizing the issuance of this Bond adopted by the Board of Trustees of the District on February 25, 2020 (the "Resolution"). Each principal installment shall bear interest from the dated date stated above until payment of such installment of principal shall have been discharged as provided in the Resolution, at the interest rate stated above, being payable semiannually on March 1 and September 1 of each year, commencing on September 1, 2020. Interest on this Bond shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

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

From and after the date on which the interest on this Bond is first includable in gross income of the registered owner thereof (the "Taxable Date"), under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of this Bond (the "Tax Code"), as a result of any action or omission of any action by the District or any misrepresentation or inaccuracy in any of the representations, warranties or covenants of

SPECIMEN

the District in connection with the issuance or sale of this Bond, which has the effect of causing interest paid or payable on this Bond to become includable, in whole or in part, in the gross income of the registered owner thereof under the Tax Code, as determined by a Determination of Taxability, this Bond shall bear interest at the rate of 1.92% per annum ("Taxable Rate"). For the purposes of this paragraph, "Determination of Taxability" means and shall be deemed to have occurred on the first to occur of the following: (a) the receipt by the District or a registered owner of this Bond of an Internal Revenue Service Technical Advice Memorandum or Statutory Notice of Deficiency or other written correspondence which legally holds that interest on this Bond is includable in the gross income of the registered owner thereof under the Tax Code; (b) the issuance of any public or private ruling of the Internal Revenue Service to the District that interest on this Bond is includable in the gross income of the registered owner thereof under the Tax Code; or (c) receipt by the District or registered owner of this Bond of a written opinion of Bond Counsel to the District that the interest on this Bond is or has become includable in the gross income of the registered owner thereof under the Tax Code. Upon a Determination of Taxability, the District will pay the registered owner of this Bond (including any former registered owner) on demand of such registered owner (a) an amount equal to the difference between the interest on this Bond that would have been paid to such registered owner during the period for which the interest on this Bond is determined to be includable in the gross income of such registered owner (the "Taxable Period") if this Bond had borne interest at the Taxable Rate, and the amount of interest actually paid to the registered owner during such Taxable Period, and (b) an amount equal to any interest, penalties or charges owed by such registered owner as a result of interest on this Bond becoming includable in the gross income of such registered owner under the Tax Code.

The installments of principal on this Bond are not subject to prepayment prior to their respective payment dates.

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

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

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

This Bond is issued pursuant to Nevada Revised Statutes ("NRS") 350.087 to 350.095, inclusive (the "Act"), pursuant to NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 thereof as the "Local Government Securities

SPECIMEN

Law" (the "Bond Act"), pursuant to NRS 474.460 through 474.540 (the "Project Act"), pursuant to NRS Chapter 348, and pursuant to the Resolution; pursuant to NRS 350.628, this recital is conclusive evidence of the validity of this Bond and the regularity of its issuance; and pursuant to NRS 350.710 of the Bond Act, this Bond, its transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

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

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

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

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

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

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

SPECIMEN

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

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

By:_____
Chair, ex officio Chair of Washoe County Board of County Commissioners

Countersigned:

(SEAL)

_____
Treasurer, ex officio Treasurer of Washoe County

Attest:

_____
Secretary, ex officio Clerk of Washoe County

SPECIMEN

FORM OF PROVISION FOR REGISTRATION AS TO PRINCIPAL AND INTEREST

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

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

Date of Registration	**Name of Registered Owner**	**Signature of Registrar**
_____, 2020	JPMorgan Chase Bank, NA	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SPECIMEN

FORM OF ASSIGNMENT

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

Dated: _____

_____

Signature Guaranteed:

_____

Name of Transferee:

_____
_____

Address of Transferee:

_____
_____

Social Security or other tax identification number of Transferee:

_____

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

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

SPECIMEN

EXHIBIT A

PRINCIPAL INSTALLMENT SCHEDULE

Due Date	Principal Installment
March 1, 2021	$409,000
March 1, 2022	416,000
March 1, 2023	423,000
March 1, 2024	430,000
March 1, 2025	437,000
March 1, 2026	444,000
March 1, 2027	452,000
March 1, 2028	460,000
March 1, 2029	468,000
March 1, 2030	476,000

SPECIMEN

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SHERMAN&HOWARD

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 702.990.3564

www.shermanhoward.com

March 10, 2020

Truckee Meadows Fire Protection District
3663 Barron Way
Reno, NV 89511

$4,415,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Medium-Term Bond
Series 2020

Ladies and Gentlemen:

We have acted as bond counsel to the Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), in connection with its issuance of the above-captioned bond (the "Bond") issued as a single bond pursuant to an authorizing resolution adopted and approved by the Board of Fire Commissioners of the District on February 25, 2020 (the "Bond Resolution"). In such capacity, we have examined the District's certified proceedings and such other documents and such law of the State and of the United States of America as we have deemed necessary to render this opinion letter. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Bond Resolution.

Regarding questions of fact material to our opinions, we have relied upon the District's certified proceedings and other representations and certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based upon such examination, it is our opinion as bond counsel that:

1. The Bond constitutes a valid and binding limited tax general obligation of the District.

2. The principal of and interest on the Bond are payable from any moneys of the District legally available for the purpose of making such payment and the District has irrevocably pledged its full faith and credit for the purpose of making such payment on the Bond.

3. Any ad valorem taxes which are levied for the purpose of paying the principal of and interest on the Bond are subject to the limitations contained in the Constitution and laws of the State.

4. Interest on the Bond is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date hereof (the "Tax Code"), and interest on the Bond is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The opinions expressed in this paragraph assume continuous compliance with the covenants and the continued accuracy of the representations contained in the District's certified proceedings and in certain other documents and certain other certifications furnished to us.

5. Under laws of the State in effect on the date hereof, the Bond, its transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

The opinions expressed in this opinion letter are subject to the following:

The obligations of the District incurred pursuant to the Bond and the Bond Resolution may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally, and by equitable principles, whether considered at law or in equity.

The Bond has been designated by the District as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Tax Code.

In this opinion letter rendered in our capacity as bond counsel, we are opining only upon those matters set forth herein, and we are not passing upon the adequacy, accuracy or completeness of any statements made in connection with any offer or sale of the Bond or upon any federal or state tax consequences arising from the receipt or accrual of interest on or the ownership or disposition of the Bond, except those specifically addressed herein.

This opinion letter is rendered as of the date hereof and we assume no obligation to revise or supplement this opinion letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Respectfully submitted,

Sherman & Howard

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SHERMAN & HOWARD L.L.C.

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 775.323.2339

www.shermanhoward.com

March 10, 2020

JPMorgan Chase Bank, NA
150 University Drive, Floor 1
Tempe, AZ 85281-3640

$4,415,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Medium-Term Bond
Series 2020

Ladies and Gentlemen:

We have acted as bond counsel to the Truckee Meadows Fire Protection District, Nevada (the "District") in connection with its issuance of the above-captioned bond (the "Bond") and have today delivered to you a copy of our executed approving opinion dated the date hereof relating to the Bond. You are hereby authorized to rely on the legal conclusions expressed in the approving opinion in your capacity as purchaser of the Bond.

We assume no obligation to advise you of any changes in the above described approving opinion subsequent to the delivery hereof. This letter is furnished to you pursuant to your conditions for purchasing the Bond, is solely for your information and benefit in connection with the District's initial offer and sale of the Bond and may not be relied upon by you for any other purpose or relied upon by any other party without the prior written consent of this firm.

In connection with the issuance of the Bond, we have represented the District, which is our sole client in this transaction. Delivery of this letter to you does not establish an attorney-client relationship between you and this firm. In connection with the Bond, you have been represented by Kutak Rock LLP.

Very truly yours,

Sherman & Howard LLC

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JNA Consulting Group, LLC
Independent Public Finance Advisors

CLOSING MEMO

March 5, 2020

Cindy Vance
Chief Fiscal Officer
Truckee Meadows Fire Protection District
1001 E 9th Street
Building D-231
Reno, NV 89512

Re: $4,415,000 Truckee Meadows Fire Protection District, Nevada General Obligation (Limited Tax) Medium-Term Bond, Series 2020

Cindy:

The closing for the above-captioned Bond will be on Tuesday March 10, 2020 via e-mail after confirmation of receipt of closing wire has been made. No closing conference call will be held in connection with the Bond.

Prior to closing, the Bond will be registered in the name of JPMorgan Chase Bank, NA (the "Purchaser"). At or prior to the closing, representatives of the Purchaser will be required to sign the Purchaser's Receipt. This receipt will be included with the other closing certificates and the unqualified opinion of Sherman & Howard L.L.C. in the transcript documenting the transaction.

The following outlines the sources and uses of funds by the District.

SOURCES OF FUNDS

$4,415,000.00	Par Amount
$4,415,000.00	Total

USES OF FUNDS:

$4,339,000.00	Project Account
10,000.00	Lender's Counsel
66,000.00	Issuance Costs
$4,415,000.00	Total

Settlement is to be made by wire transfer. The amount of the closing wire is calculated as follows:

Par Amount of Bond	$4,415,000.00
Less: Lender's Counsel Fee	(10,000.00)
Net Proceeds to the District	$4,405,000.00

The Purchaser will wire $4,405,000.00 to the District as follows:

$4,405,000.00
Wells Fargo Bank, N.A.
MAC S4786-024
6325 South Rainbow Boulevard, Suite 210
Las Vegas, NV 89118
ABA #: 121-000-248
Bank Wire Account #: 4504180225
Reference: Truckee Meadows FPD Medium Term Bond
Bank Contact: Patrick Foley, patrick.foley@wellsfargo.com, 702-247-5613

Upon verification of receipt of the funds, bond counsel will release the Bond to the Purchaser.

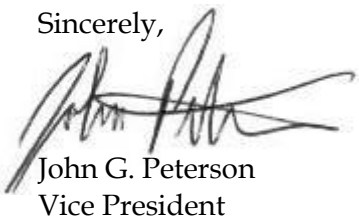
A debt service schedule for the Bond is attached.

The following table includes contacts and phone numbers if you should have any questions or require additional information.

Cindy Vance	Truckee Meadows Fire Protection District	775-326-6070
Susan Baker	Purchaser	480-902-7861
Tim Nash	Purchaser's Counsel	480-429-4882
Kendra Follett	Bond Counsel	775-784-0227
John Peterson	Financial Advisor	702-294-5100

Please contact me with any questions or comments.

Sincerely,



John G. Peterson
Vice President

cc:	Charles Moore	Michelle Maitner	Duncan Burke
	Alex Kukulus	Tim Nash	Marty Johnson
	Sandy Francis	Michelle Moussa	Maria Heaton
	Susan Baker	Patrick Foley	Johnna Sims
	Keri Thomas	Kendra Follett	Jami Goudy

Truckee Meadows Fire Protection District
General Obligation (Limited Tax)
Medium-Term Bond, Series 2020
Debt Service Schedule

Date	Principal	Rate	Interest	Semi-Annual Debt Service	Annual Debt Service
03/10/2020		1.500%			
09/01/2020			$31,456.88	$31,456.88	
03/01/2021	$409,000		33,112.50	442,112.50	$473,569.38
09/01/2021			30,045.00	30,045.00	
03/01/2022	416,000		30,045.00	446,045.00	476,090.00
09/01/2022			26,925.00	26,925.00	
03/01/2023	423,000		26,925.00	449,925.00	476,850.00
09/01/2023			23,752.50	23,752.50	
03/01/2024	430,000		23,752.50	453,752.50	477,505.00
09/01/2024			20,527.50	20,527.50	
03/01/2025	437,000		20,527.50	457,527.50	478,055.00
09/01/2025			17,250.00	17,250.00	
03/01/2026	444,000		17,250.00	461,250.00	478,500.00
09/01/2026			13,920.00	13,920.00	
03/01/2027	452,000		13,920.00	465,920.00	479,840.00
09/01/2027			10,530.00	10,530.00	
03/01/2028	460,000		10,530.00	470,530.00	481,060.00
09/01/2028			7,080.00	7,080.00	
03/01/2029	468,000		7,080.00	475,080.00	482,160.00
09/01/2029			3,570.00	3,570.00	
03/01/2030	476,000		3,570.00	479,570.00	483,140.00
	$4,415,000		$371,769.38	$4,786,769.38	$4,786,769.38

Truckee Meadows Fire Protection District
General Obligation (Limited Tax)
Medium-Term Bond, Series 2020A
Sources & Uses of Funds

Issue Summary	
Dated Date	03/10/2020
Par Amount	$4,415,000
Lender Fee %	0.227%
Total Costs as % of Par	1.721%
True Interest Cost	1.54276%
Arbitrage Yield Limit	1.50002%
Weighted Average Maturity	5.614 years

Sources of Funds:		**Uses of Funds:**	
Par Amount	$4,415,000.00	Vehicle Acquisition	$4,339,000.00
Original Issue Premium	0.00	Lender Fees	10,000.00
Total	$4,415,000.00	Issuance Costs	66,000.00
		Total	$4,415,000.00

Truckee Meadows Fire Protection District
General Obligation (Limited Tax)
Medium-Term Bond, Series 2020A
Debt Service Schedule

Date	Principal	Rate	Interest	Semi-Annual Debt Service	Annual Debt Service
03/10/2020		1.500%			
09/01/2020			$31,456.88	$31,456.88	
03/01/2021	$409,000		33,112.50	442,112.50	$473,569.38
09/01/2021			30,045.00	30,045.00	
03/01/2022	416,000		30,045.00	446,045.00	476,090.00
09/01/2022			26,925.00	26,925.00	
03/01/2023	423,000		26,925.00	449,925.00	476,850.00
09/01/2023			23,752.50	23,752.50	
03/01/2024	430,000		23,752.50	453,752.50	477,505.00
09/01/2024			20,527.50	20,527.50	
03/01/2025	437,000		20,527.50	457,527.50	478,055.00
09/01/2025			17,250.00	17,250.00	
03/01/2026	444,000		17,250.00	461,250.00	478,500.00
09/01/2026			13,920.00	13,920.00	
03/01/2027	452,000		13,920.00	465,920.00	479,840.00
09/01/2027			10,530.00	10,530.00	
03/01/2028	460,000		10,530.00	470,530.00	481,060.00
09/01/2028			7,080.00	7,080.00	
03/01/2029	468,000		7,080.00	475,080.00	482,160.00
09/01/2029			3,570.00	3,570.00	
03/01/2030	476,000		3,570.00	479,570.00	483,140.00
	$4,415,000		$371,769.38	$4,786,769.38	$4,786,769.38

Truckee Meadows Fire Protection District
General Obligation (Limited Tax)
Medium-Term Bond, Series 2020A
Yield Calculation

Date	Debt Service	TIC Present Value	Adjusted Debt Service	AYL Present Value
03/10/2020				
09/01/2020	$31,456.88	$31,228.08	$31,456.88	$31,234.37
03/01/2021	442,112.50	435,537.17	442,112.50	435,717.33
09/01/2021	30,045.00	29,371.59	30,045.00	29,389.97
03/01/2022	446,045.00	432,709.75	446,045.00	433,072.39
09/01/2022	26,925.00	25,920.09	26,925.00	25,947.32
03/01/2023	449,925.00	429,817.12	449,925.00	430,359.83
09/01/2023	23,752.50	22,517.27	23,752.50	22,550.48
03/01/2024	453,752.50	426,862.68	453,752.50	427,582.99
09/01/2024	20,527.50	19,163.20	20,527.50	19,199.61
03/01/2025	457,527.50	423,849.75	457,527.50	424,745.10
09/01/2025	17,250.00	15,857.93	17,250.00	15,894.80
03/01/2026	461,250.00	420,781.55	461,250.00	421,849.30
09/01/2026	13,920.00	12,601.50	13,920.00	12,636.16
03/01/2027	465,920.00	418,559.53	465,920.00	419,799.67
09/01/2027	10,530.00	9,387.22	10,530.00	9,417.03
03/01/2028	470,530.00	416,254.34	470,530.00	417,664.76
09/01/2028	7,080.00	6,215.38	7,080.00	6,237.76
03/01/2029	475,080.00	413,869.84	475,080.00	415,448.36
09/01/2029	3,570.00	3,086.23	3,570.00	3,098.66
03/01/2030	479,570.00	411,409.78	479,570.00	413,154.12
	$4,786,769.38	$4,405,000.00	$4,786,769.38	$4,415,000.00

Target Value		
Par Amount	$4,415,000.00	$4,415,000.00
Premium/OID	(10,000.00)	0.00
Costs	0.00	0.00
	$4,405,000.00	$4,415,000.00
	TIC	AYL
	1.54276%	1.50002%

EXHIBIT 10b

$2,100,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond
(Additionally Secured by Pledged Revenues)
Series 2020

INDEX TO TRANSCRIPT

1. DMC Notice Resolution
2. DMC Approval Resolution
3. Intent Resolution
4. Bond Resolution
5. Bond Sale Certificate of the District
6. General and No-Litigation Certificate
7. Federal Tax Exemption Certificate
8. IRS Form 8038-G
9. Purchaser's Certificate and Receipt
10. Purchaser's Letter
11. Municipal Advisor's Certificate
12. Specimen Bond
13. Approving Opinion of Bond Counsel
14. Reliance Letter
15. Closing Memorandum and Final Numbers

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Summary - a resolution directing notice to the Washoe County Debt Management Commission and requesting consideration of the proposal of Truckee Meadows Fire Protection District to issue general obligation (limited tax) capital improvement bonds additionally secured by pledged revenues.

RESOLUTION NO. TM01-2020

A RESOLUTION DIRECTING THE CLERK TO NOTIFY THE WASHOE COUNTY DEBT MANAGEMENT COMMISSION OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S PROPOSAL TO ISSUE ITS GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS (ADDITIONALLY SECURED BY PLEDGED REVENUES) IN THE MAXIMUM PRINCIPAL AMOUNT OF $2,100,000 FOR FIRE STATION PROJECTS; PROVIDING CERTAIN DETAILS IN CONNECTION THEREWITH; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Truckee Meadows Fire Protection District (the "District"), is a municipal corporation duly organized, created and existing under laws of the State of Nevada; and

WHEREAS, the members of the Board of Fire Commissioners of the District (the "Board") have been duly elected and qualified; and

WHEREAS, the District intends and proposes to issue general obligation capital improvement bonds additionally secured by pledged revenues (the "Bonds") to finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project"); and

WHEREAS, pursuant to NRS 350.020(3) (subject to the approval of the proposal to issue general obligations by the Washoe County Debt Management Commission), proposes to adopt and publish notices of public hearing and adoption of a resolution of intent to issue the Bonds additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes (collectively, the "Consolidated Taxes") distributed to the District (the "Pledged Revenues"); and

WHEREAS, based on a revenue study presented to the Board, the Board hereby makes a finding that the Pledged Revenues will at least equal the amount required in each year for the payment, when due, of interest on and principal of the Bonds; and

WHEREAS, the Board proposes (subject to the approval of the proposal to issue general obligations by the Washoe County Debt Management Commission) to issue the Bonds without an election unless a petition signed by the requisite number of registered voters of the District representing the requisite assessed value of the taxable property of the District is presented to the Board requiring the Board to submit to the qualified electors of the District for their approval or disapproval the following proposal:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds, in one series or more, in the aggregate principal amount of not exceeding $2,100,000 for the purpose of financing, wholly or in part, the finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

(the "Bond Proposal"); and

WHEREAS, subsection 1 of NRS 350.014 provides, in relevant part, as follows:

"1. Before any proposal to issue general obligation debt . . . may be submitted to the electors of a municipality, ...before any other formal action may be taken

preliminary to the issuance of any general obligation debt, the proposed incurrence . . . must receive the favorable vote of two-thirds of the members of the [debt management] commission of each county in which the municipality is situated. . . ."; and

WHEREAS, subsection 1 of NRS 350.0145 provides, in relevant part, as follows:

"1. The governing body of the municipality proposing to incur general obligation debt. . . shall notify the Clerk of each appropriate commission and shall submit a statement of its proposal in sufficient number of copies for each member of the commission...."

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE DISTRICT:

Section 1. Based on the revenue study presented to the Board, the Board hereby finds that no increase in the rate of an ad valorem tax is anticipated to be necessary for the payment of the Bonds described in the Proposal for the term thereof (the "Finding"), and requests the Washoe County Debt Management Commission (the "Commission") to approve the Proposal and the Finding.

Section 2. All action, proceedings, matters and things heretofore taken, had and done by the Board, and the officers thereof (not inconsistent with the provisions of this resolution) directed toward the Project and the financing thereof be, and the same hereby is, ratified, approved and confirmed.

Section 3. The District Administrative Assistant shall be, and hereby is, authorized and directed to notify immediately the Clerk of the Commission of the District's Proposal, and to submit to the Clerk a statement of the Proposal in sufficient number of copies for each member of the Commission. The Chief Fiscal Officer of the District or the Fire Chief is authorized to update or amend the District's plan for capital improvements if necessary, to reflect the Project and the Bonds and the Project to be financed thereby and to file the information as required by NRS 350.013 to the extent required to comply with NRS 350.013.

Section 4. In order to permit the District to reimburse itself for prior expenditures relating to the Project with the proceeds of Bonds in one or more series, the Board hereby determines and declares as follows:

a. The District reasonably expects to incur expenditures with respect to the financing of the Project prior to the issuance of Bonds in one or more series and to reimburse those expenditures from the issuance of Bonds in one or more series; and

b. The maximum aggregate principal amount of all series of Bonds expected to be used to reimburse such expenditures is $2,100,000.

This resolution is intended to be a declaration of "official intent" to reimburse expenditures within the meaning of Treasury Regulation Section 1.150-2.

Section 5. All resolutions, or parts thereof, in conflict with the provisions of this resolution, are hereby repealed to the extent only of such inconsistency. This repealer shall not be constructed to revive any resolution, or part thereof, heretofore repealed.

Section 6. If any section, paragraph, clause or other provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this resolution.

Section 7. This resolution shall become effective and be in force immediately upon its adoption.

Passed and adopted this January 21, 2020.

(SEAL)

President

Attest:

Clerk

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

I am the duly chosen, qualified and administrative Assistant of the Truckee Meadows Fire Protection District (the "District"), Nevada, do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution of the Board of Fire Commissioners (the "Board") adopted at a regular meeting of the Board held on January 21, 2020, and the original of such resolution has been approved and authenticated by the signature of the President of the Board and the clerk, and has been recorded in the minutes of the Board kept for that purpose in the clerk's office, which record has been duly signed by such officers and properly sealed.

2. The members of the Board voted on the resolution as follows:

Those Voting Aye: Bob Lucey, Marsha Berkbigler, Kitty Jung, Vaughn Hartung, Jeanne Herman

Those Voting Nay: Ø

Those Absent: Ø

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

4. Public notice of such meeting attached as Exhibit A was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020. A copy of the notice of meeting and excepts from the agenda for the meeting relating to the Resolution, as posted no later than 9:00 a.m. on the third working day prior to the meeting, on the District's website, on the official website of the State of Nevada pursuant to NRS 232.2175, and at the following locations:

(i) Washoe County Administration Complex
1001 East Ninth Street, Building A
Reno, Nevada

ii) Washoe County Courthouse
Second Judicial District Court
75 Court Street
Reno, Nevada

(iii) Washoe County Central Library
301 South Center Street
Reno, Nevada

(iv) Sparks Justice Court
1675 East Prater Way
Sparks, Nevada

5. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notices of meetings of the Board in compliance with NRS 241.020(3)(b) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

6. The revenue study attached as Exhibit B was presented to the Board together with a copy of the resolution.

IN WITNESS WHEREOF, I have hereunto set my hand on January 21, 2020.

Sandy Francis
Administrative Assistant

EXHIBIT A

(Attach Copy of Notice of Meeting)

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Marsha Berkbigler, Vice Chair
Kitty Jung
Vaughn Hartung
Jeanne Herman

FIRE CHIEF
Charles A. Moore

DEPUTY DISTRICT ATTORNEY
Nathan J. Edwards

Notice of Meeting and Agenda

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

8:30 a.m.
Tuesday, January 21, 2020
Washoe County Administrative Complex, Commission Chambers
1001 E. Ninth Street, Reno, Nevada

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Responses to Public Comments. The Board can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board members to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Board will consider, the Board members may choose not to respond to public comments, except to correct factual inaccuracies, ask for staff action or to ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "*Commissioners'/Chief s Announcements, Requests for Information, Topics for Future Agendas and Statements Relating to Items Not on the Agenda".

Pursuant to NRS 241.020, the Agenda for the Board of Fire Commissioners has been posted at the following locations: Washoe County Administration Building (1001 E. 9th Street, Bldg. A), Washoe County Courthouse-District Court Administrator/Clerk of Court (75 Court Street), Washoe County Downtown Library (301 South Center Street), Reno City Clerk's Office (1 E. 1st Street), Sparks Justice Court (1675 East Prater Way) and Truckee Meadows Fire Protection District's website at www.washoecounty.us/tmfpd.

Support documentation for the items on the agenda, provided to the Board of Fire Commissioners is available to members of the public at the District's Admin Office (1001 E. 9th Street, Bldg. D, 2nd Floor, Reno, Nevada) Sandy Francis, Administrative Assistant I, phone (775) 328-6124 and on the Truckee Meadows Fire Protection District's website at www.washoecounty.us/tmfpd; and https://notice.nv.gov

1. Salute to the Flag
2. Call to order/roll call
3. Public Comment - Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.
4. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).
5. Consent Items:

   A. Recommendation to acknowledge and approve the re-drafted minutes for the regular meeting of November 19, 2019. (All Commission Districts) FOR POSSIBLE ACTION

   Attachments: Item #5A 2019-11-19-Draft Meeting Minutes Staff Report
   Item #5A 2019-11-19-Draft Meeting Minutes

   B. Recommendation to approve the meeting minutes from the December 17, 2019 Board of Fire Commissioners Meeting. (All Commission Districts) FOR POSSIBLE ACTION

   Attachments: Item #5B 2019-12-17-Draft Meeting Minutes

   C. Recommendation to approve an equipment lease agreement for one Type I Structural fire engine from Truckee Meadows Fire Protection District to the City of Reno Fire Department, to assist in augmenting their current fleet for a base amount of $3,000 a month. (All Commission Districts) FOR POSSIBLE ACTION

   Attachments: Item #5C RFD Engine Lease Staff Report
   Item #5C RFD Engine Lease Agreement -Type I Engine

D. Recommendation to approve a lease agreement between Truckee Meadows Fire Protection District and the Verdi History Preservation Society, Inc., a Nevada non-profit corporation for the Districts continued use of the Verdi Fire Station Apparatus Facility, located at 165 Bridge Street for a term of sixty (60) months and a rent of $100 per month beginning in Fiscal Year 2021 plus applicable utility use commencing January 21, 2020; and if approved, authorize the Chairman to execute the lease agreement. (Commission Districts 5) FOR POSSIBLE ACTION

Attachments: Item #5D Verdi Historic Society Lease Staff Report

E. Recommendation to approve an Employment Agreement between Truckee Meadows Fire Protection District and Loren D. Way including, but not limited to salary ($170,1185.60) and benefits for the position of Fire Deputy Chief of Fire Prevention effective February 3, 2020 terminating on December 31, 2023. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5E Deputy Chief Employment Agreement - Loren D. Way Staff Report
Item #5E Deputy Chief Employment Agreement - Loren D. Way-Final
Item #5E Deputy Chief of Fire Prevention Class Spec

F. Recommendation to approve and create two separate grant funded positions, provisional job classifications and salary ranges for a Squad Boss at $52,603.20 - $67,974.40 with Regular Nevada Public Employees' Retirement System (NV PERS) categorization and for a Crew Member with a range of $40,768.00 - $52,915.20 with Regular NV PERS categorization, and to authorize staff to submit to NV PERS for evaluation for possible approval of Police Fire NV PERS categorization, which would result in these employees accumulating retirement credit at a faster rate than under the Regular NV PERS category. A Squad Boss is the supervisor of a squad (a small crew of 3-5 members)], and a Crew Member is an entry level person assigned to a crew that conducts the bulk of the work assigned to the crew and works underneath the squad boss, and if approved, hiring is contingent upon securing grant funding. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5F Squad Boss and Crew Member Position Staff Report
Item #5F Fire Squad Boss Spec DRAFT BOFC
Item #5F Crewmember Spec DRAFT BOFC

End of Consent

6. Awards, Recognition and Introduction of New Members of Truckee Meadows Fire Protection Personnel. FOR DISCUSSION ONLY

A. Golden Axe Award - A Fire District's award for a Truckee Meadows Fire Protection District employee who has performed a highly unusual act of distinction under adverse conditions in the performance of duty, performed a credible act in the line of duty which is commendable in nature or displays admirable initiative and accomplishment or has achieved a highly credible accomplishment bringing public acclaim to the Fire District or fire service as a result of devotion to duty or service to the public.

- Captain Shane Akerson
- Engineer Shad Vetrock
- Firefighter Paramedic Chase Perham

B. Medal of Commendation - An award to recognize those who render initial, spontaneous, and valuable aid or assistance at an incident to which the District is responding. Cardiac Save.

- NDF Battalion Chief Joe Fording
- NDF Fire Captain Anthony Seghieri
- NDF Training Coordinator Daniel Rangel
- NDF Seasonal Firefighter Damon Morelli
- NDF Seasonal Firefighter Tyler Huff

C. Heart Saver Award - A Fire District's award for a Truckee Meadows Fire Protection District employee who provided Advanced Life Support for successful resucitation.

- Captain Noekeef Henry
- Engineer Nick Remington
- FF/PM Slade Romig

D. Letter of Commendation - The District's third highest award for a civilian. The letter may be awarded to any individual who provides services or takes actions that are beyond normal expectations.

- James Vang, AmeriPride Services

E. New Employees

- Simona Parton, Accountant, Payroll and Grants Specialist
- Loren D. Way (Dale), Fire Deputy Chief of Fire Prevention

Attachments: Item #6C Fording Certificate
Item #6C Seghieri Certificate
Item #6C Rangel Certificate
Item #6C Morelli Certificate
Item #6C Huff Certificate
Item #6D Vang - Letter of Commendation

7. International Association of Firefighters, Local 2487 Report. FOR DISCUSSION ONLY

A. Annual Guns and Hoses Golf Tournement - April 27, 2020

8. Fire Chief Report: FOR POSSIBLE ACTION

A. Informational briefing on operational matters and activities for the month of December 2019 and January 2020 to include the following items:

1. Open Burning Update
2. Workers Comp Actuary Audit
3. Keep Truckee Meadows Beautiful Tree Recycling Program Summary

B. Commissioner Dashboard: Status update on ongoing Commissioner request of the Fire Chief

C. Review of recent critical calls and Response Statistics for November and December 2019 to include Mutual and Auto Aid between our regional partners.

Attachments: Item #8B Commissioner Request DashBoard
Item #8C November 2019 - Response Report
Item #8C December 2019 - Response Report

End of Fire Chief Report

9. Continuation of discussions from the September 17, 2019 presentation of the Deployment Plan and possible direction to staff regarding the deployment plan that includes new locations of existing and future district fire stations and firefighting personnel including:

1. Possible consolidation of stations 30 (Bowers) and Station 32 (Eastlake) in the Washoe Valley area of the County.
2. Options for re-deployment of firefighting personnel.
3. Cost analysis of deployment options and Timeline.
4. Review of Ad-Valorem revenues.
5. Review of REMSA response zones.
6. Review of Wildfire Risk.
7. Mutual and Automatic Aid improvements with Carson City.

(All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #9 Deployment Plan Staff Report
Item #9 Attachment A
Item #9 Attachment B.1
Item #9 Attachment B.2
Item #9 Attachment C
Item #9 Attachment D

10. Recommendation to adopt a resolution directing the Clerk to notify the Washoe County Debt Management Commission of the District's proposal to issue its Truckee Meadows Fire Protection District's General Obligation (Limited Tax) Capital Improvement Bonds (additionally secured by pledged revenues) in the maximum principal amount of $2,100,000 to finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor; and providing the effective date hereof. (All Commission Districts.) FOR POSSIBLE ACTION

Attachments: Item #10 Notice of Resolution for DMC - Staff Report
Item #10 Resolution for DMC
Item #10 Notice of Resolution for DMC - Exhibit B

11. Authorization for the District to purchase five Type I structural fire engines through Superior Equipment for a total cost of $3,495,000 in accordance with NRS 332.115, Exemptions to Requirements for Competitive Bidding. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #11 Type I Quatums Purchase 2020 Staff Report
Item #11 Type I Apparatues Sole Source Form
Item #11 Type I Quantum AWD Purchase Agreement - Superior
Item #11 Type I Quantum AWD Superior Proposal - Exhibit C
Item #11 Type I Quantum 2WD Purchase Agreement- Superior
Item #11 Type 1 Quantum 2WD Superior Proposal - Exhibit C

12. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).

13. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.

Adjournment

EXHIBIT B

(Attach Revenue Study)

Truckee Meadows Fire Protection District
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020B
(Additionally Secured by Pledged Revenues)
Debt Service Coverage Estimate

Fiscal	Consolidated	Pledged	Proposed Bonds			
Year	Taxes 1/	Revenue 2/	Principal	Interest 3/	Total	Coverage
2020	$9,134,413	$1,370,162				
2021	9,134,413	1,370,162	$76,000	$75,031	$151,031	9.072
2022	9,134,413	1,370,162	75,000	75,900	150,900	9.080
2023	9,134,413	1,370,162	78,000	73,088	151,088	9.069
2024	9,134,413	1,370,162	81,000	70,163	151,163	9.064
2025	9,134,413	1,370,162	84,000	67,125	151,125	9.066
2026	9,134,413	1,370,162	87,000	63,975	150,975	9.075
2027	9,134,413	1,370,162	90,000	60,713	150,713	9.091
2028	9,134,413	1,370,162	93,000	57,338	150,338	9.114
2029	9,134,413	1,370,162	97,000	53,850	150,850	9.083
2030	9,134,413	1,370,162	101,000	50,213	151,213	9.061
2031	9,134,413	1,370,162	104,000	46,425	150,425	9.109
2032	9,134,413	1,370,162	108,000	42,525	150,525	9.103
2033	9,134,413	1,370,162	112,000	38,475	150,475	9.106
2034	9,134,413	1,370,162	117,000	34,275	151,275	9.057
2035	9,134,413	1,370,162	121,000	29,888	150,888	9.081
2036	9,134,413	1,370,162	126,000	25,350	151,350	9.053
2037	9,134,413	1,370,162	130,000	20,625	150,625	9.097
2038	9,134,413	1,370,162	135,000	15,750	150,750	9.089
2039	9,134,413	1,370,162	140,000	10,688	150,688	9.093
2040	9,134,413	1,370,162	145,000	5,438	150,438	9.108
			$2,100,000	$916,831	$3,016,831	

1/ Based on budgeted fiscal year 2019-20 consolidated taxes.
2/ 15% of Consolidated Tax Revenue.
3/ Interest rate estimated at 3.75%.

2

RESOLUTION

A RESOLUTION CONCERNING THE SUBMISSION TO THE WASHOE COUNTY DEBT MANAGEMENT COMMISSION OF A PROPOSAL TO BY TRUCKEE MEADOWS FIRE PROTECTION DISTRICT TO ISSUE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS (ADDITIONALLY SECURED BY PLEDGED REVENUES) IN THE MAXIMUM PRINCIPAL AMOUNT OF $2,100,000; AND APPROVING CERTAIN DETAILS IN CONNECTION THEREWITH.

WHEREAS, pursuant to Nevada Revised Statutes ("NRS") 350.011 through 350.0165, the Board of Fire Commissioners (the "Board") of the Truckee Meadows Fire Protection District (the "District"), in Washoe County, Nevada (the "County"), notified the secretary of the Debt Management Commission of the County (the "Secretary" and the "Commission," respectively) of the District's proposal to issue general obligation (limited tax) capital improvement bonds additionally secured by pledged revenues (the "Bonds") to be issued in one or more series to finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, and submitted a statement of the District's proposal in sufficient number of copies for each member of the Commission; and

WHEREAS, the Board proposes to incur the Bonds without an election unless a petition, signed by the requisite number of registered voters of the District is presented to the Board requiring the Board, prior to incurring such general obligations, to submit to the qualified electors of the District for their approval or disapproval, the following proposal (the "Proposal") to incur such general obligations additionally secured by pledged revenues consisting of revenues to be received by the District from 15% of all income and revenue distributed to the District pursuant to NRS 360.680, 360.690 and 360.700 and pledged to secure the payment of the Bonds pursuant to NRS 360.698:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $2,100,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

WHEREAS, pursuant to NRS 350.0145, the Secretary, with the approval the Chair of the Commission, thereupon, within ten days from the receipt of the Proposal, gave notice of a meeting to be held not more than twenty days thereafter, and provided a copy of the Proposal to each member of the Commission with the notice of the meeting; and

WHEREAS, the Board has determined and found that no increase in the rate of an ad valorem tax is anticipated to be necessary for the payment of the Bonds described in the Proposal for the term thereof (the "Finding"); and

WHEREAS, the Commission has heard anyone desiring to be heard and has taken other evidence relevant to the approval or disapproval of the Proposal and the Finding; and

WHEREAS, the Commission has received from the District complete statements of current and contemplated general obligation debt, a debt management policy, a capital improvements plan (which includes the capital improvements proposed to be financed as provided in the Proposal) and a statement of the chief financial officer, in full compliance with NRS 350.013; and

WHEREAS, the Commission has considered all matters in the premises.

NOW, THEREFORE, BE IT RESOLVED BY THE DEBT MANAGEMENT COMMISSION OF WASHOE COUNTY, NEVADA:

Section 1. This resolution shall be known as the "2020 Truckee Meadows Fire Protection District Capital Improvement Bond DMC Resolution."

Section 2. The provisions of NRS 350.013 to 350.015, inclusive, have been met, and the Proposal for the issuance of the Bonds to be issued in one or more series in the combined maximum principal amount set forth in the Proposal and the Finding related thereto are approved.

Section 3. The Commission and the officers thereof hereby are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.

Section 4. All bylaws, orders, resolutions or parts thereof in conflict with this resolution are hereby repealed. This repealer shall not be construed to revive any bylaw, order, resolution or part thereof heretofore repealed.

Section 5. If any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of the section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.

Section 6. This resolution shall become effective and be in force immediately upon its adoption.

ADOPTED on February 28, 2020.

Chair
Debt Management Commission

Attest:



County Clerk
ex officio Secretary
Debt Management Commission

51033612

STATE OF NEVADA)
) **ss.**
COUNTY OF WASHOE)

I am the Washoe County Clerk and ex officio Secretary of the Debt Management Commission of Washoe County, Nevada, do hereby certify:

1. The foregoing pages constitute a true, correct, complete and compared copy of the resolution adopted by the Debt Management Commission of Washoe County, State of Nevada, at a meeting held on February 28, 2020, insofar as the same refer to the capital improvement project and the financing thereof, as provided in the general obligation bond proposal submitted to the Commission by Truckee Meadows Fire Protection District, Nevada.

2. All members of the Board were given due and proper notice of such meeting and voted on such resolution as follows:

Those Voting Aye: NAOMI DUERR
JOHN SHERMAN
PAUL ANDERSON
ANDREW CAUDILL
PETER MORRIS
MICHELLE SALAZAR

Those Voting Nay: _____

_____

Those Absent: JEANNE HERMAN

3. Pursuant to and in full compliance with NRS 241.020 and NRS 350.0145, written notice of the meeting, attached hereto as Exhibit A, was given at least 3 working days before the meeting, including in the notice the time, place, location and agenda of the meeting:

(a) By mailing a copy of the notice to each member of the Commission,

(b) By posting a copy of the notice at the Commission's website, if any, on the official website of the State of Nevada pursuant to NRS 232.2175, the principal office of the Commission, or if there is no principal office, at the location in which the meeting is

to be held, and at least 3 other separate, prominent places within the jurisdiction of the Commission, to wit:

i. Washoe County Administration Complex
1001 East 9th Street
Reno, Nevada

ii. Washoe County Courthouse
75 Court Street
Reno, Nevada

iii. Reno City Hall
450 Sinclair Street
Reno, Nevada

iv. Sparks City Hall
431 Prater Way
Sparks, Nevada

(c) Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notice of meetings of the Commission in compliance with NRS 241.020(4)(c) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

(d) By mailing a copy of the notice to the chief financial officer of each municipality in Washoe County which has complied with NRS 350.013(1) within the past year, in the same manner in which notice is required to be mailed to a member of the Commission.

IN WITNESS WHEREOF, I have hereunto set my hand on February 28, 2020.

Jan Galassini, Chief Deputy
County Clerk, ex officio Secretary
Debt Management Commission

EXHIBIT A

(Attach Copy of Notice of Meeting)

COMMISSION MEMBERS
Naomi Duerr, Chair
John Sherman, Vice Chair
Paul Anderson
Andrew Caudill
Jeanne Herman
Peter Morris
Michelle Salazar

COUNTY CLERK
Nancy Parent

DISTRICT ATTORNEY
Jennifer Gustafson

NOTICE OF MEETING AND AGENDA
WASHOE COUNTY DEBT MANAGEMENT COMMISSION

WASHOE COUNTY ADMINISTRATION COMPLEX
CAUCUS ROOM, 1001 E. 9TH STREET
RENO, NEVADA

FRIDAY, FEBRUARY 28, 2020
1:00 P.M.

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; or moved to the agenda of another later meeting. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. The Board may take short breaks approximately every 90 minutes.

Accessibility: The Washoe County Complex is accessible to the disabled. If you require special arrangements for the meeting, call the County Clerk's Office, 784-7279, 24 hours prior to the meeting.

Public Transportation: Public transportation is available to this meeting site: RTC Routes 2, 2S, 5 and 15 serve this location. For eligible RTC ACCESS reservations, call (775) 348-5438.

Time Limits: Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business: The Debt Management Commission conducts the business of Washoe County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient, or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Responses to Public Comments: The Debt Management Commission can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. During the public comment period, speakers may address matters listed or not listed on the published agenda. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board to unlisted public comment topics could become deliberation on a matter without notice to the public. On the advice of legal counsel and to ensure the public has notice of all matters the Board will consider, members may choose not to respond to public comments, except to correct factual inaccuracies, ask for County staff action, or to ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas."

Support documentation for the items on the agenda provided to the Debt Management Commission is available to members of the public at the County Clerk's Office (1001 E. 9th Street, Building A, Reno, Nevada), by contacting Derek Sonderfan at 775-784-7279, and on the County's website at www.washoecounty.us/clerks.

1. Call to Order.

2. Salute to the Flag.

3. Roll Call.

4. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Commission agenda. The Commission will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Commission as a whole.

5. Election of Chair and Vice Chair. [FOR POSSIBLE ACTION]

6. Approval of the minutes for the DMC meeting of November 15, 2019. [FOR POSSIBLE ACTION]

7. Appearance by the Truckee Meadows Fire Protection District and presentation of its debt position. [FOR POSSIBLE ACTION]

8. Discussion and possible action on a resolution concerning the submission to the Washoe County Debt Management Commission of a proposal of the Truckee Meadows Fire Protection District to issue Truckee Meadows Fire Protection District general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues) in the maximum principal amount of $2,100,000. [FOR POSSIBLE ACTION]

9. Appearance by Washoe County and presentation of its debt position. [FOR POSSIBLE ACTION]

10. Discussion and possible action on a resolution concerning the submission to the Washoe County Debt Management Commission of a proposal of Washoe County to issue Washoe County general obligation (limited tax) Nevada shared radio system bonds (additionally secured by pledged revenues) in the maximum principal amount of $15,000,000. [FOR POSSIBLE ACTION]

11. Update of Debt Management Commission By-laws, Rules, Policies and Procedures [FOR POSSIBLE ACTION] — A review, discussion and possible action to update the 97-11DMC Debt Management Commission By-laws, Rules, Policies and Procedures to reflect current Commission policies and standard practices.

12. Board Member Comments. This item is limited to announcements or topics/issues proposed for future agendas.

13. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Commission agenda. The Commission will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Commission as a whole.

14. Adjournment

In accordance with NRS, this agenda for February 28, 2020, has been posted at the following places:
Washoe County Courthouse, 75 Court Street, Reno, Nevada
Washoe County Complex Building A, 1001 East 9th Street, Reno, Nevada
City Hall, City of Sparks, 431 Prater Way, Sparks, Nevada
City Hall, City of Reno, 1 East First Street, Reno, Nevada
Incline Village Justice Court, 865 Tahoe Boulevard, Incline Village, Nevada
www.washoecounty.us
www.notice.nv.gov

3

RESOLUTION NO. TM06-2020

A RESOLUTION OF INTENT, PROPOSING THE ISSUANCE OF, AND AUTHORIZING THE PUBLICATION OF NOTICES RELATING TO GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS (ADDITIONALLY SECURED BY PLEDGED REVENUES) IN THE MAXIMUM PRINCIPAL AMOUNT OF $2,100,000 FOR FIRE STATION PROJECTS; PROVIDING THE MANNER, FORM AND CONTENTS OF THE NOTICES THEREOF; PROVIDING OTHER MATTERS PROPERLY RELATED THERETO; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Truckee Meadows Fire Protection District (the "District"), is a political subdivision of the State of Nevada duly organized, created and existing under laws of the State of Nevada; and

WHEREAS, the members of the Board of Fire Commissioners of the District (the "Board") have been duly elected and qualified; and

WHEREAS, pursuant to NRS 474.460 through 474.540, inclusive, and pursuant to chapter 350 of NRS and all laws amendatory thereof (the "Project Act") which includes the Local Government Securities Laws, being NRS 350.500 through 350.720, and all laws amendatory thereof (the "Bond Act"), the District is authorized to borrow money and to issue general obligation bonds of the District for the purpose of defraying wholly or in part the cost of the Project; and

WHEREAS, the Board proposes to issue up to $2,100,000 of general obligation (limited tax) capital improvement bonds additionally secured by pledged revenues (the "Bonds") to be issued in one or more series for the Project; and

WHEREAS, such Bonds will be additionally secured by a pledge 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"); and

WHEREAS, based on a revenue study previously presented to the Board, the Board made a finding (the "Finding") that the Pledged Revenues will at least equal the amount required in each year for the payment of interest and principal on the Bonds; and

WHEREAS, the Board proposes to incur this general obligation without an election unless a petition signed by the requisite number of registered voters of the District is presented to the

Board requiring the Board to submit to the qualified electors of the District for their approval or disapproval the following proposal (the "Proposal"):

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds, in one series or more, in the aggregate principal amount of not exceeding $2,100,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

WHEREAS, pursuant to NRS 350.011 to 350.0165, inclusive, the Board has submitted the Proposal to the Debt Management Commission of Washoe County (the "Commission"); and

WHEREAS, the Commission has heretofore approved the Proposal and the Finding; and

WHEREAS, NRS 350.020(3) in effect provides that if the payment of a general obligation of the District is additionally secured by pledged revenues, and the governing body (i.e., the Board) determines that the pledged revenues will at least equal the amount required in each year for the payment of interest and principal, the District may incur the general obligation without an election, unless a petition requesting an election signed by 5% of the registered voters in the District is presented to the Board within 90 days after the publication of a notice of the adoption of this resolution of intent; and

WHEREAS, NRS 350.020(3) also requires that a public hearing be held before the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT:

Section 1. This resolution shall be known as and may be cited by the short title "2020 Resolution of Intent to Issue Fire Protection Bonds" (this "Resolution").

Section 2. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the Board and the officers of the Board directed:

(a) Toward the Project to be financed by the Bonds; and

(b) Toward the issuance of the Bonds to defray, in part,

the cost thereof,

be, and the same hereby is, ratified, approved and confirmed.

Section 3. The District and the officers of the District be, and they hereby are, authorized and directed to publish a notice of the adoption of the resolution of intent relating to the Board's proposal to issue the Bonds in a newspaper of general circulation in the District, at least once, such notice to be published in substantially the following form:

(Form of Notice of Resolution of Intent)

NOTICE OF THE INTENT OF THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "Board" and the "District"), by a resolution, passed, adopted and approved on March 31, 2020, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds, in one series or more, in the aggregate principal amount of not exceeding $2,100,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

Based upon this determination, the Board intends to incur this general obligation as set forth above without an election as provided in NRS 350.020(3), unless within ninety (90) days after the publication of this notice a petition requesting an election is presented to the Board signed by not fewer than five percent (5%) of the registered voters of the District. The number of registered voters is to be determined as of the close of registration for the last preceding general election.

At a meeting or meetings of the Board, the Board shall proceed to adopt an ordinance or ordinances authorizing the issuance of the Bonds which shall be effective not earlier than ninety (90) days after the publication of this notice. Such ordinance or ordinances authorizing the issuance of the Bonds will be effective unless prior to 5:00 p.m. on July 6, 2020, a petition is presented to the Board asking for an election upon the question of whether or not the proposed general obligations shall be incurred. The petition for an election herein referred to may be filed with the Board no later than 5:00 p.m. on July 6, 2020 at the office of the Secretary of the District, ex officio Washoe County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, during regular office hours of the Secretary. In the event such petition is presented, no such ordinance or ordinances shall be effective except pursuant to an election called and held for such purpose and carried by a majority of the votes cast. In the event no such petition is presented, the Bonds will be authorized as described above. The ordinance or ordinances authorizing the Bonds will, in addition, contain provisions for additionally securing the payment of the general obligations by pledging the Pledged Revenues designated above and in the Proposal to the payment of the Bonds.

The authority to issue the Bonds if conferred at an election or if conferred by the fact no petition is presented to the Board requesting such an election within ninety (90) days of the date of publication hereof shall be deemed to be a continuing authority and the Board shall be authorized to sell the Bonds at such time or times and upon such terms and conditions as it deems proper in accordance with the provisions of the Proposal and the laws of the State of Nevada.

All persons interested are hereby advised that further information regarding the project to be financed by the Bonds, the Bonds and the Pledged Revenues, and all proceedings in the premises, are on file in the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124. All persons interested may also obtain additional information regarding the contents of and filing requirements for the petition referred to herein at the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary.

The determination by the Board that the Pledged Revenues will at least equal the amount required in each year for the payment of interest and principal on the Bonds becomes conclusive on the last day for filing the petition, i.e., on July 6, 2020 at 5:00 p.m.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.

DATED this March 31, 2020.

PUBLICATION DATE: April 4, 2020.

/s/ Nancy Parent
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk,
Washoe County, Nevada

(End of Form of Notice of Resolution of Intent)

Section 4 The secretary of the Truckee Meadows Fire Protection District and ex officio Washoe County Clerk, is authorized and directed to publish three times, once each week for three consecutive weeks, the third publication to be made at least 10 days before the date of the public hearing described in the following notice, in a newspaper of general circulation in the District a notice of public hearing, at least as large as 5 inches high by 4 inches wide, in substantially the following form:

(Form of Notice of Public Hearing)

NOTICE OF PUBLIC HEARING ON THE INTENT OF THE BOARD OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners (the "Board") of the Truckee Meadows Fire Protection District (the "District"), by a resolution, passed, adopted, signed and approved on March 31, 2020, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds, in one series or more, in the aggregate principal amount of not exceeding $2,100,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

All persons interested are hereby advised that the Board will hold a public hearing on the Proposal on May 19, 2020, at 9:00 a.m., at the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada or if no physical location where members of the public can attend is provided, the means for the public to provide public comment will be on the public notice agenda posted on the District's website at https://www.washoecounty.us/tmfpd/fire_commissioners/index.php and on the State of Nevada's website at https://notice.nv.gov/ . All persons are invited to attend and to be heard regarding the Proposal. Further information regarding the Proposal, the Project to be financed by the Bonds, the Bonds and the Pledged Revenues to be pledged to the Bonds, and all proceedings, are on file in the Office of the Secretary of the District, ex officio County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, and may be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.

DATED this March 31, 2020.

PUBLICATION DATES: April 17, 2020, April 24, 2020 and May 1, 2020.

/s/ Nancy Parent
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk,
Washoe County, Nevada

(End of Form of Notice of Public Hearing)

Section 5. A public hearing on the Bonds is hereby ordered to be held before the Board at the time, date and place specified in the notice set forth in Section 4 hereof, or as otherwise specified by the Fire Chief of the District, as the District's chief administrative officer (the "Fire Chief").

Section 6. The Bonds, in the event no petition is filed during the period allowed by NRS 350.020(3), shall be authorized by an ordinance or ordinances to be effective after the expiration of the above specified period of publication.

Section 7. The authority to issue the Bonds designated in the Proposal set forth in the notice shall be deemed and considered a continuing authority to issue and deliver the Bonds designated in such Proposal at one time or from time to time, in one series or in more than one series, all as ordered by the Board. Neither the partial exercise of the authority so conferred nor the lapse of time shall be considered as exhausting or limiting the full authority so conferred.

Section 8. The officers of the Board be, and they hereby are, authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution, including without limitation, if necessary, assembling of financial and other information concerning the District, the Project and the Bonds, in the forms specified by the Fire Chief or designee. The Fire Chief or designee is hereby authorized to arrange for the issuance and sale of the Bonds, in one or more series, in a total principal amount of not more than $2,100,000 at such time or times as determined by the Fire Chief, in accordance with the Project Act and the Bond Act. The Fire Chief or designee is authorized to specify the terms of the Bonds, the method(s) of their sale, the series of the Bonds, the final principal amounts of the Bonds, the terms of their repayment and security therefor, and other details of the Bonds, and to advertise the Bonds for public sale, or negotiate the terms of the Bonds, subject to the Project Act and the Bond Act and subject to ratification by the Board by the adoption of one or more bond ordinances specifying the bond terms and details and approving their sale (the "Bond Ordinance"). The Fire Chief or designee shall present the proposed terms of the sales to the Board for its approval by adoption of the Bond Ordinance.

Section 9. All resolutions, or parts thereof, in conflict with the provisions of this resolution, are hereby repealed to the extent only of such inconsistency. This repealer shall not be constructed to revive any resolution, or part thereof, heretofore repealed.

Section 10. If any section, paragraph, clause or other provision of this resolution

shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this resolution.

Section 11. This resolution shall become effective and be in force immediately upon its adoption.

PASSED AND APPROVED this March 31, 2020.

(SEAL)

Attest:

Chair, ex officio Chair of the Board of
County Commissioners of Washoe County

Secretary, ex officio Clerk of Washoe County

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

I am the duly chosen, qualified and acting Secretary of the Truckee Meadows Fire Protection District (the "District"), Nevada, do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution of the Board of Fire Commissioners (the "Board") adopted at a regular meeting of the Board held on March 31, 2020, and the original of such resolution has been approved and authenticated by the signature of the Chair of the Board and myself as Secretary, and has been recorded in the minutes of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

2. The members of the Board voted on the resolution as follows:

Those Voting Aye:	Marsha Berkbigler Kitty Jung Bob Lucey Vaughn Hartung Jeanne Herman
Those Voting Nay:	_____
Those Absent:	_____

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

4. Public notice of such meeting attached as Exhibit A was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020 and the Declaration of Emergency Directive 006 of the Nevada Governor dated March 22, 2020 ("Directive 006"). A copy of the notice of meeting and excepts from the agenda for the meeting relating to the Resolution, as posted no later than 9:00 a.m. on the third working day prior to the meeting, were posted on the District's website and on the official website of the State of Nevada pursuant to NRS 232.2175

5. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notices of meetings of the Board in compliance with NRS 241.020(3)(b) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

6. A copy of the Affidavit of Publication of the Notice of Intent is attached as Exhibit B. A copy of the Affidavit of Publication of the Notice of Public Hearing is attached as Exhibit C.

IN WITNESS WHEREOF, I have hereunto set my hand on March 31, 2020.

Secretary

EXHIBIT A
(Attach Copy of Notice of Meeting)

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Marsha Berkbigler, Vice-Chair
Kitty Jung
Vaughn Hartung
Jeanne Herman

FIRE CHIEF
Charles A. Moore

ASSISTANT DISTRICT ATTORNEY
David Watts-Vial

Notice of Special Meeting and Agenda

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

9:00 a.m.
Tuesday, March 31, 2020

No members of the public will be allowed in the BCC Chambers due to concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate. This meeting will be held by teleconference only.

The meeting will be televised live and replayed on Washoe Channel. https://www.washoecounty.us/mgrsoff/Communications/wctv-live.php and also on Youtube at: https://www.youtube.com/user/WashoeCountyTV.

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Public Comment. Public comment, whether on action items or general public comment, is limited to three (3) minutes per person. No action may be taken on a matter raised under general public comment until the matter is included on an agenda as an item on which action may be taken. As required by the Governor's Declaration of Emergency Directive 006 Section 2, members of the public may submit public comment by logging into the ZOOM webinar by accessing the following link: https://zoom.us/j/786705894. NOTE: This option will require a computer with audio and video capabilities. Additionally, public comment can be submitted via email to washoe311@washoecounty.us. The District will make reasonable efforts to include all comments received for public comment by email in the record. Please try to provide comments by 4:00 p.m. on March 30, 2020.

Pursuant to NRS 241.020, the Agenda for the Board of Fire Commissioners has been electronically posted at www.washoecounty.us/tmfpd/fire_commissioners/ and https://notice.nv.gov. Pursuant to Section 3 of the Declaration of Emergency Directive 006 ("Directive 006"), the requirement contained in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and further, the requirement that notice agendas be physically posted within the State of Nevada has been suspended.

Support documentation for the items on the agenda, provided to the Board of Fire Commissioners is available to members of the public at the District's Admin Office (3663 Barron Way, Reno, Nevada) Sandy Francis, Administrative Assistant I, phone (775) 328-6124 and on the Truckee Meadows Fire Protection District's website at www.washoecounty.us/tmfpd/fire_commissioners/; and https://notice.nv.gov

1. Salute to the Flag
2. Call to order/roll call
3. Public Comment - Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.
4. Consent Items:

   A. Recommendation to approve the meeting minutes from the February 25, 2020 Board of Fire Commissioners Meeting. (All Commission Districts) FOR POSSIBLE ACTION.

   Attachments: Item #4A 2020-02-25 Draft Meeting Minutes

   B. Recommendation to approve an agreement to retain Eide Bailly LLP to perform independent audit services for Truckee Meadows Fire Protection District for the Fiscal Year 19/20 in an amount not to exceed $35,000. Audit Services are professional in nature and therefore exempt from competitive bidding requirements pursuant to NRS 332.115. This audit is being done to satisfy NRS 354.624, which requires each local government to provide for an annual audit of financial statements by a certified public accountant registered in the State of Nevada and to notify the state of this engagement by March 31st of each fiscal year. (All Commission Districts) FOR POSSIBLE ACTION

   Attachments: Item #4B Eide Bailly Independent Audit Services Staff Report
   Item #4B Eide Bailly Independent Engagement Letter

End of Consent

5. Recommendation to approve a Settlement Agreement between Truckee Meadows Fire Protection District and IAFF Local 2487 to pay an amount not to exceed $450,000 which represents a flat percentage of earnings due and which continue to accrue in accordance with the Collectively Bargain Agreements (CBA) for the Non-supervisory group dated 2018-2019 and 2019-2022 and the Supervisory group dated 2019 - 2022. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5 COLA Settlement Staff Report
Item #5 COLA Side Letter Settlement

6. Recommendation to approve an Interlocal Agreement between Truckee Meadows Fire Protection District and Washoe County to provides for possible financing, development, operation and management of a new Regional Communications P25 Public Safety Radio System at an estimated cost of $75,743 for Fiscal Year 20/21 operations plus either a lump sum cost of $822,155 or an estimated level annual payment of $70,430 for twenty years which equals to a total amount of $1,056,449 for infrastructure construction of the system. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #6 P25 Interlocal Agreement Staff Report
Item #6 P25 Radio System financing Details
Item #6 P25 Radio System Interlocal Agreement

7. Recommendation to approve and create three additional grant funded Fuels Crew Member positions, with a salary range of $40,768.00 - $52,915.20 with Regular NV PERS (NV PERS), pending NV PERS review for possible Police/Fire PERS. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #7 Fuels Crew Member Additions Staff Report

8. Recommend authorizing the Chief of the Truckee Meadows Fire Protection District (TMFPD) to execute a contract for the purchase of three Type V fire engines in a total combined amount not to exceed $750,000 for use by TMFPD in connection with its fire protection district duties. The contract was put out to bid by the Washoe County Purchasing Department in February 2020, with bids reviewed on March 17, 2020. Authorization to the Chief to execute the contract would include ratification of the bidding process that was undertaken and would furthermore authorize the Chief to select the lowest responsive-responsible bidder from among those who have submitted bids for the sale. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #8 Type 5 Brush Engine Bid Award Authorization Staff Report

9. Recommendation to adopt a Resolution of Intent, proposing the issuance of, and authorizing the publication of notices relating to General obligation (limited tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) in the maximum principal amount of $2,100,000 to defray wholly or in part the cost of acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor; providing the manner, form and contents of the notices thereof; providing other matters properly related thereto; and providing the effective date hereof. The proposal to issue these bonds was approved by the Washoe County Debt Management Commission per NRS 350.014 et. seq. on February 28, 2020. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #9 Resolution of Intent Staff Report
Item #9 DMC Packet TMFPD 2020B C-Tax Bonds vFINAL
Item #9 Intent Resolution TM06-2020

10. Recommendation to approve a Purchase and Sale agreement for the acquisition by the district of a 6 acre parcel located at 0 White Pelican (APN 050-220-61) for the purpose of constructing a new fire station, which is planned for additional buildings that would include a fixed based ambulance building, a helipad, and a Washoe County Sheriff's substation, to serve the Washoe Valley area in an amount not to exceed $475,000 plus closing costs, less $5,000 in an earnest money deposit and authorize the Chair to execute all checks, warrants, deeds, and instruments as needed to effect this purchase and close escrow as authorized by NRS 474.470. If approved, approve and execute a resolution augmenting the Truckee Meadows Fire Protection District Capital Fund Capital Outlay Account from the Truckee Meadows Fire Protection District Capital Fund Beginning Fund Balance in the amount of $475,000. (Commission District 2) FOR POSSIBLE ACTION

Attachments: Item #10 0 Pelican Purchase Staff Report
Item #10 0 Pelican Purchase Budget Aug Reso TM07-2020
Item #10 0 Pelican Purchase and Sale Agreement
Item #10 0 Pelican DRAFT Preliminary Geo Memorandum
Item #10 Site Layouts

11. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).

12. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.

Adjournment

EXHIBIT B

(Attach Affidavit of Publication of Notice of Resolution of Intent)

RGJ media

PROOF OF PUBLICATION

STATE OF WISCONSIN SS.
COUNTY OF BROWN

TRUCKEE MEADOWS FIRE PROTECT
PO BOX 11130

RENO NV 89520

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 04/04/2020 - 04/04/2020, for exact publication dates please see last line of Proof of Publication below.

04/04/2020

Legal Clerk

Subscribed and sworn before me this
6th of April 2020.

NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 8-25-23

SHELLY HORA
Notary Public
State of Wisconsin

Ad#:0004134951
P O :

# of Affidavits 1

This is not an invoice

NOTICE OF THE INTENT OF THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "Board" and the "District"), by a resolution, passed, adopted and approved on March 31, 2020, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds, in one series or more, in the aggregate principal amount of not exceeding $2,100,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

Based upon this determination, the Board intends to incur this general obligation as set forth above without an election as provided in NRS 350.020(3), unless within ninety (90) days after the publication of this notice a petition requesting an election is presented to the Board signed by not fewer than five percent (5%) of the registered voters of the District. The number of registered voters is to be determined as of the close of registration for the last preceding general election.

At a meeting or meetings of the Board, the Board shall proceed to adopt an ordinance or ordinances authorizing the issuance of the Bonds which shall be effective not earlier than ninety (90) days after the publication of this notice. Such ordinance or ordinances authorizing the issuance of the Bonds will be effective unless prior to 5:00 p.m. on July 6, 2020, a petition is presented to the Board asking for an election upon the question of whether or not the proposed general obligations shall be incurred. The petition for an election herein referred to may be filed with the Board no later than 5:00 p.m. on July 6, 2020 at the office of the Secretary of the District, ex officio Washoe County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, during regular office hours of the Secretary. In the event such petition is presented, no such ordinance or ordinances shall be effective except pursuant to an election called and held for such purpose and carried by a majority of the votes cast. In the event no such petition is presented, the Bonds will be authorized as described above. The ordinance or ordinances authorizing the Bonds will, in addition, contain provisions for additionally securing the payment of the general obligations by pledging the Pledged Revenues designated above and in the Proposal to the payment of the Bonds.

The authority to issue the Bonds if conferred at an election or if conferred by the fact no petition is presented to the Board requesting such an election within ninety (90) days of the date of publication hereof shall be deemed to be a continuing authority and the Board shall be authorized to sell the Bonds at such time or times and upon such terms and conditions as it deems proper in accordance with the provisions of the Proposal and the laws of the State of Nevada.

All persons interested are hereby advised that further information regarding the project to be financed by the Bonds, the Bonds and the Pledged Revenues, and all proceedings in the premises, are on file in the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124. All persons interested may also obtain additional information regarding the contents of and filing requirements for the petition referred to herein at the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary.

The determination by the Board that the Pledged Revenues will at least equal the amount required in each year for the payment of interest and principal on the Bonds becomes conclusive on the last day for filing the petition, i.e., on July 6, 2020 at 5:00 p.m.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.

DATED this March 31, 2020.

PUBLICATION DATE: April 4, 2020

/s/ Nancy Parent
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk,
Washoe County, Nevada
0004134951

April 4, 2020

Timestamp

4/10/2020 16:40:35 (CDT)

Final Pub Date

5/1/2020 0:00:00 (CDT)

Ad Number

0000550991

Publication

RENO GAZETTE

Market

RENO

Delivery Method

Both

Number of Affidavits Needed

1

Customer Email

sfrancis@tmfpd.us

Customer Name

TRUCKEE MEADOWS FIRE PROTECTION

Customer Phone Number

7753342300

Customer Address

SEE NEXT PAGE

Account Number (If Known)

312841

Name

TRUCKEE MEADOWS FIRE PROTECT

Street

P.O. BOX 11130

City

RENO

State

NV

ZIP Code

89520-0027

Your Name

KEVIN PERROTTI

Email Address

KPERROTTI@LOCALIQ.COM

EXHIBIT C

(Attach Affidavit of Publication of Notice of Hearing)

RGJ media

PROOF OF PUBLICATION

STATE OF WISCONSIN SS.
COUNTY OF BROWN

TRUCKEE MEADOWS FIRE PROTECT
PO BOX 11130
RENO, NV 89520

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 4/17/2020 AND 5/1/2020 for exact publication dates please see last line of Proof of Publication below.

4/17/2020; 4/24/2020; 5/1/2020

Legal Clerk

Subscribed and sworn before me this
1ST DAY OF MAY, 2020

Nancy Heyrman

NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 5.15.23

Ad#: 0000550991
PO:
# of Affidavits:

NANCY HEYRMAN
Notary Public
State of Wisconsin

NOTICE OF PUBLIC HEARING ON THE INTENT OF THE BOARD OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners (the "Board") of the Truckee Meadows Fire Protection District (the "District"), by a resolution, passed, adopted, signed and approved on March 31, 2020, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds, in one series or more, in the aggregate principal amount of not exceeding $2,100,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

All persons interested are hereby advised that the Board will hold a public hearing on the Proposal on May 19, 2020, at 9:00 a.m., at the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada or if no physical location where members of the public can attend is provided, the means for the public to provide public comment will be on the public notice agenda posted on the District's website at https://www.washoecounty.us/tmfpd/fire_commissioners/index.php and on the State of Nevada's website at https://notice.nv.gov/. All persons are invited to attend and to be heard regarding the Proposal. Further information regarding the Proposal, the Project to be financed by the Bonds, the Bonds and the Pledged Revenues to be pledged to the Bonds, and all proceedings, are on file in the Office of the Secretary of the District, ex officio County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, and may be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.

DATED this March 31, 2020.

PUBLICATION DATES: April 17, 2020, April 24, 2020 and May 1, 2020.

s/ Nancy Parent
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk
Washoe County, Nevada

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Summary - a resolution authorizing the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020.

RESOLUTION NO. TM16-2020

A RESOLUTION AUTHORIZING THE ISSUANCE OF THE "TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BOND (ADDITIONALLY SECURED BY PLEDGED REVENUES), SERIES 2020," FOR FIRE STATION PROJECTS; AND PROVIDING THE FORM, TERMS AND CONDITIONS OF THE BOND AND OTHER DETAILS IN CONNECTION THEREWITH.

WHEREAS, the Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively) is a political subdivision of the State duly organized and operating as a fire district under the provisions of Nevada Revised Statutes ("NRS") 474.460 through 474.540 (the "Fire Protection Act" or the "Project Act"); and

WHEREAS, the Board of Fire Commissioners of the District (the "Board") has determined and does hereby declare pursuant to Nevada Revised Statutes ("NRS") 474.460 through 474.540, inclusive, and pursuant to chapter 350 of NRS and all laws amendatory thereof (the "Project Act") and NRS Sections Chapter 360.600 to 360.740, inclusive (the "Consolidated Tax Act") the District is authorized and empowered to use certain proceeds of taxes distributed to and imposed within the District pursuant to the Consolidated Tax Act (the "Consolidated Tax") to pledge to bonds in accordance with the provisions of NRS 350.500 through 350.720, inclusive, cited in NRS 350.500 thereof by the short title "Local Government Securities Law" (the "Bond Act") to finance the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project") and to evidence such borrowing by the issuance of bonds in accordance with the provisions of the Bond Act; and

WHEREAS, other than as set forth herein, the District has never pledged nor in any way hypothecated the revenues derived from 15% of the proceeds of the Consolidated Tax (the "Pledged Revenues") to the payment of any bonds or for any other purpose; and

WHEREAS, the District has determined and hereby determines that it is necessary and in the best interests of the District and its citizens that the Project be acquired, constructed and equipped; and

WHEREAS, the District has submitted to the Debt Management Commission of Washoe County (the "Commission") the District's proposal to issue its general obligation bonds additionally secured by pledged revenues in the maximum principal amount of $2,100,000 (the "Proposal"); and

WHEREAS, the District has determined that, based upon studies and reports pertaining thereto, the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and principal of the Outstanding securities payable therefrom and the Bond proposed to be issued pursuant to the Proposal, without regard to any option reserved by the District for early redemption (the "Finding"); and

WHEREAS, the Commission has heretofore approved the Proposal and the Finding; and

WHEREAS, pursuant to a resolution passed and adopted by the Board, a notice of adoption of the resolution of intent to issue the bonds and a notice of public hearing were published in a newspaper of general circulation in the District; and

WHEREAS, no other bonds have been issued from the authority set forth in the Proposal; therefore, the District hereby provides for the public sale of the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020 (the "Bond") in the maximum principal amount of $2,100,000 to finance the Project; and

WHEREAS, after notice inviting bids for their purchase, the District's Chief Fiscal Officer, as the District's chief financial officer (the "Chief Fiscal Officer"), or in such officer's absence, the District's Fire Chief, as the District's chief administrative officer (the "Fire Chief") is hereby authorized to receive bids and sell the Bond to the best bidder therefor (the "Purchaser") and such officer is hereby authorized to accept a binding bid for the Bond, the Bond

to bear interest at the rate or rates per annum provided in the bond purchase proposal submitted by the Purchaser (the "Purchase Proposal"), such rate or rates not to exceed 3 percent over the Index of Twenty Bonds most recently published in The Bond Buyer prior to the time bids were received for the Bond, at a price equal to the principal amount thereof plus accrued interest to the date of delivery of the Bond, if any, less a discount not to exceed 9 percent of the principal amount of the Bond or plus a premium, all as specified by the Fire Chief or the Chief Fiscal Officer in a certificate dated on or before the date of delivery of the Bond (the "Certificate of the District"); and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA:

ARTICLE I.

SHORT TITLE, DEFINITIONS, INTERPRETATION,
RATIFICATION, TRANSMITTAL, AND EFFECTIVE DATE

Section 101 Short Title. This resolution shall be known as and may be designated by the short title "2020 Capital Improvement Bond Resolution" (this "Resolution").

Section 102 Meanings and Construction.

A. Definitions. The terms in this section defined for all purposes of this Resolution and of any instrument amendatory hereof or supplemental hereto, and of any other instrument or any other document relating hereto, except where the context by clear implication otherwise requires, shall have the meanings herein specified:

"Acquisition Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Project Construction and Other Acquisition Account" created in Section 401 herein.

"annual principal and interest requirements" means the sum of the principal of and interest on the Outstanding Bond and any other Outstanding designated securities payable from the Pledged Revenues having a lien thereon superior to or on a parity with the lien thereon of the Bond, to be paid during any Bond Year, but excluding any reserve requirements to secure such payments unless otherwise expressly provided and excluding any amount payable from capitalized interest.

"Board" means the Board of Fire Commissioners of the District, in the State of Nevada, including any successor of the District.

"Bond Act" means NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law.

"Bond Fund" means the special accounts designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Interest Account,"

created herein, and required to be accumulated and maintained in Section 604 hereof which shall be held separate and apart from the Income Account.

"Bond Requirements" means the principal of, any prior prepayment premiums due in connection with, and the interest on the Bond and, if the context requires, any additional bonds or other additional securities payable from the Pledged Revenues and hereafter issued, or such part of such securities or such other securities as may be designated, as such principal, premiums and interest become due at maturity or on a Prepayment Date designated in a notice of prior prepayment, or otherwise.

"Bond" means the securities issued hereunder and designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020."

"Bond Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year.

"Chair" means the de jure or de facto chair of the Board of the District and designated as such by the District, or successor in functions, if any.

"Chief Fiscal Officer" means the Chief Fiscal Officer of the District or any other officer designated by the District as the de jure or de facto chief financial officer of the District for purposes of NRS 350.165.

"Clerk" or "District Clerk" means the de jure or de facto clerk of the District and designated as such by the District, or successor in functions, if any.

"combined maximum annual principal and interest requirements" means the greatest of the annual principal and interest requirements to be paid during any Bond Year for the period beginning with the Bond Year in which such computation is made and ending with the Bond Year in which any bond last becomes due at maturity or on a Prepayment Date on which any bond thereafter maturing is called for prior prepayment. If any outstanding bonds are subject to variable interest rates, for the purpose of such computation, such interest rates shall be determined by an Independent Accountant, an independent feasibility consultant or the Fire Chief. Any such computation shall be adjusted as provided in Section 803C hereof, and shall be made by an Independent Accountant, an independent feasibility consultant or the Fire Chief if expressly so required.

"commercial bank" means a state or national bank or trust company which is a member of the Federal Deposit Insurance Corporation and which is located within the United States; and such term includes, without limitation, any "trust bank" as herein defined.

"Comparable Bond Year" means, in connection with any Fiscal Year, the Bond Year which ends in the Fiscal Year.

"Consolidated Tax Act" means, collectively, NRS 360.600 to 360.740, inclusive, as amended from time to time.

"Cost of the Project" means all or any part designated by the District of the cost of the Project, which cost, at the option of the District, except as limited by law, may include all or any part of the incidental costs relating to the Project, including, without limitation:

a. Preliminary expenses advanced by the District from funds available for use therefor or from any other source, or advanced with the approval of the District from funds available therefor or from any other source by the State, the Federal Government, or by any other Person with the approval of the District (or any combination thereof);

b. The costs in the making of surveys, audits, preliminary plans, other plans, specifications, estimates of costs, and other preliminaries;

c. The costs of premiums on builders' risk insurance and performance bonds, or a reasonably allocable share thereof;

d. The costs of appraising, printing, estimates, advice, services of engineers, architects, accountants, financial consultants, attorneys at law, clerical help, or other agents or employees;

e. The costs of making, publishing, posting, mailing and otherwise giving any notice in connection with the Project, the filing or recordation of instruments, the taking of options, the issuance of the Bond and any other securities relating to the Project, and bank fees and expenses;

f. The costs of contingencies;

g. The costs of the capitalization with the proceeds of the Bond of any interest on the bonds or other securities for any period not exceeding the period estimated by the District to effect the Project plus one year, of any discount on the bonds or other securities, and of any reserves for the payment of the principal of and interest on the Bond or other securities, of any replacement expenses, and of any other cost of the issuance of the Bond or other securities relating to the Project;

h. The costs of amending any ordinance, resolution or other instrument authorizing the issuance of or otherwise relating to the Outstanding Bond or other securities relating to the Project;

i. The costs of funding any medium-term obligations, emergency loans, construction loans and other temporary loans not exceeding 10 years relating to the Project and of the incidental expenses incurred in connection with such loans;

j. The costs of any properties, rights, easements or other interests in properties, or any licenses, privileges, agreements and franchises;

k. The costs of demolishing, removing or relocating any buildings, structures or other facilities on land acquired for the Project, and of acquiring lands to which such buildings, structures or other facilities may be moved or relocated; and

l. All other expenses necessary or desirable and relating to the Project, as estimated or otherwise ascertained by the District. The Board hereby determines that the costs of issuance of the Bond are necessary or desirable and related to the Project.

"District Treasurer" or "Treasurer" means the de jure or de facto District treasurer and designated as such by the District.

"Events of Default" means the events stated in Section 1103 hereof.

"Federal Government" means the United States, or any agency, instrumentality or corporation thereof.

"Federal Securities" means bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of, or the principal and interest of which securities are unconditionally guaranteed by, the United States.

"Fire Chief" means the Fire Chief of the District or any other officer designated by the District as the de jure or de facto chief administrative officer of the District for purposes of NRS 350.165.

"Fiscal Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year; but if the Nevada legislature changes the statutory fiscal year relating to the District, the Fiscal Year shall conform to such modified statutory fiscal year from the time of each such modification, if any.

"General Taxes" or "Taxes" means general (ad valorem) taxes levied by the District against all taxable property within the boundaries of the District (unless otherwise qualified).

"hereby," "herein," "hereinabove," "hereinafter," "hereinbefore," "hereof," and any similar term refer to this Resolution and not solely to the particular portion thereof in which the word is used; "heretofore" means before the adoption of this Resolution; and "hereafter" means after the adoption of this Resolution.

"Income Account" means the special account designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" created in Section 602 of this Resolution, which shall be held separate and apart from the Bond Fund.

"Independent Accountant" means any certified public accountant, or any firm of certified public accountants, duly licensed to practice and practicing as such under the laws of the State, as from time to time appointed and compensated by the District:

a. Who or which is, in fact, independent and not under the domination of the District;

b. Who or which does not have any substantial interest, direct or indirect, with the District, and

c. Who or which is not connected with the District as an officer or employee thereof, but who may be regularly retained to make annual or similar audits of any books or records of the District.

"Interest Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Interest Account," created in Section 501 hereof.

"NRS" means Nevada Revised Statutes.

"newspaper" means a newspaper printed in the English language, published at least once each calendar week.

"Outstanding" when used with reference to the Bond or any other designated securities and as of any particular date means the Bond or any such other securities payable from the Pledged Revenues, as the case may be, in any manner theretofore and thereupon being executed and delivered:

a. Except any Bond or other security canceled by the District, by the Paying Agent or otherwise on the District's behalf, at or before such date;

b. Except any Bond or other security the payment of which is then due or past due and moneys fully sufficient to pay the same are on deposit with the Paying Agent;

c. Except any Bond or other security for the payment or the prepayment of which moneys at least equal to the District's Bond Requirements to the date of maturity or to any Prepayment Date, shall have heretofore been deposited with a trust bank in escrow or in trust for that purpose, as provided in Section 1001 hereof; and

d. Except any Bond or other security in lieu of or in substitution for which another bond or other security shall have been executed and delivered pursuant to Sections 306 or 1209 hereof.

"owner" or any similar term, when used in conjunction with the Bond, or any other designated securities, means the registered owner of any Bond or other security which is registrable for payment if it shall at the time be registered for payment otherwise than to bearer.

"Parity Securities" means bonds or securities hereafter issued which have a lien on the Pledged Revenues that is on a parity with the lien thereon of the Bond herein authorized.

"Paying Agent" means the Chief Fiscal Officer or any successor which may be appointed from time to time as paying agent for the Bond.

"Person" means a corporation, firm, other body corporate (including, without limitation, the Federal Government, the State, or any other body corporate and politic other than the District), partnership, association or individual, and also includes an executor, administrator, trustee, receiver or other representative appointed according to law.

"Pledged Revenues" means a 15% portion of all income and revenue derived by the District from the imposition and collection of the Consolidated Tax and distributed to the District

pursuant to the Consolidated Tax Act. The Pledged Revenues means all or a portion of the Pledged Revenues. The designated term indicates sources of revenues and does not necessarily indicate all or any portion or other part of such revenues in the absence of further qualification. "Pledged Revenues" includes income derived from any additional Consolidated Tax imposed by the District if the Board is authorized to include and specifically elects to include the additional tax in "Pledged Revenues" for the remaining term of the Bond.

"Prepayment Date" means a date fixed for the prepayment prior to their respective maturities of any Bond or other designated securities payable from any Pledged Revenues in any notice of prior prepayment or otherwise fixed and designated by the District.

"Prepayment Price" means, when used with respect to a Bond or other designated security payable from any Pledged Revenues, the principal amount thereof plus accrued interest to the date of prepayment, payable upon the prepayment thereof prior to the stated maturity date of the Bond or other security on a Prepayment Date in the manner contemplated in accordance with the security's terms.

"Principal Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Principal Account," created in Section 501 hereof.

"Project" means the means the acquisition, construction, improvement and equipping of building projects as provided in NRS 244A.019, including, but not limited to, structures, fixtures, furniture and equipment therefore, and all appurtenances and incidentals necessary, useful or desirable for any such facilities.

"Project Act" means NRS 244A.011 through 244.065, as amended from time to time.

"Rebate Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Rebate Account" created in Section 607 hereof.

"Registrar" means the Chief Fiscal Officer, or any successor which may be appointed from time to time as registrar for the Bond.

"Clerk" means the de jure or de facto Clerk of the District and designated as such by the District, or successor in functions, if any.

"State" means the State of Nevada, in the United States.

"Subordinate Securities" means bonds or securities which have a lien on the Pledged Revenues that is subordinate and junior to the lien thereon of the Bond herein authorized.

"Superior Securities" means bonds or securities which have a lien on the Pledged Revenues that is superior to the lien thereon of the Bond herein authorized.

"Tax Code" means the Internal Revenue Code of 1986, as amended, to the date of delivery of the Bond.

"Taxes" means General Taxes.

"trust bank" means a "commercial bank," as defined herein, which bank is authorized to exercise and is exercising trust powers, and also means any branch of the Federal Reserve Bank.

B. Construction. This Resolution, except where the context by clear implication herein otherwise requires, shall be construed as follows:

(1) Words in the singular number include the plural, and words in the plural include the singular.

(2) Words in the masculine gender include the feminine and the neuter, and when the sense so indicates words of the neuter gender refer to any gender.

(3) The titles and leadlines applied to articles, sections, subsections and paragraphs of this Resolution are inserted only as a matter of convenience and ease in reference and in no way define, limit or describe the scope or intent of any provisions of this Resolution.

(4) Any securities payable from any Pledged Revenues and held by the District shall not be deemed to be Outstanding for the purpose of prepayment nor Outstanding for the purpose of consents hereunder or for other purposes provided herein.

Section 103 Successors. Whenever herein the District is named or is referred to, such provision shall be deemed to include any successors of the District, respectively, whether so expressed or not. All of the covenants, stipulations, obligations and agreements by or on behalf of and other provisions for the benefit of the District contained herein shall bind and inure to the benefit of any officer, board, district, commission, authority, agent or instrumentality

to whom or to which there shall be transferred by or in accordance with law any right, power or duty of the District or of their respective successors, if any, the possession of which is necessary or appropriate in order to comply with any such covenants, stipulations, obligations, agreements or other provisions hereof.

Section 104 Parties Interested Herein. Except as herein otherwise expressly provided, nothing herein expressed or implied confers upon or gives to any Person (other than the Paying Agent, the insurer of the Bond, if any, the owners from time to time of the Bond, and the owners of any other securities payable from Pledged Revenues when reference is expressly made thereto, as well as the District) any right, remedy or claim under or by reason hereof or any covenant, condition or stipulation hereof. All the covenants, stipulations, promises and agreements herein contained by and on behalf of the District shall be for the sole and exclusive benefit of the District, the Paying Agent, the insurer of the Bond, if any, any owner of any Bond and any owner of any such other security in the event of such a reference.

Section 105 Ratification. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the District, the officers of the District, and otherwise by the District directed toward the Project and toward the sale of the Bond to the Purchaser for that purpose, hereby is ratified, approved and confirmed.

Section 106 Resolution Irrepealable. After the Bond is issued, this Resolution shall constitute an irrevocable contract between the District and the owner or owners of the Bond; and this Resolution (subject to the provisions of Section 1001 and of Article XII hereof), if any Bond are in fact issued, shall be and shall remain irrepealable until the Bond, as to all Bond Requirements, shall be fully paid, canceled and discharged, except as herein otherwise expressly provided.

Section 107 Repealer. All bylaws, orders and other instruments, or parts thereof, inconsistent herewith are hereby repealed to the extent only of the inconsistency. This repealer shall not be construed to revive any bylaw, order or other instrument, or part thereof, heretofore repealed.

Section 108 Severability. If any section, subsection, paragraph, clause or other provision of this Resolution shall for any reason be held to be invalid or unenforceable, the

invalidity or unenforceability of such section, subsection, paragraph, clause or other provision shall not affect any of the remaining provisions of this Resolution.

ARTICLE II.

DISTRICT'S DETERMINATIONS, AUTHORITY FOR AND AUTHORIZATION OF PROJECT, NECESSITY OF PROJECT AND BOND, PROJECT COST, AND OBLIGATION OF DISTRICT

Section 201 Authorization for this Resolution. This Resolution is adopted by virtue of the Project Act, Consolidated Tax Act and the Bond Act and pursuant to their provisions; and the District has ascertained and hereby determines that each and every matter and thing as to which provision is made herein is necessary in order to carry out and to effectuate the purposes of the District in accordance with the Project Act, the Consolidated Tax Act and the Bond Act, and as provided in NRS 350.708 all limitations in the Bond Act imposed upon the issuance of bonds or other securities thereunder have been met and the total cost, capacity, type, and plans and specifications of and for the construction, installation and other acquisition of the improvements with respect to the Project, to the extent heretofore prepared, have been and hereby are approved.

Section 202 Life of the Project. The District has determined and does hereby declare:

A. Estimated Life. The estimated life or estimated period of usefulness of the Project to be financed with the proceeds of the Bond is not less than 20 years; and

B. Bond Term. The Bond shall mature at times not exceeding such estimated life or estimated period of usefulness.

Section 203 Necessity of Project and Bond. It is necessary and for the best interests of the District and the inhabitants thereof that the District effect the Project and defray the cost thereof by issuing the Bond therefor; and it is hereby so determined and declared.

Section 204 Acceptance of Purchase Proposal. In accordance with the Project Act, Chapter 350 of NRS and with this Resolution, the District Fire Chief is authorized to accept the Purchase Proposal submitted by the Purchaser.

Section 205 Authorization of Project. The District does hereby determine to proceed with the Project as hereinabove delineated; and the Project is hereby so authorized.

Section 206 Bond Equally Secured. The covenants and agreements herein set forth to be performed on behalf of the District shall be for the equal benefit, protection and security of the owners of the Outstanding Bond.

Section 207 General Obligations. The full faith and credit of the District are hereby pledged to the payment of the Bond Requirements of the Bond; they shall constitute general obligations of the District and shall be payable from General Taxes on all taxable property within the District (except to the extent any Pledged Revenues or other moneys are available therefor), subject to the limitations imposed by the Constitution and statutes of the State.

Section 208 Additional Security. The payment of the Bond Requirements of the Bond is additionally secured by an irrevocable pledge of and by a lien (but not necessarily an exclusive lien) on the Pledged Revenues, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities.

Section 209 No Pledge of Property. The payment of the Bond is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of General Taxes, the Pledged Revenues, and any other moneys pledged for the payment of the Bond. No property of the District, subject to such exceptions, shall be liable to be forfeited or taken in payment of the Bond.

Section 210 No Recourse Against Officers and Agents. No recourse shall be had for the payment of the Bond Requirements of the Bond or for any claim based thereon or otherwise upon this Resolution authorizing their issuance or any other instrument relating thereto, against any individual member of the District or any officer or other agent of the District, past, present or future, either directly or indirectly through the District or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of the Bond and as a part of the consideration of their issuance specially waived and released.

ARTICLE III.

AUTHORIZATION, TERMS, EXECUTION AND ISSUANCE OF BOND

Section 301 Authorization of Bond. The "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020," in the original aggregate principal amount set forth in the Certificate of the District (not to exceed $2,100,000), are hereby authorized to be issued, pursuant to the Project Act, the Consolidated Tax Act and the Bond Act; and the District pledges irrevocably, but not necessarily exclusively, the Pledged Revenues to the payment of the Bond Requirements of the Bond, the proceeds of the Bond to be used solely to defray wholly or in part the cost of the Project.

Section 302 Bond Details. The Bond shall be issued in fully registered form as a single Bond and shall be dated as of the date of its delivery. The principal of the Bond shall be payable in installments on the dates and in the amounts as set forth in the Certificate of the District. Except as otherwise provided herein, each principal installment shall bear interest, calculated on the basis of a 360-day year consisting of twelve 30-day months, from the date of the Bond at the rate(s) per annum set forth in the Certificate of the District, payable semiannually on June 1 and December 1 of each year, commencing on June 1, 2021. Installments of principal and interest prior to the final payment shall be made by check mailed or electronic transfer by the District Fire Chief, as paying agent for the Bond (the "Paying Agent") on each payment date (or, if such payment date is not a business day, on the next succeeding business day) to the owner thereof, at such owner's address as shown on the registration records kept by the District Fire Chief, as registrar for the Bond (the "Registrar") as of the close of business on the day next preceding each payment date. The final payment on the Bond upon final maturity or prepayment in whole shall be made only upon presentation and surrender of the Bond at the office of the Paying Agent or such other office as designated by the Paying Agent. Presentation and surrender of the Bond is not required for payment of installments of principal other than upon final payment upon final maturity or prepayment in whole. If any installment of principal of the Bond shall not be paid when due, such installment shall continue to draw interest at the interest rate set forth in the Certificate of the District until such installment of principal is paid in full. The

Paying Agent may make payment on any installment of principal and interest of the Bond by such alternative means as may be mutually agreed to between the owner of the Bond and the Paying Agent. All such payments shall be made in lawful money of the United States of America without deduction for any service charges of the Paying Agent or Registrar.

Section 303 Prepayment. The installments of principal of the Bond, or portions thereof, shall be subject to prepayment, if any, as directed by the Fire Chief in the manner and on the dates as set forth in the Certificate of the District, and at a price equal to the principal amount so prepaid, interest accrued thereon to such prepayment date, and a premium, if any, as set forth in the Certificate of the District.

Section 304 Notice of Prepayment. Notice of prepayment, unless waived by the registered owner, shall be given to the registered owner of the Bond, electronically or otherwise, at least 10 days in advance of the prepayment date designating the maturity date of the installment(s) of principal to be prepaid, the amount of principal to be prepaid, the prepayment date, and stating that the principal to be prepaid shall be paid to the registered owner thereof as shown on the registration records kept by the Registrar on presentation of the Bond at the office of the Paying Agent (or any successor registrar or paying agent appointed), and that after such prepayment date, interest on the amount so prepaid shall cease to accrue.

Notwithstanding the provisions of this section, any notice of prepayment may contain a statement that the prepayment is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for prepayment sufficient to pay the principal amount prepaid and the accrued interest thereon to the date of prepayment, and that if such funds are not available, such prepayment shall be canceled by written notice to the owner of the Bond called for prepayment in the same manner as the original prepayment notice was provided.

Section 305 Registration, Transfer and Exchange of Bond. The Bond shall be fully registered as to the payment of principal and interest. The Registrar and Paying Agent shall maintain records for that purpose at its principal corporate trust office. Such records shall show the name and address of the registered owner of the Bond, the principal amount thereof, and the interest rate and the payment date for interest on the Bond, and the due dates of the principal of the Bond. Transfer of the Bond may be made on the registration records maintained by the Registrar and similarly noted on the registration panel of the Bond. The Registrar shall so

transfer the Bond on presentation of the Bond at its principal corporate office together with evidence of transfer satisfactory to the Registrar and subject to such reasonable regulations as the Registrar may prescribe. The Registrar shall not be required to transfer the Bond within ten (10) days of any date on which all or any portion of the principal of the Bond is being prepaid. In case of prepayment of the principal of the Bond, notation of such prepayment shall be made on the Bond in the prepayment panel provided thereon, signed by the Registrar.

Section 306 Execution and Authentication. If necessary, the President of the Board (the "President"), the District Treasurer and the District Clerk shall file their manual signatures with the Secretary of State, pursuant to the Uniform Facsimile Signatures of Public Officials Act, cited as Chapter 351, NRS. The Bond shall be signed and executed in the corporate name of the District with the manual, electronic or facsimile signature of the President, countersigned with the manual, electronic or facsimile signature of the District Treasurer, shall be attested with a manual, electronic or facsimile signature of the District Clerk, shall be authenticated by the manual, electronic signature of an authorized officer of the Registrar, and a manual, electronic or facsimile of the seal of the District shall be affixed thereto. The Bond bearing the signatures of the officers in office at the time of the signing thereof, shall be the valid and binding obligation of the District, notwithstanding that before the delivery thereof and payment therefor, any or all of the persons whose signatures appear thereon shall have ceased to fill their respective offices. Any officer herein authorized or permitted to sign the Bond at the time of its execution and of the execution of a signature certificate, may adopt as and for his or her own facsimile signature, the facsimile signature of such officer's predecessor in office in the event that such facsimile signature appears upon the Bond.

Section 307 Use of Predecessor's Signature. The Bond bearing the signatures of the officers in office at the time of the signing thereof shall be the valid and binding obligations of the District, notwithstanding that before the delivery thereof and the payment therefor any or all of the persons whose signatures appear thereon shall have ceased to fill their respective offices. Each the Chair of the Board, the District Treasurer and District Clerk, at the time of the execution of the Bond and of a signature certificate pertaining thereto by the Chair of the Board, the District Treasurer and the District Clerk, respectively, may adopt as and for his or

her own facsimile signature the facsimile signature of his or her predecessor in office if such facsimile signature appears upon the Bond.

Section 308 Incontestable Recital in Bond. Pursuant to NRS 350.628, each Bond shall recite that it is issued pursuant to the Project Act, to the Consolidated Tax Act, and to the Bond Act, which recital shall be conclusive evidence of the validity of the Bond and the regularity of their issuance.

Section 309 State Tax Exemption. Pursuant to NRS 350.710, the Bond, its transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

Section 310 Bond Execution. The Chair of the Board of Fire Commissioners, the District Treasurer, and the District Clerk are hereby authorized and directed to prepare and to execute the Bond as herein provided.

Section 311 Initial Registration. Before the Bond is delivered, it shall be registered by the Registrar in the records kept by the Registrar for that purpose. The register shall show the principal amount of the Bond, the time of payment on the Bond, and the rate of interest the Bond bears.

Section 312 Bond Delivery. After such registration by the Registrar and after its execution and authentication as provided herein, the District Treasurer shall cause the Bond to be delivered to the Purchaser, upon payment being made in accordance with the terms of its sale.

Section 313 Bond Form. Subject to the provisions of this Resolution, each Bond shall be in substantially the following form with such omissions, insertions, endorsements, and variations as to any recitals of fact or other provisions as may be required by the circumstances, be required or permitted by this Resolution, or be consistent with this Resolution and necessary or appropriate to conform to the rules and requirements of any governmental authority or any usage or requirement of law with respect thereto:

(Form of Bond)

TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BOND
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2020

No. R-1

Interest Rate	Final Maturity Date	Dated as of	Principal Amount
_____% per annum	_____, _____	_____, 2020	$_____

PRINCIPAL AMOUNT: DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), for value received, hereby acknowledges itself to be indebted and promises to pay to the registered owner specified on the registration panel appended hereto, or registered assigns, the principal amount specified above, in installments of principal in the amounts and on the dates as provided in the resolution authorizing the issuance of this Bond adopted by the Board of Fire Commissioners of the District on October 6, 2020 (the "Resolution") and set forth in Exhibit A attached hereto. Each principal installment shall bear interest from the dated date stated above until payment of such installment of principal shall have been discharged as provided in the Resolution, at the interest rate stated above, being payable semiannually on June 1 and December 1 of each year, commencing on June 1, 2021 in the amounts and on the dates set forth in Exhibit A attached hereto. Interest on the Bond shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

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

The installments of principal of this Bond, or portions thereof are subject to prepayment prior to maturity, at the option of the District as set forth in the Resolution and the Certificate of the District.

This Bond must be registered in the name of the owner as to both principal and interest on the registration records kept by the Registrar in conformity with the provisions stated herein and endorsed hereon and subject to the terms and conditions set forth in the Resolution. No transfer of this Bond shall be valid unless made on the registration records maintained at the principal office of the Registrar by the registered owner or his or her attorney duly authorized in writing, but only in the manner, subject to the limitations and conditions provided in the Resolution and subject to the delivery to the District of a purchaser letter in the form attached as Exhibit B to this Bond executed by a duly authorized officer of such transferee; provided that each such transferee shall constitute (1) a "qualified institutional buyer" as defined in Rule 144A promulgated under the Securities Act of 1933, as amended, and (2) a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development or a political subdivision of any such country, and, in any such case, having a combined capital and surplus of not less than $1,000,000,000 as of the date hereof. Notwithstanding the foregoing, this Bond may be transferred without limitation to an affiliate of the registered owner, each of the beneficial owners of which are "qualified institutional buyers" as defined in Rule 144A promulgated under the Securities Act of 1933, as amended. Upon such transfer a new fully registered Bond of the same maturity for the same principal amount will be issued to the transferee in exchange therefor.

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

This Bond is issued by the District upon the credit thereof for the purpose of defraying wholly or in part the cost to finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor as set forth in the Resolution, under the authority of and in full conformity with the Constitution and laws of the State and pursuant to the Resolution.

Reference is made to the Resolution, NRS 474.460 through 474.540, inclusive, and pursuant to chapter 350 of NRS and all laws amendatory thereof (the "Project Act"), NRS 360.600 to 360.740, inclusive, as amended from time to time as implemented by the District (the "Consolidated Tax Act"); an act cited as NRS 350.500 through 350.720, and all laws amendatory there, designated in NRS 350.500 as the Local Government Securities Law (the "Bond Act"); and to all laws supplemental thereto, for an additional description of the nature and extent of the security for the Bond, the General Taxes, accounts, funds and revenues pledged, the nature and extent and manner of enforcement of the pledge, the rights and remedies of the owners of the Bond with respect thereto, the terms and conditions upon which the Bond is issued, and a statement of rights and remedies of owners of the Bond.

This Bond is issued pursuant to the Project Act, the Consolidated Tax Act, and the Bond Act, and pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bond and the regularity of its issuance; and pursuant to NRS 350.710, the Bond, its transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

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

It is hereby certified, recited and warranted that the total indebtedness of the District, including that of this Bond, does not exceed any limit of indebtedness prescribed by the Constitution or laws of the State; that provision has been made for the levy and collection of annual general (ad valorem) taxes ("General Taxes") sufficient to pay the Bond Requirements of this Bond when the same becomes due (except to the extent other moneys are available therefor), subject to the limitations imposed by the Constitution and statutes of the State; and that the full faith and credit of the District are hereby irrevocably pledged to the punctual payment of the Bond Requirements according to the terms of this Bond.

The payment of the Bond, as to all Bond Requirements, is additionally secured by an irrevocable pledge of revenues derived by the District from the Pledged Revenues (as defined in the Resolution).

Payment of the Bond Requirements due in connection with the Bond may be made from and as security for such payment there is irrevocably and exclusively pledged, pursuant to the Resolution, special accounts thereby created and identified as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond, Series 2020, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond, Series 2020, Interest Account," (collectively, the "Bond Fund") into which accounts the District covenants to pay from the revenues derived from the Pledged Revenues sums sufficient to pay when due the Bond Requirements of the Bond, except to the extent other moneys are available therefor.

The Bond is equitably and ratably secured by a lien on the Pledged Revenues, and the Bond constitutes an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of any outstanding parity bonds hereafter issued, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities. Bonds and other securities, in addition to the Bond, subject to expressed conditions, may be issued and made payable from the Pledged Revenues having a lien thereon subordinate and junior to the lien or, subject to additional expressed conditions, having a lien thereon superior to or on a parity with the lien of the Bond, in accordance with the provisions of the Resolution.

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

It is further certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Bond; that it is issued pursuant to and in strict conformity with the Constitution and laws of the State, particularly under the terms and provisions of the Project Act, the Consolidated Tax Act, the Bond Act, and all laws supplemental thereto, and with the Resolution, and that this Bond does not contravene any constitutional or statutory limitation.

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

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

IN WITNESS WHEREOF, the Board of Fire Commissioners of the Truckee Meadows Fire Protection District, Nevada, has caused this Bond to be executed in its name and on its behalf with the manual, electronic or facsimile signature of the Chair of the Board, countersigned by the manual, electronic or facsimile signature of the District Treasurer, attested by the manual, electronic or facsimile signature of the District Clerk with the manual, electronic or facsimile seal of the District affixed hereto, all as of the date of the delivery hereof.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By: (Manual, Electronic or Facsimile Signature)
Chair, Board of Fire Commissioners
Truckee Meadows Fire Protection District

Countersigned:

(MANUAL, ELECTRONIC OR FACSIMILE SEAL)

(Manual, Electronic or Facsimile Signature)
District Fire Chief, as the District Treasurer
Truckee Meadows Fire Protection District

Attest:

(Manual, Electronic or Facsimile Signature)
Clerk, Board of Fire Commissioners
Truckee Meadows Fire Protection District

(End of Form of Bond)

FORM OF PROVISION FOR REGISTRATION AS TO PRINCIPAL AND INTEREST

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

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

Date of Registration	Name of Registered Owner	Signature of Chief Fiscal Officer as Registrar
_____, 2020	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(End form of Registration Panel)

Exhibit A

(Attach Schedule of Principal Payments)

(Form of Prepayment Panel)

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

Date of Prepayment	Principal Prepaid	Maturity Date of Principal Installment to be Prepaid	Signature of Authorized Representative of Owner
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(End form of Prepayment Panel)

(Form of Assignment for Bond)

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

Dated: _____

_____

Signature Guaranteed:

_____

Name of Transferee:

_____

_____

Address of Transferee:

_____

_____

Social Security or other tax identification number of Transferee:

_____

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

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

(End of Form of Assignment for Bond)

EXHIBIT B

FORM OF PURCHASER LETTER

Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, NV 89511

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BOND
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2020

Ladies and Gentlemen:

This letter is to provide you with certain representations and agreements with respect to our purchase of all of the above-captioned bond issued as a single bond (the *"Bond"*), dated _____, 2020. _____ (the *"Purchaser,"* the *"undersigned," "us"* or *"we,"* as applicable) is purchasing the Bond issued by Truckee Meadows Fire Protection District, Nevada (the *"Issuer"*). We hereby represent and warrant to you and agree with you as follows:

1. We understand that the Bond has not been registered pursuant to the Securities Act of 1933, as amended (the *"1933 Act"*) or the securities laws of any state. We acknowledge that the Bond (i) is not being registered or otherwise qualified for sale under the "blue sky" laws and regulations of any state, (ii) will not be listed on any securities exchange, and (iii) will not carry a rating from any rating service.

2. We have not offered, offered to sell, offered for sale or sold any of the Bond by means of any form of general solicitation or general advertising, and we are not an underwriter of the Bond within the meaning of Section 2(11) of the 1933 Act.

3. We have sufficient knowledge and experience in financial and business matters, including purchase and ownership of municipal and other tax-exempt obligations, to be able to evaluate the risks and merits of the purchase of the Bond.

4. We have authority to purchase the Bond and to execute this letter and any other instruments and documents required to be executed by the purchaser in connection with the purchase of the Bond.

5. The undersigned is a duly appointed, qualified and acting representative of the Purchaser and is authorized to cause the Purchaser to make the certifications, representations and warranties contained herein by execution of this letter on behalf of the Purchaser.

6. The Purchaser is (a) a "qualified institutional buyer" as defined in Rule 144A promulgated under the 1933 Act or (b) is a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development, or a political subdivision of any such country, and, in any such case, having a combined capital and surplus of not less than $1,000,000,000 as of the date hereof, and is able to bear the economic risks of the purchase of the Bond.

7. The undersigned understands that no official statement, prospectus, offering circular, or other comprehensive offering statement is being provided with respect to the Bonds. The undersigned has made its own inquiry and analysis with respect to the Issuer, the Bond and the security therefor, and other material factors affecting the security for and payment of the Bond.

8. The undersigned acknowledges that it has either been supplied with or been given access to information, including financial statements and other financial information, regarding the Issuer as it has requested to which a reasonable purchaser would attach significance in making a decision to purchase the Bond and has had the opportunity to ask questions and receive answers from knowledgeable individuals concerning the Issuer, the Bond and the security therefor, so that as a reasonable purchaser, it has been able to make its decision to purchase the Bond.

9. The Bond is being acquired by the Purchaser for its own account and not with a present view toward resale or distribution; *provided, however*, that the Purchaser reserves the right to sell, transfer or redistribute the Bond, but agrees that any such sale, transfer or distribution by the Purchaser shall be to a Person:

(a) that is an affiliate of the Purchaser; and

(b) that the Purchaser reasonably believes to be a qualified institutional buyer or a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development, or a political subdivision of any such country, and, in any case, having a combined capital and surplus of not less than $1,000,000,000 as of the date of such sale, transfer or distribution who executes a purchaser letter substantially in the form of this letter.

Very truly yours,

_____, AS PURCHASER

By: _____
Name: _____
Title: _____

(End of Exhibit B)

ARTICLE IV.

USE OF BOND PROCEEDS AND RESERVE FUNDS

Section 401 Disposition of Bond Proceeds. The proceeds of the Bond upon the receipt thereof at any time or from time to time shall be credited to a separate account hereby created and to be known as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Project Construction and Other Acquisition Account" (the "Acquisition Account") to be held by the District and used to pay the Cost of the Project, including but not limited to, the costs of issuing the Bond to be held by the Chief Fiscal Officer.

Section 402 Moneys for Project. All moneys received and held by the District for the Project from all sources, except for the Rebate Account; but, including, without limitation, the Bond proceeds deposited in the Acquisition Account and any revenues appropriated by the District for the Project shall be deposited in the Acquisition Account and except as herein otherwise expressly provided, shall be used and paid out solely for the purpose of defraying the Cost of the Project, including, without limitation, the costs of issuing the Bond.

Section 403 Prevention of Bond Default. The Chief Fiscal Officer shall use any Bond proceeds credited to the Acquisition Account without further order or warrant, to pay the Bond Requirements of the Bond as the same become due whenever and to the extent moneys in the Bond Fund or otherwise available therefor are insufficient for that purpose, unless the Bond proceeds shall be needed to defray obligations accrued and to accrue under any contracts then existing and relating to the Project. The Chief Fiscal Officer shall promptly notify the Chair of any such use. Any moneys so used shall be restored to the Acquisition Account, from the first Pledged Revenues thereafter received and not needed to meet the requirements provided in Sections 603 through 607 hereof.

Section 404 Completion of Project. When any amounts in the Acquisition Account are no longer needed to pay the Cost of the Project, the Chief Fiscal Officer shall cause to be transferred to the Bond Fund all surplus moneys remaining in the Acquisition Account, if any, except for any moneys designated by the Chief Fiscal Officer to be retained to pay any

unpaid accrued costs or contingent obligations and the sums so transferred shall be applied to the payment of the principal and interest due on the Bond. Nothing herein:

A. Periodic Transfers. Prevents the Chief Fiscal Officer from causing to be transferred from the Acquisition Account to the Bond Fund any moneys which will not be necessary for the Project; nor

B. Limitations upon Transfers. Requires the transfer to the Bond Fund from the Acquisition Account of any moneys in the Acquisition Account derived from a source other than Bond proceeds.

Section 405 Purchaser Not Responsible. The validity of the Bond shall not be dependent on nor be affected by the validity or regularity of any proceedings relating to the acquisition of the improvements, or any part thereof, or to the completion of the Project. The Purchaser of the Bond, any associate thereof, and any subsequent owner of the Bond shall in no manner be responsible for the application or disposal by the District or by any of its officers, agents and employees of the moneys derived from the sale of the Bond or of any other moneys herein designated.

Section 406 Lien on Bond Proceeds. Until proceeds of the Bond are applied as hereinabove provided the Bond proceeds shall be subject to a lien thereon and pledge thereof for the benefit of the owners of the Bond from time to time as provided in Section 601 hereof.

ARTICLE V.

GENERAL TAXES

Section 501 General Tax Levies. Pursuant to NRS 350.596, the Bond Requirements of the Bond falling due at any time when there are not on hand from General Tax levies sufficient funds to pay the same, shall be paid out of the general fund of the District or out of any other funds that may be available for such purpose. For the purpose of repaying any moneys so paid from any such fund or funds (other than any moneys available for the payment of such Bond Requirements on other than a temporary basis) and for the purpose of the payment thereafter of the Bond and the interest thereon, there are hereby created the separate and special accounts known respectively as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Principal Account" (the "Principal Account") and as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020, Interest Account" (the "Interest Account"; collectively the "Bond Fund"). Pursuant to NRS 350.592 and 350.594, there shall be levied annually in each calendar year commencing in the calendar year of this Resolution, until all of the Bond Requirements shall have been fully paid, satisfied and discharged, a General Tax on all property, both real and personal, subject to taxation within the boundaries of the District fully sufficient to reimburse such funds for such installments of Bond Requirements, together with the revenue which will result from application of the rate to the net proceeds of minerals, to pay the interest on the Bond, and to pay and retire the same as hereinabove provided, and after there are made due allowances for probable delinquencies. The proceeds of the annual levies shall be duly credited to such separate accounts for the payment of the Bond Requirements. In the preparation of the annual budget or appropriation resolution or ordinance for the District, the District shall first make proper provisions through the levy of sufficient General Taxes for the payment of the interest on and the retirement of the principal of the bonded indebtedness of the District, including, without limitation, the Bond, subject to the limitations imposed by NRS 354.59811, 354.59813, 354.59815, 354.5982 and 361.453, and Section 2, art. 10, State Constitution, and the amount of money necessary for this purpose shall be a first charge against all the revenues received by the District.

Section 502 Priorities for Bond. As provided in NRS 361.463 in any year in which the total General Taxes levied against the property in the District by all overlapping units within the boundaries of the District may exceed the limitation of $3.64 on each $100 of assessed valuation, or a lesser or greater amount fixed by the State board of examiners if the State board of examiners is directed by law to fix a lesser or greater amount for that Fiscal Year as provided in NRS 361.453, and it shall become necessary by reason thereof to reduce the levies made by any and all such units, the reductions so made shall be in General Taxes levied by such unit or units (including, without limitation, the District and the State) for purposes other than the payment of their bonded indebtedness, including interest thereon. The General Taxes levied for the payment of such bonded indebtedness and the interest thereon shall always enjoy a priority over General Taxes levied by each such unit (including, without limitation, the District and the State) for all other purposes where reduction is necessary in order to comply with the limitation of NRS 361.453.

Section 503 Correlation of Levies. Such General Taxes shall be levied and collected in the same manner and at the same time as other General Taxes are levied and collected, and the proceeds thereof for the Bond shall be kept by the District Treasurer in the Principal Account and in the Interest Account, which shall be used for no other purpose than the payment of principal of and interest on the Bond and any other Parity Securities hereinafter issued in accordance with Section 910 hereof, respectively, as the same fall due.

Section 504 Use of General Fund. Any sums becoming due on the Bond at any time when there are on hand from such tax levy or levies (and any other available moneys) insufficient funds to pay the same shall be promptly paid when due from general funds on hand belonging to the District, reimbursement to be made for such general funds in the amounts so advanced when the Taxes herein provided for have been collected, pursuant to NRS 350.596.

Section 505 Use of Other Funds. Nothing herein prevents the District from applying any funds (other than General Taxes) that may be available for that purpose to the payment of such interest or principal, as the same, respectively, mature, including, without limitation, the payment of the Bond as provided in Section 604 hereof and elsewhere herein, and upon such payments, the levy or levies herein provided may thereupon to that extent be diminished, pursuant to NRS 350.598.

Section 506 Legislative Duties. In accordance with NRS 350.592 and NRS 361.463, it shall be the duty of the District annually, at the time and in the manner provided by law for levying other General Taxes of the District, if such action shall be necessary to effectuate the provisions of this Resolution, to ratify and carry out the provisions hereof with reference to the levy and collection of General Taxes; and the District shall require the officers of the District to levy, extend and collect such General Taxes in the manner provided by law for the purpose of creating funds for the payment of the principal of the Bond and interest thereon. Such General Taxes when collected shall be kept for and applied only to the payment of the principal of and the interest on the Bond as hereinbefore provided.

Section 507 Appropriation of General Taxes. In accordance with NRS 350.602, there is hereby specially appropriated the proceeds of the General Taxes to the payment of such principal and interest; and such appropriations shall not be repealed nor the General Taxes postponed or diminished (except as herein otherwise expressly provided) until the principal of and interest on the Bond have been wholly paid.

ARTICLE VI.

ADMINISTRATION OF AND ACCOUNTING FOR PLEDGED REVENUES

Section 601 Pledge Securing Bond. Subject only to the right of the District to cause amounts to be withdrawn to pay the Cost of the Project as provided herein, the Pledged Revenues and all moneys and securities paid or to be paid to or held or to be held in any account under this article or under Section 401 hereof, excluding, however, all amounts held in the Rebate Account, are hereby pledged to secure the payment of the Bond Requirements of the Bond; and this pledge shall be valid and binding from and after the date of the first delivery of the Bond, and the moneys, as received by the District and hereby pledged, shall immediately be subject to the lien of this pledge without any physical delivery thereof, any filing, or further act, and the lien of this pledge and the obligation to perform the contractual provisions herein made shall have priority over any or all other obligations and liabilities of the District and, except for any Outstanding securities hereafter authorized the liens of which on the Pledged Revenues are superior to or on a parity with the lien thereon of the Bond; and the lien of this pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the District (except as herein otherwise provided) irrespective of whether such parties have notice thereof.

Section 602 Income Account Deposits. So long as any of the Bond shall be Outstanding, as to any Bond Requirements, the entire Pledged Revenues, upon their receipt from time to time by the District, shall be set aside and credited immediately to a special account hereby created and designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" (the "Income Account"). Such Income Account shall be maintained by the Fire Chief separate and apart from all other District funds, including the Bond Fund.

Section 603 Administration of Income Account. So long as the Bond hereby authorized shall be Outstanding, as to any Bond Requirements, each Fiscal Year the Income Account shall be administered, and the moneys on deposit therein shall be applied in the following order of priority, all as provided in Sections 604 through 607 hereof.

Section 604 Superior Bond Fund and Parity Bond Fund Payments.

A. First, from any moneys in the Income Account, i.e., from the Pledged Revenues, there shall be credited to any bond fund created to pay the principal of, interest on and prior prepayment premiums due on any Superior Securities, including any reserves therefor, issued in accordance with the provisions of this Resolution:

1. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Superior Securities, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Superior Securities then outstanding.

2. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Superior Securities coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Superior Securities coming due at maturity, or, if any, an amount sufficient to pay the principal of, interest on and any prior prepayment premiums due on the outstanding Superior Securities.

B. Second, and contemporaneously with the transfers required by any bond resolutions authorizing the issuance of Parity Securities to be made to the bond funds of any Parity Securities hereafter issued, the following transfers shall be credited to the Bond Fund:

1. Monthly, commencing on the first of the month following the date of delivery of the Bond, an amount in equal monthly installments

necessary, together with any other moneys from time to time available therefor from whatever source, including the Capitalized Interest Account, to pay the next maturing installment of interest on the Bond, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Bond then Outstanding.

2. Monthly, commencing on the first of the month following the date of delivery of the Bond, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Bond coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Bond coming due at maturity.

The moneys credited to the Bond Fund shall be used to pay the Bond Requirements of the Bond as the Bond Requirements become due, including any mandatory sinking fund payments pursuant to Section 303B hereof, if any.

Section 605 Termination of Deposits. No payment need be made into the Bond Fund, or if the amount in the Bond Fund totals a sum at least equal to the entire amount of the Outstanding Bond as to all Bond Requirements, to their respective maturities, and both accrued and not accrued, in which case moneys in that account in an amount at least equal to such Bond Requirements shall be used solely to pay such Bond Requirements as the same become due; and any moneys in excess thereof in that account and any other moneys derived from the Pledged Revenues shall be applied as hereafter provided.

Section 606 Payment of Additional Securities. Third, and subject to the provisions hereinabove in this Article, but either concurrently with or subsequent to the payments required by Section 604 hereof, as provided in Article VIII hereof, any moneys remaining in the Income Account may be used by the District for the payment of Bond

Requirements of additional bonds or other additional securities payable from the Pledged Revenues and hereafter authorized to be issued in accordance with Article VIII and any other provisions herein supplemental thereto, including reasonable reserves for such securities, as the same accrue. The lien of such additional bonds or other additional securities on the Pledged Revenues and the pledge thereof for the payment of such additional securities shall be superior to, on a parity with or subordinate to the lien and pledge of the Bond as herein provided. Payments for bond, rebate and reserve funds for any Superior Securities shall be made concurrently with the payments for Superior Securities required by Section 604 hereof. Payments for bond, rebate and reserve funds for additional Parity Securities shall be made concurrently with the payments for the Bond required by Section 604 hereof, but payments for bond, rebate and reserve funds for additional Subordinate Securities shall be made after the payments required by Sections 604 and 607 hereof.

Section 607 Payment of Rebate. Fourth, and subject to the provisions hereinabove in this Article and concurrently with the deposits to any rebate accounts for any additional Parity Securities required by any bond resolutions authorizing the issuance of such Parity Securities hereafter adopted, there shall be transferred into the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020 Rebate Account" hereby created, after making in full the monthly deposits required by Sections 604 and 606, but prior to the transfer of any Pledged Revenues to the payment of Subordinate Securities, such amounts as are required to be deposited therein to meet the District's obligations under the covenant contained in Section 922 hereof, in accordance with Section 148(f) of the Tax Code. Amounts in the Rebate Account shall be used for the purpose of making the payments to the United States required by such covenant and Section 148(f) of the Tax Code. Any amounts in the Rebate Account in excess of those required to be on deposit therein by Section 922 hereof and Section 148(f) of the Tax Code may be withdrawn therefrom and used for any lawful purpose.

Section 608 Use of Remaining Revenues. After the payments hereinabove required to be made in this Article VI are made, any remaining Pledged Revenues in the Income Account may be used at any time during any Fiscal Year whenever in the Fiscal Year there shall have been credited to the Bond Fund, to the Rebate Account, and to each other bond fund, rebate

account and reserve fund, if any, for the payment of any other securities payable from the Pledged Revenues, all amounts required to be deposited in those special accounts for such portion of the Fiscal Year, as hereinabove provided in this Article, for any one or any combination of lawful purposes, or otherwise, as the District Fire Chief may from time to time determine.

ARTICLE VII.

GENERAL ADMINISTRATION

Section 701 Administration of Accounts. The special accounts designated in Articles IV and VI hereof be administered as provided in this Article.

Section 702 Places and Times of Deposits. Each of the special accounts hereinabove designated in Articles IV and VI hereof shall be maintained as a book account and kept separate from all other accounts as a trust account solely for the purposes herein designated therefor, and the moneys accounted for in such special book accounts shall be deposited in one bank account or more in a commercial bank or commercial banks as determined and designated by the District (except as otherwise expressly stated herein). Nothing herein prevents the commingling of moneys accounted for in any two or more book accounts relating to the Project or any other District accounts in any bank account or any investment in securities hereunder. Each bank account shall be continuously secured to the fullest extent required or permitted by the laws of the State for the securing of public funds and shall be irrevocable and not withdrawable by anyone for any purpose other than the respective designated purposes. Each periodic payment shall be credited to the proper book account not later than the date therefor herein designated, except that when any such date shall be a Saturday, a Sunday or a legal holiday, then the payment shall be made on or before the next preceding secular day. Notwithstanding any other provision herein to the contrary, moneys sufficient to pay the Bond Requirements then coming due on the Outstanding Bond shall be deposited with the Paying Agent at least on the day of each interest payment date herein designated and, in any event, in sufficient time to make timely payment of such Bond Requirements.

Section 703 Investment of Moneys. Any moneys in any account designated in Articles IV and VI hereof and not needed for immediate use, may be invested or reinvested by the District Treasurer in any investments permitted under the laws of the State. For the purpose of any such investment or reinvestment, the securities shall be deemed to mature at the earliest date on which the obligor is, on demand, obligated to pay a fixed sum in discharge of the whole of such obligations.

Section 704 Required and Permissive Investments. The District Treasurer shall not have any obligation to make any investment or reinvestment hereunder, unless any moneys on hand and accounted for in any one account exceeds $5,000 and at least $5,000 therein will not be needed for a period of not less than 60 days. In that event the District Treasurer shall invest or reinvest in securities to the extent practicable not less than substantially all the amount which will not be needed during such 60-day period, except for any moneys on deposit in an interest-bearing account in any commercial bank, regardless of whether such moneys are evidenced by a certificate of deposit or otherwise, pursuant to Section 707 hereof. The District Treasurer may invest or reinvest any moneys on hand at any time as provided in Section 703 hereof even though he is not obligated to do so.

Section 705 Accounting for Investments. The securities purchased as an investment or reinvestment of moneys in any such account shall be deemed at all times to be a part of the account and held in trust therefor. Except as herein otherwise provided, any interest or other gain in any account resulting from any such investments and reinvestments in securities and from any deposits of moneys in any commercial bank pursuant to this Article shall be credited to that Fund, and any loss in any account resulting from any such investments and reinvestments in securities and from any such deposits in any commercial bank shall be charged or debited to that Fund. No loss or profit in any account on any investments or reinvestments in securities or any certificates of deposit shall be deemed to take place as a result of fluctuations in the market quotations of the investments, reinvestments or certificates before the sale or maturity thereof. In the computation of the amount in any account for any purpose hereunder, except as herein otherwise expressly provided, securities and certificates of deposit shall be valued at the cost thereof (including any amount paid as accrued interest at the time of purchase of the obligation) and other bank deposits shall be valued at the amounts deposited, exclusive of any accrued interest or any other gain to the District until such gain is realized. The expenses of purchase, safekeeping, sale and all other expenses incident to any investment or reinvestment of moneys pursuant to this Article shall be accounted for as an expense of the Project and charged to the Acquisition Account.

Section 706 Prepayment or Sale of Investment Securities. The District Treasurer having jurisdiction over moneys designated herein shall present for prepayment at

maturity or sale on the prevailing market at the best price obtainable any securities and certificates of deposit so purchased as an investment or reinvestment of moneys in any account whenever it shall be necessary to do so in order to provide moneys to meet any withdrawal, payment or transfer from such account. The District Treasurer and each other officer of the District shall not be liable or responsible for any loss resulting from any such investment or reinvestment made in accordance with this Resolution.

Section 707 Character of Funds. The moneys in any account herein authorized shall consist either of lawful money of the United States or permitted securities, or both. Moneys deposited in a demand or time deposit account in or evidenced by a certificate of deposit of any commercial bank pursuant to Section 703 hereof, appropriately secured according to the laws of the State, shall be deemed lawful money of the United States.

Section 708 Accelerated Payments. Nothing contained in Article VI hereof prevents the accumulation in any account herein designated of any monetary requirements at a faster rate than the rate or minimum rate provided in Article VI therefor, as the case may be; but no payment shall be so accelerated if such acceleration shall cause the District to default in the payment of any obligation of the District relating to the Pledged Revenues or the Project. Nothing contained herein, in connection with the Pledged Revenues received in any Fiscal Year, requires the accumulation in any account for the payment in the Comparable Bond Year of Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized, in excess of the Bond Requirements due in the Comparable Bond Year, and of any reserves required to be accumulated and maintained therefor, and of any existing deficiencies, and payable from such account, as the case may be, except as may be otherwise provided in Section 604 or elsewhere herein.

Section 709 Payment of Securities Requirements. The moneys credited to any account designated in Article VI hereof for the payment of the Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized shall be used, without requisition, voucher, warrant or further order or authority (other than is contained herein), or any other preliminaries, to pay promptly the Bond Requirements payable from such account as such bonds or other securities become due, upon the respective interest payment dates and Prepayment Dates, if any, on which

the District is obligated to pay the bonds or other securities, or upon the respective interest payment and maturity dates of such bonds or other securities, as provided therefor herein or otherwise, except to the extent any other moneys are available therefor, including, without limitation, moneys accounted for in the Bond Fund.

Section 710 Payment of Prepayment Premiums. Notwithstanding any other provision herein, this Resolution requires the accumulation in any account designated in Article VI hereof for the payment of any series of bonds or other securities payable from the Pledged Revenues of amounts sufficient to pay not only the principal thereof and interest thereon payable from such account but also the prior prepayment premiums due in connection therewith, if any, as the same become due, whenever the District shall have exercised or shall have obligated itself to exercise a prior prepayment option relating thereto, except to the extent provision is otherwise made therefor, if any prior prepayment premium is due in connection therewith. In that event moneys shall be deposited into such account in due season for the payment of all such Bond Requirements without default as the same become due.

ARTICLE VIII.

SECURITIES LIENS AND ADDITIONAL SECURITIES

Section 801 Lien of the Bond. The Bond authorized herein constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of any Parity Securities hereafter authorized to be issued, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities.

Section 802 Equality of Bond. The Bond and any Parity Securities hereafter authorized to be issued and from time to time Outstanding are equally and ratably secured by a lien on the Pledged Revenues and shall not be entitled to any priority one over the other in the application of the Pledged Revenues, regardless of the time or times of the issuance of the Bond and any other such Parity Securities, it being the intention of the District that there shall be no priority among the Bond and any such Parity Securities, regardless of the fact that they may be actually issued and delivered at different times.

Section 803 Issuance of Superior or Parity Securities. Nothing herein, subject to the limitations stated in Sections 811 and 812 hereof, prevents the issuance by the District of additional bonds or other additional securities payable from the Pledged Revenues and constituting a lien thereon superior to or on a parity with, the lien thereon of the Bond, nor prevents the issuance of bonds or other securities refunding all or a part of the Bond (or funding or refunding any other than Outstanding securities payable from Pledged Revenues), except as provided in Sections 807 through 812 hereof; but before any such additional Superior or Parity Securities are authorized or actually issued (excluding any superior or parity refunding securities other than any securities refunding Subordinate Securities, as permitted in Section 810C hereof):

A. Absence of Default. At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District shall not be in default in making any payments required by Sections 604, 606 or 607 hereof with respect to any Superior or Parity Securities.

B. Earnings Test. Except as hereinafter otherwise provided: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional Superior or Parity Securities shall have been at least

sufficient to pay an amount equal to the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional Superior or Parity Securities are issued and ending on the last Bond Year in which the Outstanding Bond mature) of the Outstanding Bond and any other Outstanding Superior or Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor); or, (2) the Pledged Revenues estimated by the District Fire Chief, independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional Superior or Parity Securities proposed to be issued, shall be at least equal to such combined maximum annual principal and interest requirements to be paid during such Comparable Bond Year.

C. Adjustment of Pledged Revenues. In any computation of such earnings test as to whether or not additional Superior or Parity Securities may be issued as provided in subsection B of this Section, the amount of the Pledged Revenues for the next preceding Fiscal Year shall be decreased and may be increased by the amount of any loss or gain conservatively estimated by the District Fire Chief, independent feasibility consultant or Independent Accountant making the computations under this Section, which loss or gain results from any change in the rate of the imposition of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such Superior or Parity Securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the designated earnings test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Section 804 Certification of Revenues. A written certification or written opinion by the District Fire Chief, an independent feasibility consultant or an Independent Accountant, based upon estimates thereby as provided in Sections 803B and 803C hereof, that the annual revenues when adjusted as hereinabove provided in Section 803C hereof, are

sufficient to pay such amounts as provided in Section 803B hereof, shall be conclusively presumed to be accurate in determining the right of the District to authorize, issue, sell and deliver additional Superior or Parity Securities with a lien on Pledged Revenues superior to or on a parity with the Bond.

Section 805 Subordinate Securities Permitted. Subject to the limitations stated in Sections 811 and 812 hereof, the District may issue Subordinate Securities payable from the Pledged Revenues having a lien thereon subordinate, inferior and junior to the lien thereon of the Bond.

Section 806 Superior Securities Permitted. Subject to the requirements stated in Article VIII hereof, the District may issue Superior Securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the Bond; however, such Superior Securities shall not be issued as general obligations of the District.

Section 807 Issuance of Refunding Securities. At any time after the Bond, or any part thereof, are issued and remain Outstanding, if the District shall find it desirable to refund the Outstanding Bond or other Outstanding securities payable from and constituting a lien upon any Pledged Revenues, such Bond or other securities, or any part thereof, may be refunded only if the Bond or other securities at the time or times of their required surrender for payment shall then mature or shall be then callable for prior prepayment for the purpose of refunding them at the District's option upon proper call, unless the owner or owners of all such Outstanding Bond or other securities consent to such surrender and payment, regardless of whether the priority of the lien for the payment of the refunding securities on the Pledged Revenues is changed (except as provided in Sections 806 and 808 through 812 hereof).

Section 808 Partial Refundings. The refunding bonds or other refunding securities so issued, unless issued as Subordinate Securities, shall enjoy complete equality of lien with the portion of any securities of the same issue which is not refunded, if there is any; and the owner or owners of the refunding securities shall be subrogated to all of the rights and privileges enjoyed by the owner or owners of the unrefunded securities of the same issue partially refunded by the refunding securities.

Section 809 Limitations Upon Refundings. Any refunding bonds or other refunding securities payable from any Pledged Revenues shall be issued with such details as the

District may by instrument provide, subject to the provisions of Sections 811 and 812 hereof, and subject to the inclusion of any such rights and privileges designated in Section 808 hereof, but without any impairment of any contractual obligation imposed upon the District by any proceedings authorizing the issuance of any unrefunded portion of the Outstanding securities of any one or more issues (including, without limitation, the Bond).

Section 810 Protection of Securities Not Refunded. If only a part of the Outstanding Bond and other Outstanding securities of any issue or issues payable from the Pledged Revenues is refunded, then such securities may not be refunded without the consent of the owner or owners of the unrefunded portion of such securities:

A. Requirements Not Increased. Unless the refunding securities do not increase for any Bond Year the annual principal and interest requirements evidenced by the refunding securities and by the Outstanding securities not refunded on and before the last maturity date or last Prepayment Date, if any, whichever is later, if any, of the unrefunded securities, and unless the lien of any refunding bonds or other refunding securities on the Pledged Revenues is not raised to a higher priority than the lien thereon of the bonds or other securities thereby refunded; or

B. Subordinate Lien. Unless the lien on any Pledged Revenues for the payment of the refunding securities is subordinate to each such lien for the payment of any securities not refunded; or

C. Default and Earnings Test. Unless the refunding bonds or other refunding securities are issued in compliance with Section 803 hereof (including subsections A through C thereof) and Section 804 hereof.

Section 811 Payment Dates of Additional Securities. Any additional superior, parity or subordinate bonds or other additional Superior, Parity or Subordinate Securities (including, without limitation, any funding or refunding securities) issued in compliance with the terms hereof shall bear interest payable at the times and shall mature on the dates designated by the District in the Supplemental Resolution authorizing such securities as provided in Section 812 hereof.

Section 812 Supplemental Resolution. Additional bonds or other additional securities payable from the Pledged Revenues shall be issued only after authorization thereof by a supplemental instrument of the District stating the purpose or purposes of the issuance of the additional bonds or other additional securities, directing the application of the proceeds thereof to such purpose or purposes, directing the execution thereof, and fixing and determining the date, principal amount, maturity or maturities, designation and numbers thereof, the maximum rate or rates of interest to be borne thereby, any prior prepayment privileges of the District with respect thereto and other provisions thereof not in conflict with this Resolution. All additional bonds or other additional securities shall bear such date, shall bear such numbers and series designation, letters or symbols prefixed to their numbers distinguishing them from each other security, shall be payable at such place or places at such times, may be subject to prepayment prior to maturity on such terms and conditions, and shall bear interest at such rate or at such different and varying rates per annum, as may be fixed by instrument or other document of the District.

ARTICLE IX.

MISCELLANEOUS PROTECTIVE COVENANTS

Section 901 General. The District hereby particularly covenants and agrees with the owners of the Bond and makes provisions which shall be a part of its contract with such owners to the effect and with the purposes set forth in the following provisions and sections of this article.

Section 902 Performance of Duties. The District shall faithfully and punctually perform or cause to be performed all duties with respect to the Pledged Revenues and the Project required by the Constitution and laws of the State and the various resolutions, ordinances and other instruments of the District, including, without limitation, the proper segregation of the proceeds of the Bond and the Pledged Revenues and their application from time to time to the respective accounts provided therefor.

Section 903 Further Assurances. At any and all times the District, except when otherwise required by law, shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge, deliver and file or record all and every such further instruments, acts, deeds, conveyances, assignments, transfers, other documents and assurances as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular the rights, the Pledged Revenues, and other moneys and accounts hereby pledged or assigned, or which the District may hereafter become bound to pledge or to assign, or as may be reasonable and required to carry out the purposes of this Resolution and to comply with the Project Act, the Bond Act and all laws supplemental thereto. The District shall at all times, to the extent permitted by law, defend, preserve and protect the pledge of the Pledged Revenues and other moneys and accounts pledged hereunder and all the rights of every owner of the Bond against all claims and demands of all Persons whomsoever.

Section 904 Conditions Precedent. Upon the date of issuance of any Bond, all conditions, acts and things required by the Constitution or statutes of the State, including without limitation, the Project Act, the Consolidated Tax Act and the Bond Act, or this Resolution, to exist, to have happened, and to have been performed precedent to or in the issuance of the Bond shall exist, have happened, and have been performed; and the Bond, together with all other

obligations of the District, shall not contravene any debt or other limitation prescribed by the State Constitution or statutes.

Section 905 Covenant to Perform. The District shall observe and perform all of the terms and conditions contained in this Resolution and the Project Act, the Bond Act and all laws supplemental thereto and shall comply with all valid acts, rules, regulations, orders and directives of any legislative, executive, administrative of judicial body applicable to the Project, to any such other facilities, or to the District.

Section 906 Protective Security. The District and the officers, agents and employees of the District shall not take any action in such manner or to such extent as might prejudice the security for the payment of the Bond Requirements of the Bond and any other securities payable from the Pledged Revenues according to the terms thereof. No contract shall be entered into nor any other action taken by which the rights of any owner of any Bond or other security payable from the Pledged Revenues might be prejudicially and materially impaired or diminished.

Section 907 Accumulation of Interest Claims. In order to prevent any accumulation of coupons or claims for interest after maturity, the District shall not directly or indirectly extend or assent to the extension of the time for the payment of any coupon or claim for interest on any of the Bond or any other securities payable from the Pledged Revenues; and the District shall not directly or indirectly be a party to or approve any arrangements for any such extension or for the purpose of keeping alive any of such coupons or other claims for interest. If the time for the payment of any such coupons or of any other such installment of interest shall be extended in contravention of the foregoing provisions, such coupon or installment or installments of interest after such extension or arrangement shall not be entitled in case of default hereunder to the benefit or the security of this Resolution, except upon the prior payment in full of the principal of the Bond and any such other securities then Outstanding and of all matured interest on such securities the payment of which has not been extended.

Section 908 Prompt Payment of Bond. The District shall promptly pay the Bond Requirements of every Bond issued hereunder and secured hereby at the places, on the dates, and in the manner specified herein and in the Bond according to the true intent and meaning hereof.

Section 909 Use of Bond Fund. The Bond Fund shall be used solely, and the moneys credited to such account are hereby pledged, for the purpose of paying the Bond Requirements of the Bond, subject to the provisions concerning surplus moneys in Sections 605, 608 and 1001 hereof.

Section 910 Additional Securities. Any other securities hereafter authorized to be issued and payable from the Pledged Revenues shall not hereafter be issued, unless the additional securities are also issued in conformance with the provisions of Articles VI and VIII hereof.

Section 911 Other Liens. Other than as provided herein, there are no liens or encumbrances of any nature whatsoever on or against the Project, or any part thereof, or on or against the Pledged Revenues derived or to be derived.

Section 912 Corporate Existence. The District shall maintain its corporate identity and existence so long the Bond remains Outstanding, unless another body corporate and politic by operation of law succeeds to the powers, privileges, rights, liabilities, disabilities, duties and immunities of the District and is obligated by law to fix and collect the Pledged Revenues as herein provided without adversely affecting to any substantial degree at any time the privileges and rights of any owner of any Outstanding Bond.

Section 913 Distribution of Pledged Revenues. The Pledged Revenues distributed to the District shall be used for the payment of the Bond Requirements of all securities payable from the Pledged Revenues, including reasonable reserves therefor, as herein provided and the payment of expenses of the Project in each Fiscal Year and any amounts required to meet then existing deficiencies relating to any account relating to the Pledged Revenues or any securities payable therefrom.

Section 914 Records. So long as any of the Bond and any other securities payable from the Pledged Revenues remain Outstanding, proper books of record and account shall be kept by the District, separate and apart from all other records and accounts, showing complete and correct entries of all transactions relating to the Pledged Revenues.

Section 915 Rights Concerning Records of Pledged Revenues. Any owner of the Bond or any other securities payable from the Pledged Revenues, or any duly authorized agent or agents of such owner, shall have the right at all reasonable times to inspect all records,

accounts and data relating thereto, concerning the Pledged Revenues and to make copies of such records, accounts and data.

Section 916 Tax Levies. The District annually shall levy, or cause to be levied, General Taxes on all taxable property in the District fully sufficient to pay the Bond Requirements of the Outstanding Bond (and any other indebtedness or other obligations of the District), except to the extent other revenues are available therefor, including, without limitation, the Pledged Revenues pledged for the payment of the Bond, as the Bond Requirements accrue, reasonable allowance being made for delinquent tax collections anticipated at the time of each levy, at the time and in the manner provided by law for levying other Taxes; and the District and the Board shall require the officers of the District to levy, extend, and collect General Taxes in the manner provided by law for the purpose of creating funds for the payment of the Bond Requirements of the Bond, other indebtedness, or general obligations. General Taxes for the Bond, when collected, shall be kept for and applied only to the payment of the Bond Requirements of the Bond, as herein provided.

Section 917 Tax Covenant; Bank Qualification. The District covenants for the benefit of the owners of the Bond that it will not take any action or omit to take any action with respect to the Bond, the proceeds thereof, any other funds of the District if such action or omission (i) would cause the interest on the Bond to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code, or (ii) would cause interest on the Bond to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The foregoing covenant shall remain in full force and effect notwithstanding the payment in full or defeasance of the Bond until the date on which all obligations of the District in fulfilling the above covenant under the Tax Code have been met.

The District hereby designates the Bond as "qualified tax-exempt obligations" for purposes of 265(b)(3)(B) of the Tax Code. The District does not expect to issue more than $10,000,000 of tax-exempt obligations during calendar year 2020.

ARTICLE X.

MISCELLANEOUS

Section 1001 Defeasance. When all Bond Requirements of any Bond have been duly paid, the pledge and lien and all obligations hereunder as to that Bond shall thereby be discharged and the Bond shall no longer be deemed to be Outstanding within the meaning of this Resolution. There shall be deemed to be due payment of any Outstanding Bond or other security when the District has placed in escrow or in trust with a trust bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from Federal Securities in which such amount wholly or in part may be initially invested) to meet all Bond Requirements of the Bond or other security, as the same become due to the final maturity of the Bond or other security, or upon any Prepayment Date as of which the District shall have exercised or shall have obligated itself to exercise its prior prepayment option by a call of the Bond or other security for payment then. The Federal Securities shall become due before the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and the bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to prepayment at the option of the owners thereof to assure availability as so needed to meet the schedule. For the purpose of this section "Federal Securities" shall include only Federal Securities which are not callable for prepayment prior to their maturities except at the option of the owner thereof.

Section 1002 Delegated Powers. The Chair of the Board, the Clerk and Treasurer of the District, and other officers and agents of the District hereby are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including, without limitation:

A. Printing Bond. The printing of the Bond, including, without limitation, the printing on each Bond, if requested by the Purchaser, a statement of insurance, if applicable, pertaining to the Bond; and

B. Final Certificates. The execution of such certificates as may be reasonably required by the Purchaser, relating, inter alia, to

(1) The tenure and identity of the officials of the District,

(2) The delivery of the Bond and the receipt of the bond purchase price,

(3) The exclusion of the interest on the Bond from gross income for federal income tax purposes, and

(4) If it is in accordance with fact, the absence of litigation, pending or threatened, affecting the validity therefor.

C. Purchase Proposal. The execution by the District Fire Chief of the Purchase Proposal between the Purchaser and the District.

D. Certificates. The completion and execution by the District Fire Chief of the Certificate of the District in accordance with the provisions of this Resolution.

Section 1003 Statute of Limitations. No action or suit based upon the Bond or other obligation of the District shall be commenced after it is barred by any statute of limitations relating thereto. Any trust or fiduciary relationship between the District and the owner of the Bond or other obligee regarding any such other obligation shall be conclusively presumed to have been repudiated on the maturity date or other due date thereof unless the Bond is presented for payment or demand for payment of any such other obligation is otherwise made before the expiration of the applicable limitation period. Any moneys from whatever source derived remaining in any account reserved, pledged or otherwise held for the payment of any such obligation, action or suit for the collection of which has been barred, shall revert to the Income Account, unless the District shall otherwise provide by instrument of the District. Nothing herein prevents the payment of any such obligation after any action or suit for its collection has been barred if the District deems it in the best interests of the public to do so and orders such payment to be made.

Section 1004 Evidence of Ownership. Any request, consent or other instrument which this Resolution may require or may permit to be signed and to be executed by the owner of the Bond or other securities may be in one or more instruments of similar tenor and shall be signed or shall be executed by each such owner in person or by his or her attorney appointed in writing. Proof of the execution of any such instrument or of an instrument appointing any such attorney, or the holding by any Person of the securities, shall be sufficient for any purpose of this

Resolution (except as otherwise herein expressly provided) if made in the following manner, but the District may, nevertheless, in its discretion require further or other proof in cases when it deems the same desirable:

A. Proof of Execution. The fact and the date of the execution by any owner of the Bond or other securities or his or her attorney of such instrument may be provided by the certificate, which need not be acknowledged or verified, of an officer of a bank or trust company satisfactory to the Paying Agent and Registrar or of and notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the individual signing such request or other instrument acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before the notary public or other officer; the authority of the individual or individuals executing any such instrument on behalf of a corporate owner of any securities may be established without further proof if the instrument is signed by an individual purporting to be the president or a vice president of the corporation with a corporate seal affixed and attested by an individual purporting to be its Clerk or an assistant Clerk; and the authority of any Person or Persons executing any such instrument in any fiduciary or representative capacity may be established without further proof if the instrument is signed by a Person or Persons purporting to act in such fiduciary or representative capacity; and

B. Proof of Ownership. The ownership of any of the Bond or other securities held by any Persons executing any instrument as a holder of securities, and the numbers, date and other identification thereof, together with the date of his or her holding the securities, shall be proved by the registration records at the District kept by the Registrar.

Section 1005 Warranty upon Issuance of the Bond. The Bond, authorized as herein provided, when duly executed and delivered for the purpose provided for in this Resolution shall constitute a warranty by and on behalf of the District for the benefit of each and every future holder of the Bond that the Bond has been issued for a valuable consideration in full conformity with law.

Section 1006 Immunities of Purchaser. The Purchaser and any associate thereof are under no obligation to any holder of the Bond for any action that they may or may not take or in respect of anything that they may or may not do by reason of any information contained in any reports or other documents received by them under the provisions of this Resolution. The immunities and exemptions from liability of the Purchaser and any associate thereof hereunder extend to their partners, directors, successors, employees and agents.

Section 1007 Police Power. Nothing herein prohibits or otherwise limits or inhibits the exercise by the Federal Government, the State, any agency thereof or any public body thereof, including, without limitation, the District, of the police power, i.e., essential governmental powers for the public welfare. The provisions hereof are subject to any proper exercise hereafter of the police power thereby. The District cannot contract away the police power thereof nor limit or inhibit by contract the proper exercise of the police power thereby, and this Resolution does not purport to do so.

Section 1008 Replacement of Registrar or Paying Agent. If the Registrar or Paying Agent so appointed shall resign, or if the District shall reasonably determine that the Registrar or Paying Agent has become incapable of performing its duties hereunder, the District may, upon notice mailed to each owner of any Bond at his or her address last shown on the registration records, appoint a successor Registrar or Paying Agent or both. Every such successor Registrar or Paying Agent shall be an officer or employee of the District or a trust bank. It shall not be required that the same institution serve as both Registrar and Paying Agent hereunder, but the District shall have the right to have the same institution serve as both Registrar and Paying Agent hereunder. No resignation or dismissal of the Registrar or the Paying Agent may take effect until a successor is appointed.

Any corporation or association into which the Registrar or Paying Agent may be converted or merged, or with which they may be consolidated, or to which they may sell or transfer their corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer, to which they are a party, shall be and become the successor Registrar or Paying Agent under this Resolution, without the execution or filing of any instrument or any further act, deed,

or conveyance on the part of any of the parties hereto, anything in this Resolution to the contrary notwithstanding.

ARTICLE XI.

PRIVILEGES, RIGHTS AND REMEDIES

Section 1101 Bondowner's Remedies. Each owner of any Bond issued hereunder shall be entitled to all of the privileges, rights and remedies provided or permitted in the Project Act and the Bond Act, and as otherwise provided or permitted by law or in equity or by other statutes, except as provided in Sections 207 through 210 hereof, but subject to the provisions herein concerning the pledge of and the covenants and the other contractual provisions concerning the Pledged Revenues and the proceeds of the Bond.

Section 1102 Right to Enforce Payment. Nothing in this article affects or impairs the right of any owner of any Bond to enforce the payment of the Bond Requirements due in connection with his Bond or the obligation of the District to pay the Bond Requirements of each Bond to the owner thereof at the time and the place expressed in the Bond.

Section 1103 Events of Default. Each of the following events is hereby declared an "event of default":

A. Nonpayment of Principal and Premium. Payment of the principal of the Bond, or any prior prepayment premium due in connection therewith, or both, is not made when the same becomes due and payable at maturity, or by proceedings for optional prior prepayment, or otherwise;

B. Nonpayment of Interest. Payment of any installment of interest on the Bond is not made when the same becomes due and payable;

C. Incapable to Perform. The District for any reason is rendered incapable of fulfilling its obligations hereunder;

D. Nonperformance of Duties. The District fails to carry out and to perform (or in good faith to begin the performance of) all acts and things lawfully required to be carried out or to be performed by it under any contract relating to the Pledged Revenues, or otherwise, including, without limitation, this Resolution, and such failure continues for 60 days after receipt of notice from the owners of 10% in principal amount of the Bond then Outstanding;

E. Appointment of Receiver. An order or decree is entered by a court of competent jurisdiction with the consent or acquiescence of the District appointing a receiver or receivers for the Pledged Revenues and any other moneys subject to the lien to secure the payment of the Bond, or if an order or decree having been entered without the consent or acquiescence of the District is not vacated or discharged or stayed on appeal within 60 days after entry; and

F. Default of Any Provision. The District makes any default in the due and punctual performance of any other of the representations, covenants, conditions, agreements and other provisions contained in the Bond or in this Resolution on its part to be performed, and if the default continues for 60 days after written notice specifying the default and requiring the same to be remedied is given to the District by the owners of 10% in principal amount of the Bond then Outstanding.

Section 1104 Remedies for Default. Upon the happening and continuance of any of the events of default, as provided in Section 1103 hereof, then and in every case the owner or owners or not less than 10% in principal amount of the Bond then Outstanding, including, without limitation, a trustee or trustees therefor, may proceed against the District and its agents, officers and employees to protect and to enforce the rights of any owner of the Bond under this Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained herein or in an award of execution of any power herein granted for the enforcement of any proper, legal or equitable remedy as the owner or owners may deem most effectual to protect and to enforce the rights aforesaid, or thereby to enjoin any act or thing which may be unlawful or in violation of any right of any owner of any Bond, or to require the District to act as it if were the trustee of an express trust, or any combination of such remedies. All proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all owners of the Bond and any Parity Securities then Outstanding.

Section 1105 Receiver's Rights and Privileges. Any receiver appointed in any proceedings to protect the rights of owners hereunder, the consent to any such appointment being

hereby expressly granted by the District, receive and apply all Pledged Revenues arising after the appointment of the receiver in the same manner as the District itself might do.

Section 1106 Rights and Privileges Cumulative. The failure of any owner of any Outstanding Bond to proceed in any manner herein provided shall not relieve the District or any officers, agents or employees thereof of any liability for failure to perform or carry out any duty, obligation or other commitment. Each right or privilege of any owner (or trustee thereof) is in addition and is cumulative to any other right or privilege, and the exercise of any right or privilege by or on behalf of any owner shall not be deemed a waiver of any other right or privilege thereof.

Section 1107 Duties upon Defaults. Upon the happening of any of the events of default as provided in Section 1103 hereof, the District, in addition, shall do and perform all proper acts on behalf of and for the owners of the Bond to protect and to preserve the security created for the payment of their Bond and to insure the payment of the Bond Requirements promptly as the same become due. During any period of default, so long as the Bond issued hereunder, as to any Bond Requirements, is Outstanding, except to the extent it may be unlawful to do so, all Pledged Revenues shall be paid into the Bond Fund, or, in the event of securities heretofore and hereafter issued and Outstanding during that period of time on a parity with the Bond, shall be paid into the bond accounts for all Parity Securities on an equitable and prorated basis, and used for the purposes therein provided. If the District fails or refuses to proceed as in this Section provided, the owner or owners of not less than 10% in principal amount of the Bond then Outstanding, after demand in writing, may proceed to protect and to enforce the rights of the owners of the Bond as hereinabove provided; and to that end any such owners of Outstanding Bond shall be subrogated to all rights of the District under any agreement, lease or other contract the Pledged Revenues entered into before the effective date of this Resolution or thereafter while the Bond is Outstanding.

Section 1108 Prejudicial Action Unnecessary. Nothing in this article requires the District to proceed as provided therein if the District determines in good faith and without any gross abuse of its discretion that if the District so proceeds it is more likely than not to have an adverse effect on the Outstanding Bond, the owners thereof, the Pledged Revenues or any

Outstanding Parity Securities, or the action is otherwise likely to affect materially and prejudicially the owners of the Outstanding Bond and any Outstanding Parity Securities.

ARTICLE XII.

AMENDMENT OF RESOLUTION

Section 1201 Privilege of Amendments. This ordinance may be amended by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, and without the consent of or notice to the holders of the Bonds, for the purpose of curing any ambiguity or formal defect or omission herein or for any reason which does not materially adversely affect the interests of the owners of the Bond. This Resolution may be amended or supplemented by instruments adopted by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, but with the written consent of the insurer of the Bond, if any, or the owners of a majority in aggregate principal amount of the Bond authorized by this Resolution and Outstanding at the time of the adoption of the amendatory or supplemental instrument, excluding, pursuant to paragraph (4) of Section 102B hereof, the Bond which may then be held or owned for the account of the District, but including such refunding securities as may be issued for the purpose of refunding the Bond if the refunding securities are not owned by the District.

Section 1202 Limitations upon Amendments. No such instrument shall permit without the written consent of the insurer of the Bond, if any, and all owners of the Bond adversely and materially affected thereby:

A. Changing Payment. A change in the maturity or in the terms of prepayment of the principal of any Outstanding Bond or any installment of interest thereon; or

B. Reducing Return. A reduction in the principal amount of any Bond, the rate of interest thereon, or any prior prepayment premium payable in connection therewith; or

C. Modifying any Bond. A reduction of the percentages or otherwise affecting the description of the Bond the consent of the owners of which is required for any modification or amendment; or

D. Priorities between Bond. The establishment of priorities as between the Bond issued and Outstanding under the provisions of this Resolution; or

E. Partial Modification. The modifications of or otherwise materially and prejudicially affecting the rights or privileges of the owners of less than all of the Bond then Outstanding.

Section 1203 Notice of Amendment. Whenever the District proposes to amend or modify this Resolution under the provisions of this Article, it shall cause notice of the proposed amendment to be given not later than 30 days prior to the date of the proposed enactment of the amendment by mailing electronically or otherwise to each:

(1) The insurer of the Bond, if any,

(2) The Paying Agent,

(3) The Registrar, and

(4) The owner of the Bond Outstanding.

The notice shall briefly set forth the nature of the proposed amendment and shall state that a copy of the proposed amendatory instrument is on file in the office of the Clerk for public inspection.

Section 1204 Time for Amendment. Whenever at any time within one year from the date of the mailing of such notice, there shall be filed in the office of the Clerk an instrument or instruments executed by the insurer of the Bond, if any, or the owners of at least a majority in aggregate principal amount of the Bond then Outstanding, which instrument or instruments shall refer to the proposed amendatory instrument described in the notice and shall specifically consent to and approve the adoption of the instrument, thereupon, but not otherwise, the District may adopt the amendatory instrument and the instrument shall become effective.

Section 1205 Binding Consent to Amendment. If the insurer of the Bond, if any, or the owners of at least a majority in aggregate principal amount of the Bond Outstanding, at the time of the adoption of the amendatory instrument, or the predecessors in title of such owners shall have consented to and approved the adoption thereof as herein provided, no owner of any Bond, whether or not the owner shall have consented to or shall have revoked any consent as in this article provided, shall have any right or interest to object to the adoption of the amendatory

instrument or to object to any of the terms or provisions therein contained or to the operation thereof or to enjoin the District from taking any action pursuant to the provisions thereof.

Section 1206 Time Consent Binding. Any consent given by the owner of a Bond pursuant to the provisions of this Article shall be irrevocable for a period of 6 months from the date of the publication of the notice above provided for in paragraph 2 of Section 1203 A hereof, and shall be conclusive and binding upon all future owners of the same Bond during that period. The consent may be revoked at any time after 6 months from the date of the mailing of the notice, by the owner who gave the consent or by a successor in title by filing notice of the revocation with the Clerk, but the revocation shall not be effective if the insurer of the Bond, if any, or the owners of a majority in aggregate principal amount of the Bond Outstanding, before the attempted revocation, consented to and approved the amendatory instrument referred to in the revocation.

Section 1207 Unanimous Consent. Notwithstanding anything contained in the foregoing provisions of this Article, the terms and the provisions of this Resolution or of any instrument amendatory hereof or supplemental hereto and the rights and the obligations of the District, the insurer of the Bond, if any, and of the owners of the Bond hereunder may be modified or amended in any respect upon the adoption by the District and upon the filing with the Clerk of an instrument to that effect and with the consent of the insurer of the Bond, if any, or the owners of the then Outstanding Bond, the consent to be given as provided in Section 1004 hereof, and no notice to the insurer of the Bond, if any, or the owners of Bond, shall be required as provided in Section 1203 hereof, nor shall the time of consent be limited except as may be provided in the consent.

Section 1208 Exclusion of District's Bond. At the time of any consent or of other action taken under this Article, the District shall furnish to the Clerk a certificate of the District Treasurer, upon which the District may rely, describing the Bond to be excluded, for the purpose of consent or of other action or of any calculation of the Outstanding Bond provided for in this Article, and the District shall not be entitled with respect to the Bond to give any consent or to take any other action provided for in this Article, pursuant to paragraph (4) of Section 102B hereof.

Section 1209 Notation on Bond. The Bond, authenticated and delivered after the effective date of any action taken as in this Article provided may bear a notation by endorsement or otherwise in form approved by the District as to the action; and if any Bond so authenticated and delivered shall bear such notation, then upon demand of the owner of any Bond Outstanding at such effective date and upon presentation of his or her Bond for the purpose at the principal office of the Clerk, suitable notation shall be made on the Bond by the Clerk as to any such action. If the District so determines, a new Bond so modified as in the opinion of the District to conform to such action shall be prepared, authenticated and delivered; and upon demand of the owner of any Bond then Outstanding, shall be exchanged without cost to the owner for the Bond then Outstanding upon surrender of the Bond.

Section 1210 Proof of Resolutions and Bond. The fact and date of execution of any instrument under the provisions of this Article, the amount and number of the Bond held by any Person executing the instrument, and the date of his holding the same may be proved as provided by Section 1004 hereof.

PASSED AND ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, ON OCTOBER 6, 2020.

Proposed on October 6, 2020.

Proposed by Commissioner HARTUNG.

Passed October 6, 2020.

Vote:

Ayes: MARSHA BERKBIGLER
KITTY JUNG
VAUGHN HARTUNG
JEANNE HERMAN

Nays: _____

Absent: BOB LUCEY

Attest: _____
Deputy Clerk

_____
Chair of the Board

51810508

STATE OF NEVADA)
) **ss.**
TRUCKEE MEADOWS)
FIRE PROTECTION DISTRICT)

I am the duly chosen and qualified Clerk of the Truckee Meadows Fire Protection District (the "District"), Nevada, and in the performance of my duties as Clerk do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution adopted by the Board of Fire Commissioners of the District (the "Board") at a regular meeting of the Board held on October 6, 2020, and the original of such resolution has been approved and authenticated by the signature of the Chair and myself as Clerk, and has been recorded in the minute book of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

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

Those Voting Aye:	Vaughn Hartung, Chair ~~Bob Lucey, Vice Chair~~ Marsha Berkbigler Kitty Jung Jeanne Herman
Those Voting Nay:	_____
Those Absent:	BOB LUCEY

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

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020 and, if applicable, the Nevada Governor's Directive 006, as amended. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the resolution is attached as Exhibit A, as posted no later than 9:00 a.m. at least 3 working days in advance of the meeting on the District's website, if any, on the State of Nevada's official website and if required by the NRS 241.020 and the Nevada Governor's Directive 006, as amended, at the Board's office and three other locations.

5. No later than 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in accordance with the provisions of Chapter 241 of NRS.

IN WITNESS WHEREOF, I have hereunto set my hand on behalf of the District on October 6, 2020.

Jan Galassini, Chief Deputy
County Clerk



EXHIBIT A

(Attach Copy of Notice of October 6, 2020 Meeting)

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Marsha Berkbigler, Vice-Chair
Kitty Jung
Vaughn Hartung
Jeanne Herman

FIRE CHIEF
Charles A. Moore

DEPUTY DISTRICT ATTORNEY
Mary Kandaras

Notice of Meeting and Agenda

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

10:00 a.m.

Tuesday, October 6, 2020

Washoe County Administrative Complex, Commission Chambers

1001 E. Ninth Street, Reno, Nevada

In Person and Online Viewing. Effective September 8, 2020, the public will be allowed in the Commission Chambers, not to exceed a total number of 25 persons within the Chambers at any given time. Due to evolving concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 (extended by later Directives the most recent of which is Directive 029), which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate, future meetings may be held by teleconference only. Any member of the public wanting to attend, participate or provide public comment in-person at meetings should review the Board's agenda posted online at https://tmfpd.us/agendas-minutes/ to determine whether in-person attendance has been suspended by the Governor or Board.

This meeting will be held with limited in person attendance and via Zoom teleconference at: https://us02web.zoom.us/j/81636178980.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application. This meeting will also be televised live and replayed on Washoe Channel at: https://www.washoecounty.us/mgrsoff/Communications/wctv-live.php and on Youtube at: https://www.youtube.com/user/WashoeCountyTV.

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 775-326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Public Comment. Public comment, whether on action items or general public comment, is limited to three (3) minutes per person. No action may be taken on a matter raised under general public comment until the matter is included on an agenda as an item on which action may be taken. Anyone wishing to provide live public comment may do so in-person, subject to the 25-person limitation described above, or by teleconference during the hearing by logging into the ZOOM webinar by accessing the following link: https://us02web.zoom.us/j/81636178980.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application.

Members of the public may also submit comments by mail or email to Washoe311@washoecounty.us. The District will make reasonable efforts to include all comments received by email and voicemail into the record. Please try to provide email comments by 4:00 p.m. the day prior to the meeting. Comments are limited to 3 minutes per person.

Pursuant to NRS 241.020, the Agenda for the Board of Fire Commissioners has been electronically posted at: https://tmfpd.us/agendas-minutes/. Pursuant to Section 3 of the Declaration of Emergency Directive 006 ("Directive 006"), the requirement contained in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and further, the requirement that notice agendas be physically posted within the State of Nevada has been suspended.

Support documentation for the items on the agenda, provided to the Board of Fire Commissioners is available to members of the public at the District's Admin Office (3663 Barron Way, Reno, Nevada) Sandy Francis, Administrative Assistant I, phone (775) 328-6124 and on the Truckee Meadows Fire Protection District's website at https://tmfpd.us/agendas-minutes/ and https://notice.nv.gov

1. Salute to the Flag
2. Call to order/roll call
3. Public Comment - Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.
4. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).
5. Consent Items: FOR POSSIBLE ACTION

   A. Recommendation to approve the meeting minutes from the September 1, 2020 Board of Fire Commissioners Meeting. (All Commission Districts) FOR POSSIBLE ACTION.

   Attachments: Item #5A 2020-09-01 Draft Meeting Minutes

   B. Recommendation to amend the Employment Agreement between Truckee Meadows Fire Protection District and Alex Kukulus, Deputy Chief, to provide "Call Back-Pay" or "Compensatory Time" when Deputy Chief Kukulus is required to respond to emergency situations outside of his 40-hour workweek. Any "Compensatory Time" or "Call-Back Pay" must be authorized by the Fire Chief. This Amendment shall be effective retroactively to July 1, 2020. (All Commission Districts) FOR POSSIBLE ACTION

   Attachments: Item #5B Amendment NO 1 to DC Kukulus Employment Agreement Staff Report
   Item #5B Amendment NO 1 to DC Kukulus Employment Agreement

C. Recommendation to amend the Employment Agreement between Truckee Meadows Fire Protection District and Dale Way, Deputy Chief, to provide "Call Back-Pay" or "Compensatory Time" when Deputy Chief Way is required to respond to emergency situations outside of his 40-hour workweek. Any "Compensatory Time" or "Call-Back Pay" must be authorized by the Fire Chief. This Amendment shall be effective retroactively to July 1, 2020. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5C Amendment NO 1 to DC Way Employment Agreement
Staff Report
Item #5C Amendment NO 1 to DC Way Employment Agreement

D. Recommendation to approve an increase in the salary range for the Chief Fiscal Officer (CFO) job classification from $85,800-$111,508 to $102,960 - $133,810 and authorize a 10% salary adjustment from $111,508 to $122,659 for the current CFO retroactively to July 1, 2020 based on the recommendations of the Korn Ferry/Hay Group, which was engaged to perform an analysis of the scope of the CFO's current job duties and pay data to ensure the recommended range is fair when compared to similar positions. (All Commission Districts.) FOR POSSIBLE ACTION

Attachments: Item #5D CFO Salary Range Amendment Staff Report

E. Recommendation to acknowledge the communications and reports received by the Washoe County Clerk on behalf of the Truckee Meadows Fire Protection District's Board of Fire Commissioners, included in the category "Additional Documents". (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5E C&R Aknowledge Staff Report
Item #5E C&Rs 2020-10-06

End of Consent

6. Awards and recognition of Truckee Meadow Fire Protection District Personnel. FOR DISCUSSION ONLY

Golden Axe Award - Captain Derek Reid

Veterans of Foreign War National Firefighter of the Year Award - Captain Derek Reid

7. International Association of Firefighters, Local 2487 Report. FOR DISCUSSION ONLY

8. Fire Prevention Month Proclamation. FOR POSSIBLE ACTION

Attachments: Item #8 2020 Fire Prevention Month Proclamation

9. Fire Chief Report. FOR DISCUSSION ONLY

A. Informational briefing on operational matters and activities for the month of September and October 2020 to include the following items:

1. Hidden Valley Fire Station (37) Development Update
2. Green Waste Collection Dates
2. Fuels Division Update
4. Shooting Range Development

B. Commissioner DashBoard: Status update on ongoing Commissioner requests of the Fire Chief

C. Review of recent critical calls response statistics for July and August 2020 to include Mutual and Auto Aid for our regional partners.

Attachments: Item #9 Chiefs Monthly Report for October 2020
Item #9A.1 TMPD Station 37 Hidden Valley Scheme A
Item #9A.3 Fuels Quarterly Memo
Item #9B Commissioner Request DashBoard
Item #9C July 2020 - Response Report
Item #9C August 2020 - Response Report

End of Fire Chief Report

10. Recommendation to authorize acceptance of a grant in an amount not to exceed $1.2 million dollars from the Nevada Division of Forestry (NDF) for the purpose of increasing fire suppression work in accordance with NRS 474.580 and authorize Fire Chief to execute necessary documents. The grant will be used to expand the fire suppression work TMFPD performs with NV Energy by increasing personnel and equipment. The equipment and personnel will also be used to assist with TMFPD's firefighting mission. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #10 NDF Grant (for NV Energy Work) Staff Report

11. Recommend authorizing the payment of up-front expenses in a total amount not to exceed $500,000 for the purchase of two (2) Type V fire apparatus from US Fire Equipment in accordance with bid ITB 3132 and two (2) "Chipper Dump Trucks" with vendor to be determined. These upfront costs will be reimbursed under the Hazardous Fuels Management and Standby Services Agreement with NV Energy or Nevada Division of Forestry Grant for fire suppression work. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #11 Type 5 Brush Engines and Chipper Dump Trucks Staff Report

12. Recommendation to adopt a Resolution authorizing the issuance of General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) in the maximum principal amount of $2,100,000 to defray wholly or in part the cost of acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property. The proposal to issue these bonds was approved by the Washoe County Debt Management Commission per NRS 350.014 et. seq. on February 28, 2020. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #12 Issuance of Bonds Staff Report
Item #12 Issuance of Bond Resolution TM16-2020
Item #12 Issuance of Bond Compiled Certificate
Item #12 Issuance of Bond Bid Summary

13. Recommendation to accept a Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response (SAFER) Grant award, # EMW-2019-FF-01534, in the estimated amount of $1,038,799.62 for the purpose of hiring three (3) additional Firefighter/Paramedic positions to enhance the District's current staffing levels and authorize Finance to make appropriate budget adjustments. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #13 2020 SAFER Grant Award Staff Report

14. Recommendation to approve a Health Benefits Program for District employees, dependents and retirees and authorize the Chair of the Board of Fire Commissioners to execute all insurance contracts and service agreements pertinent to the approved Health Benefits Program. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #14 2021 Health Benefits Package Staff Report
Item #14 Guardian Dental Renewal 2021
Item #14 Standard Life Renewal 2021
Item #14 Pandemic Support Program Renewal Cover Letter
FL.WA.CA
Item #14 TMFPD Analysis 2021 LP Insurance

15. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).

16. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.

Adjournment

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CERTIFICATE OF THE DISTRICT

The undersigned is the duly appointed District Fire Chief of the Truckee Meadows Fire Protection District, Nevada (the "District") and does hereby certify the following:

1. On October 6, 2020, the Board of Fire Commissioners of the District (the "Board") adopted an resolution, designated as the "2020 Bond Resolution" (the "Bond Resolution"), authorizing the issuance of the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020" issued as a single bond (the "Bond").

2. On September 23, 2020, after a request for proposals was distributed, a copy of which is attached hereto as Exhibit C, bids for the Bond were received and the best bid was submitted by Zions Bancorporation, N.A. (the "Bond Purchaser"). A copy of the Bond Purchaser's bid is attached hereto as Exhibit B.

3. On October 6, 2020, I accepted the bid of the Bond Purchaser, being the best bidder for the Bond, by executing this certificate in accordance with the provisions of the Bond Resolution.

4. The Bond will be sold to the Bond Purchaser at a price equal to the principal amount of $2,100,000. The Bond shall be payable on the dates and in the amounts as set forth in Exhibit A. The Bond shall bear interest at the rate of 1.53% per annum. The Bond shall be otherwise issued on such terms and conditions as provided in the Bond Resolution and this Certificate.

5. The installments of principal on the Bond are prepayable without penalty, in whole or in part, in any order of maturity, on or after June 1, 2025 on ten days' written notice, at a price equal to the principal amount so prepaid and interest accrued thereon to such prepayment date.

6. The District has designated the Bonds as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.

DATED October 6, 2020.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

Charles A. Moore

District Fire Chief

(Signature page to Certificate of the Fire Chief)

EXHIBIT A

PRINCIPAL INSTALLMENT SCHEDULE

Installment Due Date (June 1)	**Amount of Principal Installment**
2021	$137,000
2022	127,000
2023	129,000
2024	131,000
2025	133,000
2026	135,000
2027	137,000
2028	139,000
2029	141,000
2030	143,000
2031	145,000
2032	147,000
2033	150,000
2034	152,000
2035	154,000
TOTAL	$2,100,000

EXHIBIT B

(ATTACH PURCHASE PROPOSAL FOR BOND)

NEVADA STATE BANK
THE DOOR TO YOUR FUTURE

P.O. BOX 990 Las Vegas, NV 89125-0990

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020A

Summary of Proposed Terms

Issuer:	Truckee Meadows Fire Protection District
Purchaser:	Zions Bancorporation, N.A.
Amount:	$2,100,000
Purpose:	The proceeds of the Loan will be used by the District for the purpose of: (i) defraying wholly, or in part, the cost of acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor and (ii) paying costs of issuing the Loan (together, the "Project").
Security:	The Loan constitutes a direct and general obligation of the District, and the full faith and credit of the District is pledged to the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes. The Loan is additionally secured by a lien (but not necessarily an exclusive lien) on the Pledged Revenues (as defined in the Ordinance). The Pledged Revenues are comprised of a 15% portion of all income and revenue derived by and distributed to the District from the Consolidated Tax and imposed pursuant to State law. The Consolidated Tax is collected by the State and distributed monthly to the District.
CUSIP:	CUSIP numbers will not be required.

NEVADA STATE BANK
THE DOOR TO YOUR FUTURE

P.O. BOX 990 Las Vegas, NV 89125-0990

Maturity Date:	Option 1: 06/01/2035 Option 2: 06/01/2040
Interest Payments:	Semi-annually on June 1 and December 1
Principal Payments:	Annually on June 1
Interest Rate(s):	Option 1: 15 Year Fixed 1.53% Option 2: 20 Year (includes variable portion) 1.25% initially. Rates for years 16-20 will reset every five years from the dated date to the 5-year FHLB advance rate.
Tax Status:	Tax Exempt
Bank Qualified:	Yes
Optional Redemption:	Outstanding installments of principal will be prepayable without penalty, in whole or in part, in any order of maturity, on or after June 1, 2025 on ten (10) days' written notice, plus accrued interest to the date of redemption.
Closing Date:	October 21, 2020
Reporting Requirement:	Audited financials to be provided within 270 days of fiscal year end.
Rate Lock:	Quoted rate is fixed for 60 days from the bid date. If closing does not occur within 60 days from the bid date, rates would reset to the prevailing market rate.
Bank Closing Costs:	$0
Annual/Ongoing Cost:	$0
Credit Approval:	This proposal has been credit reviewed, but is subject to final credit approval

P.O. BOX 990 Las Vegas, NV 89125-0990

Other terms/conditions:

Bond Counsel will provide at closing, satisfactory Zions Bancorporation, N.A. (The Purchaser) the following:

- Bond Opinion- addressed to Zions Bancorporation, N.A., satisfactory to the Purchaser dated the date of closing relating to the legality and validity of the note and the excludability of interest on the note from gross income of the holders thereof for federal tax purposes
- Resolution of Governing Body
- Certificate from authorized officers of the Issuer, in form and substance acceptable to the Purchaser, to the effect that the representations and information of the Issuer contained in this Purchase agreement delivered to us with respect to the Issuer are true and correct when made and as of the closing
- Acknowledgment of the costs of issuance budget with respect to the issuance of the bonds.
- IRS Form 8038-G
- Tax Certificate
- Purchaser presently intends to hold the Issue until maturity and does not intend to resell.
- To facilitate closing, Zions Bancorporation, N.A. requests a scan of all signed documents be delivered to by 12:00 PM the day before closing.

Role of Bank as Purchaser: Purchaser is acting solely as Purchaser for its own account and not as a fiduciary for Issuer or in the capacity of broker, dealer, municipal securities underwriter or municipal advisor. Purchaser has not provided, and will not provide, financial, legal, tax, accounting or other advice to or on behalf of Issuer with respect to the proposed Bond. Issuer shall represent in the Bond documentation that Issuer has sought and obtained financial, legal, tax, accounting

and other advice (including as it relates to structure, timing, terms and similar matters) with respect to the proposed Bond from its financial, legal and other advisors (and not Purchaser) to the extent that Issuer desired to obtain such advice.

Purchaser Restrictions: The Purchaser has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of the Bonds. The Purchaser will be expected to sign an Investor Letter acknowledging the same.

EXHIBIT C

(ATTACH REQUEST FOR PROPOSALS FOR BOND)

REQUEST FOR FINANCING

$2,100,000*
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020A
(Additionally Secured by Pledged Revenues)

September 2, 2020

The Truckee Meadows Fire Protection District, Nevada (the "District") is seeking to obtain a bank commitment to purchase the above-captioned bond to be evidenced by a single bond of the District (the "Loan") for the purpose of financing the Project (defined below). The following information has been compiled to assist you in evaluating the Loan. The Bond Resolution authorizing the issuance of the Loan (the "Resolution"), which will be adopted by the Board of Fire Commissioners (the "Board") on October 6, 2020, is attached hereto as Exhibit B. No offering document will be prepared for the Loan and there will be no rating.

Responses to this Request for Financing ("RFF") are due on Wednesday, September 23, 2020, at 10:00 a.m., local time. Please see Section 1.E. of this RFF for a description of delivery methods acceptable to the District.

The District anticipates closing the Loan on October 21, 2020.

Purchase as a Security: Any bidder who intends to treat the purchase of the Loan as a security must submit their bid through a broker-dealer ("Placement Agent"). Any fees charged by the Placement Agent will be paid by the bidder and must be stated in the proposal. After bids are received, communication regarding the bid and any further comments or requested changes will go through the Placement Agent.

The District will consider any and all proposals; however, evaluations of such proposals will be based upon completeness of information provided, conformity to specified terms, and proposed financial terms and conditions. The District reserves the right to select a winning bidder on factors other than lowest interest cost.

* Maximum, not to exceed

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EXHIBIT A – SAMPLE AMORTIZATION SCHEDULE

EXHIBIT B – FORM OF BOND RESOLUTION

EXHIBIT C – FORM OF APPROVING OPINION OF BOND COUNSEL

1. Bid Requirements & Instructions

Your bid should include information relating to the following details:

A. Interest Rate

The interest rate bid should include a non-adjustable fixed rate per annum based on a 30/360-day year. The final maturity of the Loan will be June 1, 2035 or June 1, 2040, unless redeemed earlier. The interest rate may not exceed by more than 3% the Index of Twenty Bonds most recently published in The Bond Buyer at the time the offer for the Loan is accepted.

The District prefers that the Loan amortize over a 20-year period. However, the District will also consider an amortization period of 15 years. Please indicate in your proposal an interest rate for the 15-year amortization and an interest rate for the 20-year amortization. Please see Exhibit A for sample amortizations of the Loan assuming 15- or 20-year repayment. If only one interest rate is provided, please indicate the amortization(s) for which the rate applies.

B. Prepayment Options

Outstanding installments of principal will be prepayable without penalty, in whole or in part, in any order of maturity, on or after June 1, 2025 on ten (10) days' written notice, plus accrued interest to the date of redemption.

C. Costs

Please identify any legal fees, origination fees, or other costs associated with your proposal.

D. Documentation/Other

Any other requirements must be included in writing as part of your bid. The attached Exhibits outline the terms under which the District proposes to execute and deliver the Loan. Material changes to these documents must be included in writing. If desired, the District will provide editable versions of the Exhibits to better facilitate significant changes. Please contact the District's municipal advisor listed in Section 14 to receive editable copies.

E. Bid Delivery

Proposals must be submitted using one of the methods below:

- via e-mail (**preferred**) to:
  - cvance@tmfpd.us
  - cmoore@tmfpd.us
  - kfollett@shermanhoward.com
  - john@jnaconsultinggroup.com

Proposals must be marked "Truckee Meadows Fire Protection District, NV 2020 Bond" c/o Cindy Vance, Chief Fiscal Officer. Proposals must be received no later than 10:00 a.m. Pacific Time on September 23, 2020 and will be opened at 10:00 a.m. Pacific Time on September 23, 2020, at 3663 Barron Way, Reno, NV 89512.

Proposals submitted after the time and date stated above may not be considered. The District reserves the privilege of waiving any irregularity or informality in any proposal and/or rejecting any and all proposals. If your firm cannot meet the requested specifications, please propose alternatives. All proposals will be considered.

2. Use of Loan Proceeds

The proceeds of the Loan will be used by the District for the purpose of: (i) defraying wholly, or in part, the cost of acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor and (ii) paying costs of issuing the Loan (together, the "Project").

3. Security for the Loan – General Obligation

The Loan constitutes a direct and general obligation of the District, and the full faith and credit of the District is pledged to the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes. The Loan is payable by the District from any source legally available therefor at the time such payments are due, including the General Fund of the District. The District does not expect to levy ad valorem taxes to pay the Loan. In the event, however, that legally available sources of funds (including pledged revenues described below) are insufficient therefor, the District is obligated to levy a general (ad valorem) tax on all taxable property within the District , subject to the limitations provided in the Constitution and statutes of the State.

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

4. Additional Security for the Loan

The Loan is additionally secured by a lien (but not necessarily an exclusive lien) on the Pledged Revenues (as defined in the Ordinance) on a parity with the lien of any Parity Securities (as defined in the Ordinance) and any Parity Securities issued in the future. Additional securities having a lien on the Pledged Revenues that is superior to the lien of the Loan may be issued under certain circumstances; however, any superior securities may not be issued as general obligation bonds.

The Pledged Revenues are comprised of a 15% portion of all income and revenue derived by and distributed to the District from the Consolidated Tax and imposed pursuant to State law. The Consolidated Tax is collected by the State and distributed monthly to the District. The Consolidated Tax consists of revenues from the following sources: certain sales taxes (the "Basic City/County Relief Tax" and the "Supplemental City/County Relief Tax"); excise taxes on cigarettes and liquor (the "Cigarette Tax" and the "Liquor Tax", respectively); a tax on the licensing of motor vehicles (the "Governmental Services Tax"); and real property transfer taxes (the "Real Property Transfer Tax").

A. Pledged Revenue & Coverage History

The table below illustrates the historical and budgeted receipt by the District of Consolidated Tax, the Pledged Revenues, and coverage of maximum annual debt service on the Loan.

	2017 (audited)	2018 (audited)	2019 (audited)	2020 (unaudited)	2021 (budgeted)
Consolidated Tax	$7,713,537	$8,346,596	$8,725,419	$9,021,756	$7,806,607
Pledged Revenues*	$1,157,031	$1,251,989	$1,308,813	$1,353,263	$1,170,991

* Consists of 15% of the Consolidated Tax revenue received by the District.

5. Term of Loan/Amortization

The Loan will mature on June 1, 2035 or June 1, 2040, unless redeemed earlier. Please see Exhibit A for sample principal amortization schedules. Interest will begin accruing as of the closing date, which is currently expected to be October 21, 2020. Principal will be paid annually on June 1. Interest will be paid semi-annually on June 1 and December 1, beginning June 1, 2021. The Loan will be evidenced by a single bond and no CUSIP number will be assigned.

The District reserves the right to adjust the principal amortization after responses to this Request for Financing are received. See the sample amortization schedules attached as Exhibit A.

6. Tax Exempt/Bank Qualified

The Loan will be a tax-exempt obligation. At the option of the winning bidder, the Loan may be designated as a "Qualified Tax-Exempt Obligation" for a financial institution under Section 265 of the Internal Revenue Code.

7. Authorization for the Loan

The Loan will be authorized pursuant to the Resolution to be adopted on October 6, 2020 by the Board.

8. Closing

It is anticipated that closing will occur on or about October 21, 2020. The Loan will be fully funded at closing.

9. Paying Agent

The District's Fire Chief will act as registrar and paying agent for the Loan. If this is unacceptable, please advise the District in your response to this Request for Financing Proposals, and the District may consider contracting with a bank or trust company for paying agent services.

10. Opinion of Bond Counsel

At closing, an opinion of Sherman & Howard L.L.C., Bond Counsel, will be provided, in the form attached hereto as Exhibit C. No other opinions will be provided by Bond Counsel at closing.

11. Certificate of Closing/Assignment

In accordance with NRS 350.155(2)(g)(4), the purchaser of the Loan must certify at closing that the Loan is being purchased by not more than ten investors, that each have a net worth of $500,000 or more and are purchasing the Loan for investment, not for resale. The District has not prepared an official statement or other offering materials in connection with this Request for Financing nor has it agreed to provide continuing disclosure. The Loan will not be rated. The Loan may be assigned to a commercial bank without consent of the District and may be assigned to a sophisticated investor who meets the criteria provided in this section with the prior written consent of the District. The District must be notified of any assignment within 10 business days.

12. Independent Registered Municipal Advisor Exemption

SEC MUNICIPAL ADVISOR MATTERS:

Responders and persons considering responding to this Request for Financing ("RFF"), and other market participants (collectively, "RFF Participants") may be able to use one or more of the following exemptions in SEC Rule 15Ba1-1(d)(3) (the "Rule") from the definition of "Municipal Advisor" in connection with communications concerning this RFF, the Loan and the financing that is the subject of this RFF.

Response to Request For Proposals Exemption: This RFF is being conducted by the District and is intended to meet the requirements for the Rule's "request for proposals" exemption.

Represented by and Independent Registered Municipal Advisor Exemption: The District has engaged, is represented by and will rely on the advice of JNA Consulting Group, LLC, an independent registered municipal advisor, to advise it on the execution and delivery of the Loan and this RFF. The District intends that (i) this statement constitutes the "required advisor" exemption set forth in the Rules and (ii) persons responding or considering responding to this RFF and all other market participants may rely on this written statement and receive and use it for purposes of that exemption.

Bank Exemption: An RFF Participant which is a bank as defined in Section 3(a)(6) of the Securities Exchange Act of 1934, as amended, which will be making a direct loan evidenced by the single bond or purchasing the Loan for its own account may be covered by the Rule's "bank" exemption.

Each RFF Participant should consult with its own advisors in determining (i) whether one or more of the above exemptions are available to that RFF Participant and (ii) other requirements for the applicable exemption(s) to be available to that RFF Participant.

13. Miscellaneous

The District desires to enter into an agreement containing the conditions stated in this Request for Financing. Any additional provisions or amendments to the terms and conditions of the Loan and the Resolution must be stated in writing as part of your response to this Request for Financing. The District may reject any proposal that does not conform to this Request for Financing.

If your financial institution cannot meet these requested conditions, please provide alternatives. All responses will be considered.

14. Additional Information

Additional information regarding the District, this Request for Financing, or the legality of the Loan may be addressed to:

The District	Bond Counsel	Municipal Advisor
Cindy Vance	Kendra Follett	John Peterson
Chief Fiscal Officer	50 W Liberty Street	410 Nevada Way
3663 Barron Way	Suite 1000	Suite 210
Reno, NV 89511	Reno, NV 89501	Boulder City, NV 89005
775-326-6070	775-323-1980	702-294-5100
cvance@tmfpd.us	kfollett@shermanhoward.com	john@jnaconsultinggroup.com

The District's audited financial statements for the fiscal year ending June 30, 2019 and its final 2021 budget are available on its website at www.tmfpd.us under the heading "Resources." Additional information is available upon request from JNA Consulting Group, LLC.

TMFPD GO (LT) Capital Improvement Bond, Series 2020 - Bond Sale Certificate of the District

Final Audit Report 2020-10-06

Created:	2020-10-06
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAr6R-7PbMwtZvMJAEIagvw_GjBnBjgNTc

"TMFPD GO (LT) Capital Improvement Bond, Series 2020 - Bond Sale Certificate of the District" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2020-10-06 - 5:37:00 PM GMT- IP address: 192.184.124.4

Document emailed to Charles A. Moore (cmoore@tmfpd.us) for signature
2020-10-06 - 5:37:32 PM GMT

Email viewed by Charles A. Moore (cmoore@tmfpd.us)
2020-10-06 - 6:40:00 PM GMT- IP address: 148.186.4.100

Document e-signed by Charles A. Moore (cmoore@tmfpd.us)
Signature Date: 2020-10-06 - 6:40:33 PM GMT - Time Source: server- IP address: 148.186.4.100

Agreement completed.
2020-10-06 - 6:40:33 PM GMT

Adobe Sign

6

GENERAL AND NO-LITIGATION CERTIFICATE AND RECEIPT

IT IS HEREBY CERTIFIED by the undersigned, the chosen and qualified Chair of the Board of Fire Commissioners (the "Chair") and ex officio Chair of the Board of County Commissioners of Washoe County, District Fire Chief (the "Fire Chief"), District Chief Fiscal Officer (the "Chief Fiscal Officer") the District Treasurer, ex officio Treasurer of Washoe County (the "Treasurer"), the District Secretary, ex officio Clerk of Washoe County (the "Secretary") and, with respect to paragraphs 11 and 12 only, the Legal Counsel to the Truckee Meadows Fire Protection District (the "District"), in the State of Nevada (the "State"):

1. The District was duly incorporated, reorganized and is operating as a fire protection district, a body corporate and politic and a political subdivision of the State under the provisions of Nevada Revised Statutes ("NRS") 474.460 to 474.540, inclusive (the "Act").

2. The official name of the District is the "Truckee Meadows Fire Protection District."

3. During the course of the proceedings for the issuance of the Bond (as defined below), up to and including the date of this certificate, the following have been or now are the duly chosen, qualified and acting de jure or de facto officers and members of the Board of Fire Commissioners of the District (the "Board") and other officers of the District:

Chair, ex officio Chair of the Board of County Commissioners of Washoe County:	Bob Lucey
Vice Chair:	Marsha Berkbigler
Commissioners:	Kitty Jung
	Vaughn Hartung
	Jeanne Herman
Fire Chief:	Charles A. Moore
Chief Fiscal Officer	Cynthia Vance
Treasurer, ex officio Treasurer Of Washoe County:	Tammi Davis
Secretary, ex officio Clerk of Washoe County:	Nancy Parent
Legal Counsel to the District:	Mary Kandaras

and each of the foregoing officers, if legally required, has duly filed his or her oath of office; and each of them legally required to give bond or undertaking has given or filed such bond or undertaking in form and amount as required by law, and has otherwise duly qualified.

4. The last (final) assessed valuation of the taxable property in the District for the year 2020-2021, as shown by the last preceding tax list or assessment roll, i.e., the total assessed valuation of the taxable property of the District, was and is the sum of $4,634,463,753.

5. The total indebtedness of the District, excluding obligations payable solely from unexhausted and unencumbered appropriations in the budget for the current fiscal year, except for encumbrances thereon to secure the payment of such obligations, but including its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020, issued as a single bond in the principal amount of $2,100,000 (the "Bond"), and including any general obligations becoming due under any leases, installment purchase contracts, and other agreements terminating after the current fiscal year, does not exceed the amount listed as general obligation indebtedness attached hereto as Exhibit A.

6. The District has outstanding no other obligations that might be held to constitute an "indebtedness" or a "debt," general obligations or special obligations of the District, except for obligations (general or special) payable in the current fiscal year out of moneys budgeted and appropriated therefor.

7. The total levy for all public purposes, including levies for Bond, within the State or any subdivision thereof, for all the area within the District does not now exceed, and has not exceeded, $.05 on $1.00 of the assessed valuation, and does not now exceed $3.64 on each $100.00 of assessed valuation (excluding $0.02 on each $100.00 of assessed valuation which is excluded for purposes of calculating the $3.64 limitation on each $100.00 of assessed valuation).

8. The proceeds of the Bond will be used for the purpose of financing the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project").

9. The Bond is authorized to be issued pursuant to a resolution which was duly adopted by the Board on October 6, 2020, cited in Section 101 thereof by the short title "2020 Capital Improvement Bond Resolution" (the "Bond Resolution"); the Act; NRS 350.020; NRS 350.500 through 350.720, and all laws amendatory thereof, cited in NRS 350.500 thereof as the Local Government Securities Law (the "Bond Act"), and NRS Sections 360.600 to 360.740, inclusive (the "Consolidated Tax Act").

10. The Bond is payable, in whole or in part, from or secured, in whole or in part, by the proceeds of any of the Pledged Revenues (as such term is defined in the Bond Resolution).

11. No litigation of any nature is now pending or threatened insofar as is known to the undersigned (either in State or Federal courts):

(a) Affecting the corporate existence of the District or the titles of its members or officers to their respective offices;

(b) Seeking to restrain or enjoin the issuance, sale, execution or delivery of the Bond, or any portion thereof, or the levying and collection of general (ad valorem) taxes ("General Taxes") to pay the principal of and the interest on the Bond, if necessary, or the application of any revenues or funds of the District, including the Pledged Revenues (as defined in the Bond Ordinance), to the payment of principal of or interest on the Bond (such principal and interest on the Bond being herein the "Bond Requirements"), or the use of the proceeds of the Bond for the Project as authorized by the Bond Resolution, or affecting in any way the right or authority of the District to pay the Bond Requirements of the Bond, or otherwise to carry out the terms and provisions of the Bond Resolution or otherwise concerning the Bond; or

(c) In any manner questioning, contesting or otherwise affecting the authority or proceedings for the issuance, sale, execution or delivery of the Bond, or questioning, contesting or otherwise affecting, directly or indirectly, the validity thereof, or the sale of the Bond to Zions Bancorporation, N.A., as purchaser of the Bond (the "Purchaser"), or of any provisions made or authorized for the payment of

the Bond, including, without limitation, their delivery as provided in the Bond Resolution and the acceptance by the District of the Purchaser's proposal to buy the Bond; or

(d) In any manner questioning, contesting or otherwise affecting the power of the District acting by and through the Board, or otherwise, to effect the Project, as provided in the Bond Resolution, or otherwise.

12. None of the corporate existence, the boundaries of the District, or the title of its present officers or any of them to their respective offices is being contested, including, without limitation, the members and officers of the Board, and no proceedings or authority for the issuance, sale, execution or delivery of the Bond has been repealed, rescinded, revoked, modified, changed or altered in any manner.

13. All meetings of the Board pertaining to the Bond, the Project, the General Taxes, and the Pledged Revenues have been open to the public at all times.

14. Subsequent to the authorization to issue the Bond by the Bond Resolution, the District, acting by or through the Board, or otherwise, has not repealed, amended or otherwise modified the provisions of the Bond Resolution.

15. To the best of our knowledge none of the Chair, any other member of the Board, or any other officer, employee or agent of the Board or the District, is interested (except in the performance of his or her official rights, privileges, powers and duties) directly or indirectly in the profits of any contract, job for work or services to be performed and pertaining to the issuance of the Bond or to the Project.

16. The Reno Gazette Journal is a qualified newspaper under the provisions of NRS 238.020 and 238.030, printed and published, and of general circulation in the District.

17. No referendum petition concerning any of the resolutions or other proceedings concerning the Bond, the General Taxes, the Pledged Revenues or the Project has been filed; and to the best of our knowledge, none is being circulated or planned for circulation.

18. On the date hereof, the District received from the Purchaser the purchase price of $2,100,000.

19. There is no reason within our knowledge why the District may not deliver the Bond in the principal amount of $2,100,000.

20. The effective interest rate on the Bond does not exceed by more than 3% the "Index of Twenty Bonds," which was most recently published in The Bond Buyer before a negotiated offer was accepted for the Bond and is attached hereto as Exhibit B.

21. On or before the date hereof, the undersigned Chair, Treasurer, and Secretary officially manually or electronically signed the Bond on behalf of the District. The electronic or manual seal of the District which has been impressed on the Bond is a true, perfect and complete impression of the legally adopted, proper and only official corporate seal of the District.

22. The District shall furnish the Purchaser with the District's annual audited financial statements prepared by an independent certified public accountant within 270 days from the close of the District's fiscal year, until such time as the Bond is paid in full.

23. The Chief Fiscal Officer has full authority to act as Registrar and Paying Agent for the Bond, and does hereby ratify and confirm acceptance of all the duties and responsibilities of Registrar and Paying Agent under the Bond.

24. On the date hereof, the undersigned Chief Fiscal Officer caused the Bond to be delivered to the Purchaser, such Bond being in all respects as authorized by the proceedings pertaining to the Bond.

25. This Certificate is for the benefit of the registered owners from time to time of the Bond.

[Remainder of page intentionally left blank.]

WITNESS our hands on behalf of the Truckee Meadows Fire Protection District on October 21, 2020.

Robert L Lucey

Chair, ex officio Chair of the Board of
County Commissioners of Washoe County

Charles A. Moore

Fire Chief

Treasurer, ex officio Treasurer of
Washoe County

Cynthia Vance

Chief Fiscal Officer

Nancy L. Parent

Secretary, ex officio Clerk of Washoe County

Mary Kandaras

Legal Counsel

EXHIBIT A

OUTSTANDING GENERAL OBLIGATION DEBT
Truckee Meadows Fire Protection District, Nevada
as of October 21, 2020

Bonds	Issuance Date	Maturity Date	Amount
Medium-Term Bond	03/10/2020	03/01/2030	$4,415,000
Cap. Imp Bonds (this issue)	10/21/2020	06/01/2035	2,100,000
			$6,515,000

EXHIBIT B

(Attach Copy of "Index of Twenty Bonds" from 10/5/2020 edition of The Bond Buyer)

Market Indicators

Dollar amounts are in millions

Daily	Yesterday	Day's Change	2020 High	Date	2020 Low	Date
Municipal Bond Index	134.11	–2/32	140.05	(3/9)	119.16	(3/20)
40 Average Dollar Price	108.30	–0.05	110.82	(8/10)	96.78	(3/20)
Average Yield to Par Call	2.55	+0.01	4.70	(3/20)	1.86	(3/9)
Average Yield to Maturity	3.59	unch	4.31	(3/20)	3.35	(3/9)

	Current Total	Day's Change	2020 High	Date	2020 Low	Date
30-Day Visible Supply ($mills)						
Total **(Oct. 5)**	$20,047.2	+3,819.8	$20,047.2	(10/2)	$7,051.7	(1/29)
Competitive	6,812.2	+2,231.4	6,812.2	(10/2)	1,325.0	(3/24)
Negotiated	13,235.0	+1,588.4	15,488.2	(8/18)	4,084.5	(2/19)

The 30-Day Visible Supply reflects the total dollar volume of bonds to be offered at competitive bidding and through negotiation over the next 30 days. It includes issues scheduled for sale on the date listed along with anticipated offerings listed in that day's "Competitive Bond Offerings" and "Negotiated Bond Offerings" tables published on BondBuyer.com.

Weekly	Current 10/1/20	Previous 9/24/20	2020 High	Date	2020 Low	Date
Bond Buyer Revenue Bond Index	2.67%	2.71%	3.34%	(4/2)	2.44%	(8/6)
Bond Buyer 20-Bond Index	2.25%	2.21%	2.84%	(4/2)	2.02%	(8/6)
Bond Buyer 11-Bond Index	1.78%	1.74%	2.37%	(4/2)	1.55%	(8/6)

New-Issue Sales ($ mills)	Wk of 10/9/2020 ESTIMATE	Wk of 10/2/2020 ACTUAL	Wk of 9/25/2020 REVISED	Wk of 10/4/2019 REVISED
Long-Term Bonds	$10,497.6	$7,955.2	$13,951.2	$10,800.3
Negotiated Bonds	7,425.4	5,641.4	11,612.5	7,732.4
Competitive Bonds	3,072.2	2,312.9	2,324.2	2,307.2
Short-Term Notes	416.1	530.4	1,348.1	487.2
Long-Term Bond Sales	**Thru 10/9/2020**	**Thru 10/2/2020**	**Thru 9/25/2020**	**Thru 10/4/2019**
Month to Date	$10,497.6	$51,911.7	$46,148.6	$10,532.2
Year to Date	359,143.2	348,645.6	340,690.5	291,263.4

This week's volume excludes sales expected to close on Friday. Next week's estimated 844 excludes bond offerings on a "day to day" schedule.

Visible Supply

	Competitive ($000s)	Negotiated ($000s)	Total ($000s)		Competitive ($000s)	Negotiated ($000s)	Total ($000s)
	Weekly Averages				**Monthly Averages**		
10/02	4,833,269	10,413,038	15,246,307	Sep_20	4,298,532	10,376,432	14,674,964
09/25	4,018,092	11,668,416	15,686,508	Aug	3,028,801	11,643,281	14,672,083
09/18	5,170,531	9,495,869	14,666,400	Jul	3,105,291	10,327,625	13,432,916
09/11	4,699,956	9,605,407	14,305,363	Jun	2,743,299	10,739,739	13,483,038
09/04	2,549,129	11,257,801	13,806,929	May	2,573,712	8,924,640	11,498,352
08/28	1,603,164	12,513,841	14,117,005	Apr	1,896,160	11,831,347	13,727,507
08/21	2,664,302	12,951,809	15,616,111	Mar	2,330,672	11,328,615	13,659,287
08/14	4,340,046	10,208,796	14,548,842	Feb	3,488,285	6,834,552	10,322,837
08/07	3,704,647	10,374,496	14,079,142	Jan	3,686,529	6,255,930	9,942,460
07/31	1,693,472	10,075,327	11,768,799	Dec	2,415,545	8,879,401	11,294,946
07/24	2,560,298	8,953,749	11,514,046	Nov	3,001,881	12,458,477	15,460,358
07/17	4,098,580	12,060,276	16,158,856	Oct	3,948,065	10,035,436	13,983,501
07/10	4,234,203	10,562,003	14,796,206	Sep	2,908,169	9,016,317	11,924,486

The 30-day visible supply is compiled daily from The Bond Buyer's Competitive and Negotiated Bond and Note Offerings calendars. It reflects the dollar volume of bonds expected to reach the market in the next 30 days. Issues maturing in 13 months or more are included. The 30-day visible supply of competitive bonds has been reported since 1927, while the negotiated supply has been reported since 1971.

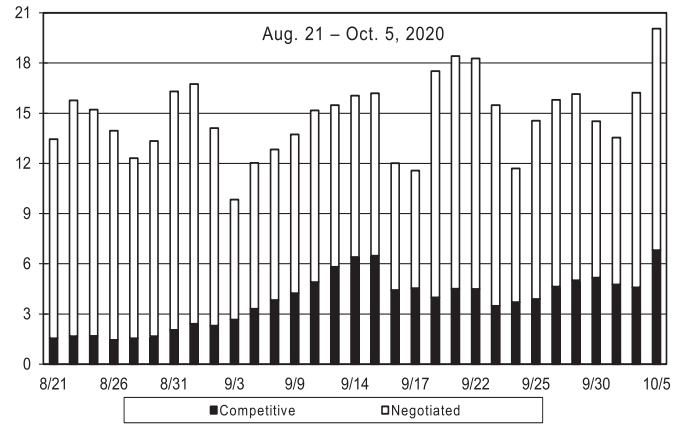
Short-Term Tax-Exempt Yields

	Oct. 2, 2020	Oct. 1, 2020	Oct. 4, 2019
Selected MIG-1/SP-1 Notes			
Los Angeles, Calif., 4.00s (Jun. 24)	0.19	0.19	0.95
Metropolitan Transn Auth N Y R, N.Y. 5.00s (Sep. 1)	2.84	2.84	1.21
Texas St, Tex., 4.00s (Aug. 26)	0.20	0.20	1.27
Municipal Market Data			
One-Month Note (MIG-1)	0.12	0.12	1.30
Two-Month	0.13	0.13	1.30
Three-Month	0.14	0.14	1.30
Four-Month	0.15	0.15	1.30
Five-Month	0.16	0.16	1.30
Six-Month	0.17	0.17	1.28
Nine-Month	0.20	0.20	1.27
One-Year	0.21	0.21	1.26
Variable-Rate Demand (Non-AMT/AMT)			
Daily General Market	0.06/0.10	0.09/0.13	1.42/1.48

	Oct. 1, 2020	Sep. 24, 2020	Oct. 3, 2019
Seven-Day General Markets	0.19/0.25	0.20/0.27	1.60/1.62

	Sep. 30, 2020	Sep. 23, 2020	Oct. 2, 2019
Municipal Market Data			
The SIFMA™ Municipal Swap Index	0.11	0.12	1.49

Visible Supply Increases



Municipal Market Data General Obligation Yields

	Aaa	Aa	Insured	A	Baa
2021	0.12	0.17	0.16	0.23	1.15
2022	0.13	0.19	0.20	0.26	1.22
2025	0.26	0.36	0.44	0.55	1.47
2030	0.88	1.03	1.11	1.22	2.19
2035	1.21	1.41	1.47	1.64	2.64
2040	1.42	1.63	1.68	1.85	2.85
2045	1.58	1.79	1.83	2.00	3.00
2050	1.63	1.84	1.89	2.06	3.06

Figures are as of 3 pm Eastern time Oct. 2, 2020. Yields represent the fair market offer side for most liquid and available credits in each ratings category as determined by MMD. "Insured" primarily represents bonds with the strongest available enhancement available, assuming a "A" rated underlying. The above data, provided by Thomson Reuters Municipal Market Data (clientservice@tm3.com), is the copyright property of Thomson Reuters and distribution is strictly prohibited. Visit www.tm3.com.

General and No-Litigation Certificate

Final Audit Report 2020-10-09

Created:	2020-10-08
By:	Barbara Salinas (BSalinas@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAADnALh9_bVNKnCU2T_krn9yzQ1_MgHhU1

"General and No-Litigation Certificate" History

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2020-10-09 - 2:15:32 AM GMT- IP address: 71.11.184.74

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Signature Date: 2020-10-09 - 2:20:21 AM GMT - Time Source: server- IP address: 71.11.184.74

Agreement completed.
2020-10-09 - 2:20:21 AM GMT

Adobe Sign

TMFPD Go (LT) Capital Improvement Bond - General and No Litigation Certificate and Receipt

Final Audit Report 2020-10-16

Created:	2020-10-12
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAs8yUkJInciP76mUHVrJlys7zc8wy9u5k

"TMFPD Go (LT) Capital Improvement Bond - General and No Litigation Certificate and Receipt" History

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Signature Date: 2020-10-15 - 5:29:48 PM GMT - Time Source: server- IP address: 148.186.4.107

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Signature Date: 2020-10-16 - 1:45:57 AM GMT - Time Source: server- IP address: 148.186.4.107

Agreement completed.
2020-10-16 - 1:45:57 AM GMT

Adobe Sign

7

$2,100,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond
(Additionally Secured by Pledged Revenues)
Series 2020

FEDERAL TAX EXEMPTION CERTIFICATE

The undersigned hereby certifies for and on behalf of Truckee Meadows Fire Protection District, Nevada (the "District") as to the following facts, estimates and circumstances:

1. In General.

1.1. The District is issuing and delivering, simultaneously with the delivery of this Tax Certificate, its General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020 issued as a single bond in the principal amount of $2,100,000 (the "Bond").

1.2. The undersigned Fire Chief of the District is one of the officers of the District delegated the responsibility for issuing the Bond.

1.3. I am familiar with the proceedings of the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "Board") taken preliminary to and in issuance of the Bond, including the resolution adopted by the Board on October 6, 2020, authorizing the issuance of the Bond (the "Resolution").

1.4. This Tax Certificate is for the purpose of establishing the reasonable expectations of the District as to future events relating to the Bond pursuant to the Internal Revenue Code of 1986, as amended to the date hereof, and to the Regulations promulgated thereunder as specifically required by Regulation Section 1.148-2(b) and for the purpose of evidencing compliance with and setting forth procedures which are designed to comply with certain provisions of the Code and the Regulations.

1.5. To the best of my knowledge, information and belief, the expectations contained in this Tax Certificate are reasonable.

1.6. Capitalized terms used herein and in the Exhibits hereto shall have the meanings ascribed to such terms in the Resolution or as set forth in Exhibit A hereto. The District has determined to calculate the "Issue Price" of the Bond as the price paid by Zions Bancorporation, N.A. (the "Purchaser") in accordance with Section 1.148-1(f)(2)(i) of the

Regulations. As so calculated, the Issue Price of the Bond is $2,100,000 as certified in the Purchaser's Certificate and Receipt, executed by the Purchaser and dated as of the date hereof.

2. Purpose of the Bond. The Bond is being issued for the purpose of providing moneys which will be sufficient to finance to finance the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project").

3. Cost of Project; No Overissuance.

3.1. The estimated total cost of the Project including the costs and expenses listed in Subsection 4.2 hereof is not less than $2,100,000, plus the investment income expected to be earned thereon.

3.2. The estimated total cost of the Project set forth in Section 3.1 of this Tax Certificate will be not less than the amount received from the sale of the Bond set forth in Subsection 4.1 of this Tax Certificate, plus the investment income earned thereon.

4. Application of Sale Proceeds.

4.1. The net amount received by the District from the sale of the Bond (the "Sale Proceeds") will be $2,100,000, which amount consists of the aggregate principal amount of the Bond.

4.2. The Sale Proceeds ($2,100,000) and all investment income earned thereon is expected to be needed and fully expended as follows:

(i) An amount of the Sale Proceeds equal to $2,100,000 will be deposited into the Acquisition Account and used, together with the investment income thereon, for the payment of costs of the Project, including payment of expenses incurred in connection with the issuance of the Bond (estimated to be $84,000).

5. Expenditure, Time, and Due Diligence Tests. The District reasonably expects that at least eighty-five percent of the Net Sale Proceeds of the Bond allocable to the Project will be allocated to expenditures for the Project within three years of the date hereof. The District will incur within six months of the date hereof a substantial binding obligation (i.e., not subject to contingencies within the control of the District or a related party) to a third-party to expend at least five percent of the Net Sale Proceeds of the Bond allocable to the Project on the costs of the

Project. The completion of acquisition, construction, equipment and improvement of the Project and the allocation of Net Sale Proceeds of the Bond allocable to the Project to expenditures for the Project will proceed with due diligence. Any expectations as to changes in interest rates or the provisions of Title 26 of the United States Code (or in the regulations and rulings thereunder) were not taken into account in making the expectations described in this Certificate.

6. No Replacement. No portion of the amounts received from the sale of the Bond will be used as a substitute for other funds which were otherwise to be used as a source of financing for any of the purposes specified in Section 2 hereof and which have been or will be used to acquire, directly or indirectly, Investment Property producing a Yield in excess of the Yield of the Bond. The weighted average reasonably expected economic life of the facilities financed by the Bond, determined as of the issue date, is at least 20 years. JNA Consulting Group, LLC (the "Municipal Advisor") has certified that the average maturity of the Bond is not greater than 7.846 years. The average maturity of the Bond therefore does not exceed 120% of the average reasonably expected economic life of the facilities financed with the Bond.

7. Debt Service Fund. The expected source of payment of principal of, and interest on, the Bond will be Pledged Revenues (as defined in the Resolution) and, if and to the extent necessary, General Taxes on all property, both real and personal, subject to taxation within the boundaries of the District and other moneys deposited from time to time, to pay principal of, and interest on, the Bond as it becomes due as provided in the Resolution. Such amounts are deposited into the Bond Fund, as defined in the Resolution (the "Bond Fund") to be used to pay principal of, and interest on, the Bond. Amounts deposited in the Bond Fund will be depleted at least annually, except for a reasonable carryover amount, if any, not to exceed the greater of (i) the earnings on the funds for the immediately preceding Bond Year, or (ii) one-twelfth (1/12) of the principal and interest payments on the Bond for the immediately preceding Bond Year.

8. Rebate Fund. All amounts to be deposited into the Rebate Fund and all amounts on deposit therein shall be paid to the Department of Treasury at the times and in the amounts required by this Tax Certificate.

9. Application of Investment Earnings. Net investment earnings on amounts in any fund or account will be retained therein and used for the purposes thereof.

10. No Other Funds. Other than the funds described herein, no fund or account of any such fund which secures or otherwise relates to the Bond has been established, nor are any funds or accounts expected to be established, pursuant to any instrument.

11. Single Issue. The District does not expect to issue other obligations which will be: (a) sold at substantially the same time as the Bond (i.e., less than 15 days apart); (b) sold pursuant to the same plan of financing with the Bond; and (c) reasonably expected to be paid for from substantially the same source of funds as will be used to pay the Bond.

12. Temporary Periods and Yield Limitations.

12.1. All amounts allocable to the costs of issuing the Bond and all investment income thereon will be used for the payment of costs of issuance on or before three years from the date hereof. Such amounts may be invested without regard to Yield restriction. Investment earnings on such amounts that are retained therein may be invested without regard to Yield restriction for a period not to exceed one year from the date of receipt of the amount earned. Such amounts are, however, subject to the Rebate Requirement set forth in Exhibit B hereto.

12.2. Proceeds derived from the sale of the Bond deposited into the Acquisition Account to finance the cost of the Project may be invested without regard to Yield restriction (subject to the Rebate Requirement) for a period not to exceed three years from the date hereof and, thereafter, shall be invested at a Yield not in excess of the Yield of the Bond. Investment earnings on obligations acquired with such proceeds may be invested without regard to Yield restriction (subject to the Rebate Requirement) for a period not exceeding three years from the date hereof or one year from receipt thereof, whichever is longer and, thereafter shall be invested at a Yield not in excess of the Yield of the Bond.

12.3. Amounts deposited in the Bond Fund may be invested without regard to Yield restrictions for a period not to exceed thirteen months from the date of deposit of such amounts to such fund.

12.4. Investment earnings on amounts deposited into the Bond Fund may be invested without regard to Yield restriction for a period ending 13 months from the date of initial receipt and thereafter at a Yield not in excess of the Yield on the Bond.

13. Bond Yield. The Yield of the Bond, as calculated by the Municipal Advisor, is 1.5298%.

14. Allocation of Proceeds to Projects; Reimbursements. A portion of the proceeds of the Bond will be used to reimburse the District for expenses paid prior to the date hereof on the Project. All of such expenses were paid on or after November 22, 2019, which is within sixty (60) days of January 21, 2020, the date the District through the Board adopted the reimbursement intent resolution with respect to the Project and the Bond, and is within 3 years of the date hereof. A list of the projects to which Bond Proceeds are being allocated is on file with the District and are attached hereto as Exhibit E, of which $1,048,289.60 are capital expenditures. This allocation is being made not later than eighteen (18) months after the later of the date the original expenditure was paid or the date the project was placed in service, and in any event, not more than three (3) years after the date the original expenditure was paid. All of the expenditures being reimbursed are either (i) capital expenditures (within the meaning of Regulation Section 1.150-1(b)), (ii) costs of issuance, (iii) certain working capital expenditures for extraordinary, nonrecurring items that are not customarily payable from current revenues (within the meaning of Regulation Section 1.148-6(d)(3)(ii)(B)), (iv) grants (within the meaning of Regulation Section 1.148-6(d)(4)), or (v) qualified student loans, qualified mortgage loans or qualified Veterans' mortgage loans (within the meaning of Regulation Section 1.150-1(b)). None of the expenditures to be reimbursed were incurred for day-to-day operating costs or similar working capital items.

15. Rebate and Accounting. The District will comply with Exhibit B – Rebate and Exhibit C – Allocation and Accounting Rules throughout the term of the Bond. There are several elections which must be made as of the date of issuance with respect to the Rebate Requirement.

(i) With respect to any reasonably required reserve fund, an election can be made not to include the earnings thereon in Available Construction Proceeds for purposes of calculating the two-year expenditure requirement. If this election is made, the earnings on the reserve fund are subject to the Rebate Requirement from the date of issuance. The District hereby does not make this election.

(ii) For purposes of demonstrating that the Bond constitutes a construction issue within the meaning of Section 148(f)(4)I(iv) of the Code, an election can be made, with respect to the provisions that are based on the District's

reasonable expectations, to apply all of those provisions based on actual facts. The District hereby does make this election.

(iii) Where less than 75% of the Available Construction Proceeds of an issue are to be used for construction expenditures, such as where an issue is part construction and part non-construction, an election may be made to treat each portion as a separate issue. If this election is made, only one "issue" (the construction part) can qualify for the two-year rule. The District hereby does not make this election.

16. Where the expenditure requirements are not met, the District may elect to be subject to a penalty in lieu of being subject to the rebate rules. The penalty is the product of 1.5% and under-expended proceeds as of the end of the spending period. For each spending period, under-expended proceeds is the difference between the Available Construction Proceeds spent and the Available Construction Proceeds required to be spent according to the expenditure schedule. The penalty is to be recalculated and paid for each spending period until the Bond and any bonds issued to refund the Bond are repaid. The penalty must be remitted within 90 days of the end of the spending period to which it relates. The District hereby does not make this election.

17. Prohibited Uses of Proceeds; Federal Guarantees; Miscellaneous.

17.1. None of the proceeds of the Bond will be used (directly or indirectly) to acquire any Nongovernmental Output Property or to make or finance loans to persons other than Governmental Units, other than (i) loans which enable the borrower to finance any governmental tax or assessment of general application for specific essential governmental functions or (ii) loans which consist of investments in Nonpurpose Investments.

17.2. Not more than an amount which is less than 5% of the proceeds of the Bond will be used to finance Output Facilities other than facilities for furnishing water, any portion of the output of which is dedicated to or otherwise made available for use by persons other than Governmental Units on a basis other than that provided to the general public.

17.3. Not more than 10% of the proceeds of the Bond will be used (directly or indirectly) in a trade or business (or to finance facilities which are used in a trade or business) carried on by any person other than a Governmental Unit. Not more than 5% of the proceeds of the Bond will be used (directly or indirectly) in a trade or business (or to finance facilities which

are used in a trade or business) carried on by any person other than a Governmental Unit which private business use is not related to any governmental use or is disproportionate to governmental use, all as described in Section 141(b)(3) of the Code ("Unrelated or Disproportional Use"). For the purpose of this Section, use as a member of the general public shall not be taken into account.

17.4. The immediately preceding subsection shall apply only if the payment of 10% or more (5% or more in the case of Unrelated or Disproportional Use) of the principal of or interest on the Bond is (under the terms of the Bond or any underlying arrangement) directly or indirectly secured by any interest in property used or to be used for a private business use or in payments in respect of such property or derived from payments whether or not to the District in respect of property or borrowed money used or to be used for a private business use.

17.5. The payment of the principal of and interest on the Bond is not and will not be guaranteed directly or indirectly by the federal government within the meaning of Section 149(b) of the Code.

17.6. Not more than 50% of the proceeds of the Bond will be invested in Nonpurpose Investments having a substantially guaranteed Yield for 4 or more years.

17.7. The District reasonably expects that at least 85% of the spendable proceeds of the Bond will be used to carry out the governmental purposes of such issue within the 3-year period beginning on the date hereof; and not more than 50% of the proceeds of the Bond will be invested in Nonpurpose Investments having a substantially guaranteed Yield for 4 or more years.

17.8. None of the amount received from the sale of the Bond will be used to refund or refinance any Tax-Exempt Obligations including, for the purposes of this paragraph only, Tax-Exempt Obligations which are specified private activity bonds as defined in Section 57(a)(5)(C) of the Code.

17.9. The District does not expect to sell or otherwise dispose of the projects financed by the Bond before final retirement of the Bond.

17.10. In the Resolution, the District designated the Bond as a qualified tax-exempt obligation for purposes of 265(b)(3)(B) of the Code. The District does not expect to issue more than $10,000,000 of tax-exempt obligations during calendar year 2020.

17.11. This Tax Certificate is, in part, to serve as a guideline in implementing the requirements of Sections 141 to 150 of the Code. If regulations, rulings, announcements and

notices validly promulgated under the Code contain requirements which differ from those outlined here which must be satisfied for the Bond to be Tax-Exempt Obligations or in order to avoid the imposition of penalties under Section 148 of the Code, pursuant to the covenants contained in the Resolution, the District is obligated to take such steps as are necessary to comply with such requirements. If under those pronouncements, compliance with any of the requirements of this Tax Certificate is not necessary to maintain the exclusion of interest on the Bond from gross income and alternative minimum taxable income (except to the extent of certain adjustments applicable to corporations) or to avoid the imposition of penalties on the District under Section 148 of the Code, the District shall not be obligated to comply with that requirement. The District has been advised to seek the advice of competent counsel with a nationally recognized expertise in matters affecting exclusion of interest on municipal bonds from gross income for federal income tax purposes in fulfilling its obligations under the Code to take all steps as are necessary to maintain the status of the Bond as a Tax-Exempt Obligation.

Dated October 21, 2020

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By: Charles A. Moore
District Fire Chief

[Signature page to Federal Tax Exemption Certificate]

EXHIBIT A

DEFINITIONS

A.1. "Available Construction Proceeds" means, with respect to the Bond, the amount equal to the sum of the issue price of the Bond, earnings on such issue price, earnings on any amounts in a reasonably required reserve or replacement fund not funded by the Bond and earnings on all of the foregoing earnings, less the amount of such issue price deposited in a reasonably required reserve or replacement fund and less the issuance costs financed by the Bond. For purposes of this definition, earnings include earnings on any tax-exempt bond. Earnings on any reasonably required reserve or replacement fund are Available Construction Proceeds only to the extent that those earnings accrue before the earlier of (i) the date construction is substantially completed or (ii) the date that is two years after the issue date. For this purpose, the date construction is substantially completed is either the date that the construction financed with the proceeds of the Bond is substantially complete or the date on which construction is abandoned. In no event, however, will construction be considered substantially completed earlier than the date that the District has spent Available Construction Proceeds on the construction in an amount equal to at least 90% of the total cost of construction that the District reasonably expects as of such date will be financed with proceeds of the Bond. If only a portion of the construction is abandoned, the date of substantial completion is the date that the non-abandonment portion of the construction is substantially completed.

A.2. "Bond Year" means the one-year period (or, in the case of the first Bond Year, the shorter period from the date of issue of the Bond) ending on the day in the calendar year that is selected by the District. If no day is selected by the District before the earlier of the final maturity of the Bond or the date that is five years after the date of issue, each Bond Year ends at the close of business on the day preceding the anniversary date of the issue date and on the final maturity date.

A.3. "Code" means the Internal Revenue Code of 1986, as amended to the date of the Tax Certificate to which this exhibit is attached.

A.4. "Commingled Fund" means any fund or account containing both Gross Proceeds of an issue and amounts in excess of $25,000 that are not Gross Proceeds of that issue if the amounts in the fund or account are invested and accounted for collectively, without regard to the source of funds deposited in the fund or account.

A.5. "Computation Date" means each date on which the Rebate Amount for an issue is computed.

A.6. "Computation Date Credit" means with respect to an issue a credit of $1,760 (as may be adjusted from time to time by the Treasury Department) against the rebatable arbitrage on (i) the last day of each Bond Year during which there are amounts allocated to Gross Proceeds of an issue subject to the Rebate Requirement; and (ii) the final maturity date for an issue.

A.7. "Computation Date Period" means the period between Computation Dates. The first Computation Period begins on the date hereof and ends on the first Computation Date. Each succeeding Computation Period begins on the date immediately following the Computation Date and ends on the next Computation Date.

A.8. "Construction Expenditures" means capital expenditures (i.e., costs of a type that are properly chargeable to a capital account, or that would be so chargeable with a proper election under general federal income tax principles or with the application of the definition of Placed in Service) that, on or before the date the property financed by the expenditures is placed in service, are allocable to the cost of (i) Constructed Personal Property or (ii) Real Property (other than expenditures for the acquisition of any interest in land and the acquisition of any interest in existing Real Property other than land, except that expenditures are not for the acquisition of an interest in existing Real Property other than land if the purchase contract requires the seller to build or install the property (such as under a "turnkey contract") and the property has not been built or installed at the time the parties enter into the contract, provided that, if the property has been partially built or installed at the time the parties enter into the contract, expenditures that are allocable to the portion of the property built or installed before that time are expenditures for the acquisition of existing Real Property).

A.9. "Constructed Personal Property" means Tangible Personal Property (or, if acquired pursuant to a single acquisition contract, properties) or Specially Developed Computer Software if a substantial portion of the property or properties is completed more than 6 months after the earlier of the date construction or rehabilitation commenced and the date the District entered into an acquisition contract; based on the reasonable expectations of the District, if any, or representations of the person constructing the property, with the exercise of due diligence, completion of construction or rehabilitation (and delivery to the District) could not have occurred within that 6-month period; and if the District itself builds or rehabilitates the property, not more than 75% of the capitalizable cost if attributable to property acquired by the District (such as components, raw materials, and other supplies).

A.10. "Governmental Unit" means a state or political subdivision thereof. Such term does not include the United States or any agency or instrumentality thereof.

A.11. "Gross Proceeds" means the Proceeds of the Bond and any Replacement Proceeds for the Bond.

A.12. "Investment Proceeds" means any amounts actually or constructively received from investing Proceeds of the Bond.

A.13. "Investment Property" means any security or obligation within the meaning of Section 148(b)(2) of the Code, any annuity contract, any interest in any residential rental property for family units which is not located within the jurisdiction of the District, any "specified private activity bond" within the meaning of Section 57(a)(5)(c) of the Code, and any other "Investment-Type Property."

A.14. "Investment-Type Property" means any property that is held principally as a passive vehicle for the production of income. A prepayment for property or services is Investment-Type Property if a principal purpose for prepaying is to receive an investment return from the time the prepayment is made until the time payment would otherwise be made. A prepayment is not Investment-Type Property if prepayments on substantially the same terms are made by a substantial percentage of persons who are similarly situated to the District but who are not beneficiaries of tax-exempt financing.

A.15. "Multipurpose Issue" means an issue that is used for two or more separate governmental purposes.

A.16. "Net Sale Proceeds" means Sale Proceeds, less the portion of those Sale Proceeds invested in a reasonably required reserve or replacement fund.

A.17. "Nongovernmental Output Property" means any property (or interest therein) which prior to the date such property was acquired by the District was used (or held for use) by a person other than a governmental unit, in connection with an Output Facility (other than a facility for the furnishing of water), as provided in Section 141(d) of the Code.

A.18. "Nonpurpose Investment" means any Investment Property that is not a Purpose Investment.

A.19. "Output Facility" means electric and gas generation, transmission, distribution, and related facilities, and water collection, storage and distribution facilities according to Section 141(b)(4) of the Code.

A.20. "Payment" means amounts actually or constructively paid to acquire a Nonpurpose Investment (or treated as paid to a Commingled Fund):

a. in the case of a Nonpurpose Investment that is first allocated to an issue on a date after it is actually acquired (e.g., an investment that becomes allocable to Transferred Proceeds or to Replacement Proceeds) or that becomes subject to the Rebate Requirement on a date after it is actually acquired (e.g., an investment allocated to a reasonably required reserve or replacement fund for a construction issue at the end of the two-year spending period), the Value of that investment on that date;

b. in the case of a Nonpurpose Investment that was allocated to an issue at the end of the preceding Computation Period, the Value of that Nonpurpose Investment at the beginning of the Computation Period; and

c. the Computation Date Credit.

A.21. "Pre-issuance Accrued Interest" means amounts representing interest that has accrued on an obligation for a period of not greater than one year before its issue date but only if those amounts are paid within one year after the date hereof.

A.22. "Present Value" in general means with respect to an investment on any date an amount equal to the present value of all unconditionally payable Receipts to be received from and Payments to be paid for the investment after that date, using the Yield on the investment as the discount rate. Present value of an investment is computed under the economic accrual method, using the same compounding interval and financial conventions used to compute the Yield of the Bond.

A.23. "Proceeds" of the Bond means any Sale Proceeds, Investment Proceeds and Transferred Proceeds of an issue.

A.24. "Purpose Investment" means an investment that is acquired to carry out the governmental purpose of an issue.

A.25. "Qualified Administrative Costs" means reasonable, direct administrative costs, other than carrying costs, such as separately stated brokerage and selling commissions that are comparable to those charged nongovernmental entities in transactions not involving tax-exempt bond proceeds, but not legal and accounting fees, recordkeeping, custody or similar costs. For a guaranteed investment contract, a broker's commission paid on behalf of either a District or the provider is not a Qualified Administrative Cost to the extent that the commission exceeds the lesser of (i) $41,000 (as may be adjusted from time to time by the Treasury Department) and (ii) 0.2% of the amount of Gross Proceeds the District reasonably expects, as of the date the contract is acquired, to be deposited in the guaranteed investment contract over the term of the contract, or if more $4,000.

A.26. "Real Property" means land and improvements thereto, such as buildings or other inherently permanent structures, including interests in real property. For example, Real Property includes wiring in a building, plumbing systems, central heating or air-conditioning systems, pipes or ducts, elevators, escalators installed in a building, paved parking areas, roads, wharves and docks, bridges, and sewage lines.

A.27. "Reasonable Retainage" means an amount, not to exceed 5% of Available Construction Proceeds as of the end of the fourth spending period that is retained for reasonable business purposes relating to the property financed with the proceeds of the Bond, such as to ensure or promote compliance with the terms of a construction contract. Retainage is reasonable if the retained amount is not yet payable, or, at the end of the 2-year period following the issue date, the District determines that an actual dispute exists regarding either completion of construction or payment.

A.28. "Rebate Amount" means with respect to the Bond, the amount computed as described in Exhibit B to the Tax Certificate.

A.29. "Rebate Fund" means the separate fund established by the District as described in Section 8 of the Tax Certificate.

A.30. "Rebate Requirement" shall have the meaning ascribed thereto in Exhibit B to the Tax Certificate.

A.31. "Receipt" means:

a. amounts actually or constructively received from a Nonpurpose Investment (including amounts treated as received from a Commingled Fund);

b. in the case of a Nonpurpose Investment that ceases to be allocated to an issue before its disposition or redemption date (e.g., an investment that becomes allocable to Transferred Proceeds of another issue or that ceases to be allocable to the issue pursuant to the Universal Cap) or that ceases to be subject to the Rebate Requirement on a date earlier than its disposition or redemption date (e.g., an investment allocated to a fund initially subject to the Rebate Requirement but that subsequently qualifies as a bona fide debt service fund), the Value of that Nonpurpose Investment on that date; and

c. in the case of a Nonpurpose Investment that is held at the end of a Computation Period, the Value of that Nonpurpose Investment at the end of that Computation Period.

A.32. "Regulations" means the Treasury Regulations promulgated under Sections 103 and 141 through 150 of the Code, and to the extent applicable, any subsequent amendments to such regulations or any successor regulations.

A.33. "Replacement Proceeds" means amounts that have a sufficiently direct nexus to an issue to conclude that the amounts would have been used for that governmental purpose if the Proceeds of the issue were not used or to be used for that governmental purpose. For this purpose, "governmental purposes" include the expected use of amounts for the payment of debt service on a particular date. The mere availability or preliminary earmarking of amounts for a governmental purpose, however, does not in itself establish a sufficient nexus to cause those amounts to be Replacement Proceeds. Replacement Proceeds include, but are not limited to, amounts held in a sinking fund or a pledged fund. For these purposes, an amount is pledged to pay principal of or interest on an issue if there is reasonable assurance that the amount will be available for such purposes in the event that the District encounters financial difficulties.

A.34. "Reserve or Replacement Fund" includes any reasonably required reserve or replacement fund (as described in Section 148(d) of the Code), any fund reasonably expected to be used to pay the principal of or interest on the Bond (including any sinking fund (as defined in Regulation Section 1.148-1I(2)) for the Bond and any bona fide debt service fund (as defined in Regulation Section 1.148-1(b)), any fund pledged directly or indirectly to the payment of the Bond in such a manner that the owners of the Bond have a reasonable assurance that the fund will be available to directly or indirectly pay debt service on the Bond if the District encounters financial difficulties, and any other amounts treated as being in a reserve or replacement fund by the Regulations.

A.35. "Sale Proceeds" means any amounts actually or constructively received by the District from the sale of the Bond, including amounts used to pay underwriter's discount or compensation and interest other than Pre-issuance Accrued Interest.

A.36. "Specially Developed Computer Software" means any program or routine used to cause a computer to perform a desired task or set of tasks, together with the documentation required to describe and maintain such program, provided that the software is specially developed and is functionally related and subordinate to Real Property or other Constructed Personal Property.

A.37. "Tangible Personal Property" means any tangible property except Real Property and includes interests in tangible personal property (e.g., machinery that is not a structural component of a building and furnishings).

A.38. "Tax Certificate" means the Federal Tax Exemption Certificate to which this Exhibit is attached delivered by the District in connection with the issuance of the Bond.

A.39. "Tax-Exempt Obligation" means any obligation the interest on which is excluded from gross income under Section 103(a) of the Code and which is not a specified private activity bond as defined in Section 57(a)(5)(C) of the Code. Such term includes an interest in a regulated investment company to the extent that at least 95 percent of the income to the holder of the interest is interest that is excludable from gross income under Section 103(a) of the Code.

A.40. "Transferred Proceeds" has the meaning assigned to such term in Regulation Section 1.148-1(b).

A.41. "Universal Cap" means the Value of all then outstanding bonds of the issue.

A.42. "Value (of a Bond)" means with respect to a bond issued with not more than two percent original issue discount or original issue premium, the outstanding principal amount, plus accrued unpaid interest; for any other bond, its Present Value.

A.43. "Value (of an Investment)" means any of the following:

a. with respect to an investment with not more than two percent original issue discount or original issue premium, the outstanding stated principal amount, plus accrued unpaid interest;

b. with respect to a fixed rate investment, its Present Value;

c. except as provided in (d), with respect to any investment, its fair market value; or

d. with respect to any yield-restricted investment, its Present Value.

A.44. "Yield of the Bond" means the discount rate that, when used in computing the Present Value as of the issue date of the Bond of all unconditionally payable

payments of principal, interest, and fees for qualified guarantees reasonably expected to be paid on the issue produces an amount equal to the Present Value, using the same discount rate, of the aggregate issue price on the Bond of the issue as of the issue date. Mandatory and expected contingent redemptions are taken into account, based on reasonable expectations as of the issue date. If bonds subject to mandatory redemption have a stated redemption price at maturity in excess of one-fourth of one percent multiplied by the product of the stated redemption price at maturity and the number of years to their weighted average maturity date (determined by taking into account the mandatory redemption schedule), then, in computing Yield of the Bond, such bonds are treated as redeemed at their Present Value; otherwise such bonds are treated as redeemed at their outstanding stated principal amount plus accrued unpaid interest. Optional redemptions are not taken into account in determining the Yield of the Bond unless they satisfy one of the three following conditions:

a. The Bond is subject to optional redemption within 5 years of the issue date and the Yield on the issue computed by assuming the Bond so subject to redemption is redeemed at maturity is more than one-eighth of one percent higher than the Yield on that issue computed by assuming such Bond is redeemed at the earliest date for their redemption;

b. The Bond is issued at an issue price that exceeds the stated redemption price at maturity by more than one-fourth of one percent multiplied by the product of the stated redemption price at maturity and the number of complete years to the first optional redemption date (e.g., an original issue premium in excess of 2.5% in the case of a 10-year no call bond); o

c. The Bond subject to optional redemption bears interest at increasing interest rates (i.e., a stepped coupon bond).

A.45. "Yield of an Investment" means the discount rate that, when used in computing the Present Value of all unconditionally payable Receipts from the investment, produces an amount equal to the Present Value of all unconditionally payable Payments for the investment. Unless otherwise decided by the District, the Yield on any investments and the Yield of the Bond shall be calculated using a 360-day year and a semi-annual compounding interval.

EXHIBIT B

REBATE

B.1. Generally. In order to implement the provisions of Section 148(f) of the Code, the District will establish a separate fund called the Rebate Fund into which will be deposited any amount required to be rebated to the federal government pursuant to Section 148(f) of the Code. Section 148(f) of the Code requires that certain earnings on Nonpurpose Investments allocable to the Gross Proceeds of the Bond be paid to the federal government to prevent the Bond from being an arbitrage bond. The arbitrage that must be rebated is based on the difference between the amount actually earned on Nonpurpose Investments and the amount that would have been earned if those investments had a Yield equal to the Yield of the Bond. As of any date, the Rebate Amount for the Bond is the excess of the future value, as of that date, of all Receipts on Nonpurpose Investments over the future value, as of that date, of all Payments on Nonpurpose Investments (taking into account that the Computation Date Credit is a Payment on Nonpurpose Investments). The future value of a Payment or Receipt at the end of any period is determined using the economic accrual method and equals the value of that Nonpurpose Payment or Receipt when it is paid or received (or treated as paid or received), plus interest assumed to be earned and compounded over the period at a rate equal to the Yield of the Bond, using the same compounding interval and financial conventions used to compute the Yield of the Bond. In order to meet the Rebate Requirements of the Code, unless Subsection B.10, B.11 or B.12 applies or unless during each Bond Year all Gross Proceeds are invested at a Yield that is less than the Yield of the Bond or are invested in Tax-Exempt Obligations, the District will comply with and take the action required by this Exhibit B.

B.2. Computation Dates. The District may treat any date as a Computation Date. After the first required rebate payment is made, the District must consistently treat either the end of each Bond Year or the end of each fifth Bond Year as Computation Dates and may not change these Computation Dates after the first rebate payment is made.

B.3. Final Computation Date. The date that the Bond is discharged is the Final Computation Date. For an issue retired within three years of the issue date, however, the Final Computation Date need not occur before the end of 8 months after the issue date or during the period in which the District reasonably expects that any of the spending exceptions to the Rebate Requirement will apply to the issue.

B.4. Amount of Required Rebate Installment Payments. For Computation Dates other than the Final Computation Date, the District must rebate an amount that when added to the future value, as of that Computation Date, of previous rebate payments made for the Bond, equals at least 90% of the rebate amount as of that date. In all events, the first rebate payment must be made for a Computation Date that is not later than five years after the issue date and subsequent payments must be made for a Computation Date that is not later than five years after the previous Computation Date for which a payment was made. For the Final Computation Date, a final rebate payment must be paid in an amount that, when added to the future value of previous rebate payments made for the Bond, equals 100% of the rebate amount as of that date.

B.5. Bona Fide Debt Service Fund Exception. As the Bond is not a private activity bond and has an average maturity of greater than five years and a fixed rate of interest, amounts earned on moneys in the Bond Fund shall not be taken into account for purposes of complying with the Rebate Requirement.

B.6. Time and Manner of Rebate Payment. Each rebate payment must be paid no later than 60 days after the Computation Date to which the payment relates. Any rebate payment paid within this 60-day period may be treated as paid on the Computation Date to which it relates. Each payment made pursuant to the requirements of this Exhibit shall be filed with the Internal Revenue Service Center, Ogden, Utah 84201, and shall be accompanied by Form 8038-T.

B.7. Penalty in Lieu of Loss of Tax Exemption. The failure to pay the correct Rebate Amount when required will cause the Bond to be an arbitrage bond, unless the Commissioner determines that the failure was not caused by willful neglect and the District promptly pays a penalty to the United States. If no Bond of the issue is a private activity bond (other than a qualified 501I(3) bond), the penalty equals 50% of the Rebate Amount not paid when required to be paid, plus interest on that amount. Otherwise, the penalty equals 100% of the Rebate Amount not paid when required to be paid, plus interest on that amount. Interest accrues at the underpayment rate under Section 6621 of the Code, beginning on the date the correct Rebate Amount is due and ending on the date 10 days before it is paid. The penalty is automatically waived if the Rebate Amount that the District failed to pay plus interest is paid within 180 days after discovery of the failure, unless, the Commissioner determines that the failure was due to willful neglect, or the issue is under examination by the Commissioner at any time during the period beginning on the date the failure first occurred and ending on the date 90 days after the receipt of the Rebate Amount. Generally, extensions of this 180-day period and waivers of the penalty in other cases will be granted by the Commissioner only in unusual circumstances.

B.8. Recovery of Overpayment of Rebate. The District may recover an overpayment for an issue of Tax-Exempt Obligations by establishing to the satisfaction of the Commissioner that the overpayment occurred. An overpayment is the excess of the amount paid to the United States for an issue under Section 148 of the Code over the sum of the Rebate Amount for the issue as of the most recent Computation Date and all amounts that are otherwise required to be paid under Section 148 of the Code as of the date the recovery is requested. Notwithstanding the preceding sentence, an overpayment may be recovered only to the extent that a recovery on the date that it is first requested would not result in an additional Rebate Amount if that date were treated as a Computation Date. Furthermore, except for overpayments in certain limited circumstances, an overpayment of less than $5,000 may not be recovered before the Final Computation Date.

B.9. Recordkeeping Requirement. The District must retain records of the determination of its Rebate Requirement until six years after the retirement of the last obligation of the issue.

B.10. Six Month Exception to Rebate. Notwithstanding anything in this Exhibit B to the contrary, if all of the Gross Proceeds of the Bond (other than amounts on deposit in a bona fide debt service fund) have been expended for the purpose of the issue by no later than the day which is six months after the date of issue of the Bond, then the Rebate Amount shall be zero until such time as amounts are received, which amounts are held in a sinking fund or any other fund pledged to or expected to be used to pay debt service or such time as any other amounts are pledged as security for the Bond, and not expended on the payment of principal or interest on the Bond within 13 months of the date of their receipt. The six-month exception provided by the previous sentence shall apply in the event that Gross Proceeds of the Bond (other than amounts on deposit in a bona fide debt service fund) in an amount equal to the lesser of 5% of the proceeds of the Bond or $100,000 have not been expended by the date which is six months after the date the Bond is issued if all of such Gross Proceeds are expended within one year of the date the Bond is issued. The six-month exception provided by this paragraph is inapplicable if any reserve fund, sinking fund or pledged fund other than a debt service fund is maintained for the Bond, whether or not funded from proceeds of the Bond, except that if a reasonably required reserve or replacement fund (as described in Section 148(d) of the Code) has been established for the Bond and all of the Gross Proceeds of the Bond other than amounts in that reasonably required reserve and replacement fund and amounts deposited in a bona fide debt service fund for the Bond qualify for the six-month exception described in this Section B.10, then the Rebate Amount need only be calculated with respect to all amounts not required to be spent within six months, after such six-month period.

B.11. Two-Year Construction Exception. Notwithstanding anything in this Exhibit B to the contrary, if 75% of the Available Construction Proceeds of an issue of governmental bonds, 501I(3) bonds or private activity bonds used to finance property to be owned by a governmental unit or a 501I(3) organization are to be used for Construction Expenditures, and all of the Available Construction Proceeds of such issue are reasonably expected, as of the issue date, to be spent (or, at the election of the District on or before the issue date, are actually spent) for the governmental purposes of the Bond within 24 months from the date hereof according to the schedule set forth below, then the Available Construction Proceeds and the Gross Proceeds of the Bond used to pay costs of issuance of the Bond will not be subject to the Rebate Requirement. The applicable schedule of expenditures is as follows:

(i) 10% within 6 months of the date hereof (the "first spending period"),

(ii) 45% within 1 year of the date hereof (the "second spending period"),

(iii) 75% within 18 months of the date hereof (the "third spending period"), and

(iv) 100% within 2 years of the date hereof (the "fourth spending period").

If 95% of the Available Construction Proceeds are spent within 24 months and the extra 5% is needed as a Reasonable Retainage and such amount is spent within three years of the date hereof, the above schedule will be treated as met. For the first three spending periods described above, Available Construction Proceeds include the amount of future earnings that the District reasonably expected as of the issue date. For the fourth spending period described above, Available Construction Proceeds include the actual earnings received. Earnings that

accrue after the end of the 2-year spending period are not part of the Available Construction Proceeds for purposes of this 5% limitation, but are part of Available Construction Proceeds for all other purposes of this subsection. The governmental purposes of the Bond include payments of interest on but not payments of principal of the Bond and payments of principal of and interest on other obligations of the District, which interest either (i) accrues on such other obligations during a one-year period including the issue date, (ii) is a capital expenditure as defined in Regulation 1.150-1(b), or (iii) is a working capital expenditure as defined in Regulation Section 1.150-1(b).

If the requirements of this two-year exception are not met, the Rebate Requirement is to be calculated as otherwise described in this Exhibit B as of the date of issuance. In the event the Bond satisfy all requirements necessary to qualify for the exemption from the Rebate Requirement described in this subsection, the District may nevertheless subsequently elect to disregard the available exemption from the Rebate Requirement with respect to the Bond.

There are several elections which may be made as of the date of issuance with respect to these rules. Such elections are set forth in Section 16 of the Tax Certificate.

B.12. 18-Month Rebate Exception. Notwithstanding anything in this Exhibit B to the contrary, if (i) the Gross Proceeds of the Bond are allocated to expenditures for a governmental purpose of the Bond within 18 months of the date hereof in accordance with the schedule set forth below, (ii) the Rebate Requirement is met for all amounts not required to be spent in accordance with the 18-month expenditure schedule (as set forth in Regulation Section 1.148-7I(3)) (other than earnings on a bona fide debt service fund) and (iii) all of the Gross Proceeds of the Bond (as defined in Regulation Section 1.148-7(d)(3)(i)) qualify for the initial temporary period under Regulation 1.148-2I(2), then the Gross Proceeds of the Bond will not be subject to the Rebate Requirement. The applicable schedule of expenditures is as follows:

(i) 15% within 6 months of the date hereof (the "first spending period"),

(ii) 60% within 12 months of the date hereof (the "second spending period"), and

(iii) 100% within 18 months of the date hereof (the "third spending period").

The Bond will not fail to satisfy the spending requirement for the third spending period as a result of a Reasonable Retainage if the Reasonable Retainage is allocated to expenditures within 30 months of the date hereof. For purposes of this rebate exception, Reasonable Retainage refers to the end of the 18-month period, rather than the 24-month period. For purposes of determining compliance with the first two spending periods set forth above, the amount of investment proceeds included in Gross Proceeds of the Bond is determined based on the District's reasonable expectations on the date hereof.

The 18-month rebate exception may not be available for any portion of the Bond that is treated as meeting the 2-year construction rebate exception described in subsection B.11 above.

EXHIBIT C

ALLOCATION AND ACCOUNTING RULES

C.1. General Rule. The District may use any reasonable, consistently applied accounting method to account for Gross Proceeds, investments and expenditures of the issue. An accounting method is "consistently applied" if it is applied uniformly within a Fiscal Period (as defined below) and between Fiscal Periods to account for Gross Proceeds of an issue and any amounts that are in a Commingled Fund.

C.2. Allocations of Gross Proceeds to an Issue. Amounts are allocable to only one issue at a time as Gross Proceeds. Amounts cease to be allocated to the issue as Proceeds only when those amounts (i) are allocated to an expenditure for a governmental purpose; (ii) are allocated to Transferred Proceeds of another issue of obligations; or (iii) cease to be allocated to that issue at retirement of the issue or under the Universal Cap.

C.3. Allocation of Gross Proceeds to Investments. Upon the purchase or sale of a Nonpurpose Investment, Gross Proceeds of the issue are not allocated to a payment for that Nonpurpose Investment in an amount greater than, or to a receipt from that Nonpurpose Investment in an amount less than, the fair market value of the Nonpurpose Investment as of the purchase or sale date. The fair market value of a Nonpurpose Investment is adjusted to take into account Qualified Administrative Costs allocable to the investment. Thus, Qualified Administrative Costs increase the payments for, or decrease the receipts from, a Nonpurpose Investment.

C.4. Allocation of Gross Proceeds to Expenditures. Reasonable accounting methods for allocating funds from different sources to expenditures for the same governmental purpose include a "specific tracing" method, a "gross-proceeds-spent-first" method, a "first-in-first-out" method or a ratable allocation method, so long as the method used is consistently applied. An allocation of Gross Proceeds of an issue to an expenditure must involve a current outlay of cash for a governmental purpose of the issue. A current outlay of cash means an outlay reasonably expected to occur not later than five banking days after the date as of which the allocation of Gross Proceeds to the expenditure is made.

C.5. Commingled Funds. All Payments and Receipts (including deemed Payments and Receipts) on investments held by a Commingled Fund must be allocated (but not necessarily distributed) among each different source of funds invested in the Commingled Fund in accordance with a consistently applied, reasonable ratable allocation method. Reasonable ratable allocation methods include, without limitation, methods that allocate Payments and Receipts in proportion to either (i) the average daily balances of the amounts in the Commingled Fund from each different source of funds during any consistent time period within its fiscal year, but at least quarterly (the "Fiscal Period"); or (ii) the average of the beginning and ending balances of the amounts in the Commingled Fund from each different source of funds for a Fiscal Period that does not exceed one month.

Funds invested in the Commingled Fund may be allocated directly to expenditures for governmental purposes pursuant to a reasonable consistently applied accounting method. If a ratable allocation method is used to allocate expenditures from the Commingled Fund, the same ratable allocation method must be used to allocate Payments and Receipts on investments in the Commingled Fund.

Generally a Commingled Fund must treat all its investments as if sold at fair market value either on the last day of the fiscal year or on the last day of each Fiscal Period. The net gains or losses from these deemed sales of investments must be allocated to each different source of funds invested in the Commingled Fund during the period since the last allocation. This mark-to-market requirement does not apply if (i) the remaining weighted average maturity of all investments held by a Commingled Fund during a particular fiscal year does not exceed 18 months, and the investments held by the Commingled Fund during that fiscal year consist exclusively of obligations; or (ii) the Commingled Fund operated exclusively as a reserve fund, sinking fund or replacement fund for two or more issues of the same District. Subject to the Universal Cap limitation, and the principle that amounts are allocable to only one issue at a time as Gross Proceeds, investments held by a Commingled Fund that serves as a common reserve fund, replacement fund or sinking fund must be allocated ratably among the issues served by the Commingled Fund in proportion to either (i) the relative values of the bonds of those issues; (ii) the relative amounts of the remaining maximum annual debt service requirements on the outstanding principal amounts of those issues; or (iii) the relative original stated principal amounts of the outstanding issues.

C.6. Universal Cap. Amounts that would otherwise be Gross Proceeds allocable to an issue are allocated (and remain allocated) to the issue only to the extent that the Value of the Nonpurpose Investments allocable to those Gross Proceeds does not exceed the Value of all outstanding bonds of the issue. Nonpurpose Investments allocated to Gross Proceeds in a bona fide debt service fund for an issue are not taken into account in determining the Value of the Nonpurpose Investments, and those Nonpurpose Investments remain allocated to the issue. To the extent that the Value of the Nonpurpose Investments allocable to the Gross Proceeds of the issue exceed the value of all outstanding bonds of that issue, a District should seek the advice of counsel experienced in the field of municipal bonds for the procedures necessary to comply with the Universal Cap.

C.7. Expenditure for Working Capital Purposes. Subject to certain exceptions, the Proceeds of an issue may only be allocated to "working capital expenditures" as of any date to the extent that those expenditures exceed "available amounts" as of that date (i.e., "proceeds-spent-last").

For purposes of this Section, "working capital expenditures" include all expenditures other than "capital expenditures." "Capital expenditures" are costs of a type properly chargeable (or chargeable upon proper election) to a capital account under general federal income tax principles. Such costs include, for example, costs incurred to acquire, construct, or improve land, buildings and equipment having a reasonably expected useful life in excess of one year. Thus, working capital expenditures include, among other things, expenditures for current operating expenses and debt service.

For purposes of this Exhibit B, "available amount" means any amount that is available to a District for working capital expenditure purposes of the type financed by the issue. Available amount excludes Proceeds of the issuance but includes cash, investments and other amounts held in accounts or otherwise by a District for working capital expenditures of the type being financed by the issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed. Notwithstanding the preceding sentence, a "reasonable working capital reserve" is treated as unavailable. A working capital reserve is reasonable if it does not exceed five percent of the actual working capital expenditures of a District in the fiscal year before the year in which the determination of available amounts is made. For purposes of the preceding sentence only, in determining the working capital expenditures of a District for a prior fiscal year, any expenditures (whether capital or working capital expenditures) that are paid out of current revenues may be treated as working capital expenditures.

The proceeds-spent-last requirement does not apply to expenditures to pay (i) any Qualified Administrative Costs; (ii) fees for qualified guarantees of the issue or payments for a qualified hedge for the issue; (iii) interest on the issue for a period commencing on the issue date and ending on the date that is the later of three years from the issue date or one year after the date on which the financed project is placed in service; (iv) to the United States for Yield reduction payments (including rebate payments) or penalties for the failure to meet the spend down requirements associated with certain spending exceptions to the Rebate Requirement; (v) costs, other than those described in (i) through (iv) above, that do not exceed five percent of the Sale Proceeds of an issue and that are directly related to capital expenditures financed by the issue (e.g., initial operating expenses for a new capital project); (vi) principal or interest on an issue paid from unexpected excess sale or investment proceeds; (vii) principal or interest on an issue paid from investment earnings on a Reserve or Replacement Fund that are deposited in a bona fide debt service fund; and (viii) principal, interest, or redemption premium on a prior issue and, for a crossover refunding issue, interest on that issue. Notwithstanding the preceding paragraph, the exceptions described above do not apply if the allocation merely substitutes Gross Proceeds for other amounts that would have been used to make those expenditures in a manner that gives rise to Replacement Proceeds.

C.8. Prohibited Investments and Dispositions. Upon the purchase or sale of a Nonpurpose Investment, Gross Proceeds of an issue are not allocated to a Payment for that Nonpurpose Investment in an amount greater than, or to a Receipt from that Nonpurpose Investment in an amount less than, the fair market value of the Nonpurpose Investment as of the purchase or sale date. The fair market value of a Nonpurpose Investment is adjusted to take into account Qualified Administrative Costs allocable to the investment. Thus, Qualified Administrative Costs increase the Payments for, or decrease the Receipt from, a Nonpurpose Investment.

C.9. Valuation of Investments – Fair Market Value. The fair market value of an investment is the price at which a willing buyer would purchase the investment from a willing seller in a bona fide arm's-length transaction. Fair market value generally is determined on the date on which a contract to purchase or sell the Nonpurpose Investment becomes binding (i.e.,

the trade date rather than the settlement date). An investment that is not of a type traded on an established securities market, within the meaning of Section 1273 of the Code, is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value. The fair market value of a United States Treasury obligation that is purchased directly from the United States Treasury is its purchase price.

C.10. Certificates of Deposit. A certificate of deposit that has a fixed interest rate, a fixed payment schedule, and a substantial penalty for early withdrawal shall be treated as purchased at its fair market value if the Yield on the certificate of deposit is not less than (i) the Yield on reasonably comparable direct obligations of the United States; and (ii) the highest Yield that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public.

C.11. Guaranteed Investment Contracts. The purchase price of a guaranteed investment contract is treated as its fair market value on the purchase date if (i) the District makes a bona fide solicitation for a specified guaranteed investment contract and receives at least three bona fide bids from providers that have no material financial interest in the issue (e.g., underwriters or brokers); (ii) the District purchases the highest-yielding guaranteed investment contract for which a qualifying bid is made (determined net of broker's fees); (iii) the Yield on the guaranteed investment contract (determined net of broker's fees) is not less than the Yield then available from the provider on reasonably comparable guaranteed investment contracts, if any, offered to other persons from a source of funds other than Gross Proceeds of Tax-Exempt Obligations; (iv) the determination of the terms of the guaranteed investment contract takes into account as a significant factor the District's reasonably expected drawdown schedule for the amounts to be invested, exclusive of amounts deposited in debt service funds and reasonably Required Reserve or Replacement Funds; (v) the terms of the guaranteed investment contract, including collateral security requirements, are reasonable; and (vi) the obligor on the guaranteed investment contract certifies the administrative costs that it is paying (or expects to pay) to third parties in connection with the guaranteed investment contract.

C.12. Recordkeeping Requirement. To evidence the fair market value of a guaranteed investment contract, the District must retain the following records with the bond documents until three years after the last outstanding Bond is redeemed:

(i) a copy of the investment contract;

(ii) the receipt or other record of the amount actually paid by the District for the guaranteed investment contract, including a record of any administrative costs paid by the District;

(iii) for each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results; and

(iv) the bid solicitation form and, if the terms of the purchase agreement or guaranteed investment contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

EXHIBIT D

(ATTACH PROCEDURES FOR ONGOING COMPLIANCE WITH SECTIONS 141 AND 148 OF THE INTERNAL REVENUE CODE)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

Procedures for ongoing compliance with Sections 141 and 148 of the Internal Revenue Code

These procedures and the tax certificate and Form 8038-G filed for each issue of tax-exempt bonds will be reviewed by the District Fire Chief or another officer or employee of the Truckee Meadows Fire Protection District, Nevada (the "Issuer"), designated by the Authority Controller in writing (the "Compliance Officer") (i) on or prior to each five-year anniversary date of the issue date of the bonds; (ii) on or within 30 days of the date the bonds are retired, defeased or refunded; (iii) on or prior to the date of any rebate payment made if that date is not within 60 days of one of the dates mentioned in (i) or the date the bonds are retired, defeased or refunded; (iv) at the time of any change in use of any asset that was funded with a material amount of bond proceeds; and (v) at the time of the occurrence or non-occurrence of any other event that could affect the tax status of the bonds, notes or debentures as indicated in the tax certificate (e.g., the occurrence of an event which the tax certificate represents will not occur or is not expected to occur, or the non-occurrence of an event the tax certificate represents will or is expected to occur). In addition, the Compliance Officer will conduct annual compliance checks of the current status of the proceeds of each issue of tax-exempt bonds and the current use of the facilities financed by tax-exempt bonds, notes or debentures. These reviews will be made for the purposes of identifying any possible violation of federal tax requirements and to ensure the timely correction of those violations with remedial action described in the regulations of the United States Department of the Treasury or through the Tax-Exempt Bonds Voluntary Closing Agreement Program. If a possible violation is identified, the Compliance Officer will consult with bond counsel as to the appropriate steps to take.

In addition, to the extent the Issuer has any outstanding bonds, notes or debentures that are not rebate exempt, it is the Issuer's policy to retain rebate consultants to assist in monitoring the compliance of its bond issues with the rebate and yield restriction requirements of Section 148 of the Internal Revenue Code in appropriate circumstances (e.g., where investments are made during a temporary period at a yield in excess of the bond yield, and if any the investments above the bond yield extend beyond the temporary period). If any event of non-compliance is discovered by the Compliance Officer, by the rebate consultants, or otherwise, the Compliance Officer will consult with bond counsel as to the appropriate action to take to remedy the non-compliance, including payment of late payment interest and penalties on rebate and yield reduction payments and through use of the Tax-Exempt Bond Voluntary Closing Agreement Program.

As part of the training of any successor, the District Fire Chief and Compliance Officer will review the requirements of these procedures, the tax certificate and Form 8038-G for each issue of tax-exempt bonds with the successor as part of the successor's transition into office. Any successor District Fire Chief will be encouraged to adopt these procedures as such officer's own.

The Issuer will retain all records relating to tax-exempt bonds and compliance with the requirements of the Internal Revenue Code until at least three years after the last bond of an issue (or any later issue that refinances the issue) is paid and discharged.

Dated March 9, 2020

By:_____

District Fire Chief
Truckee Meadows Fire Protection District,
Nevada

EXHIBIT E

REIMBURSABLE EXPENDITURES

Pre Expended - Reimbursable	Amount	Entity	Paid Status
Washoe Valley Property - White Pelican Way	$472,480.90	Stewart Title	4/6/2020
Station #37 Entitlement Services	16,307.50	Wood Rodgers	Payments to date 12/31/19 through 8/14/20
Purchase of 5335 Pehlam-Less proceeds from sale of 5445 Pehlam	559,501.20	Stewart Title	7/8/2020
Total:	$1,048,289.60		

Federal Tax Certificate

Final Audit Report 2020-10-09

Created:	2020-10-08
By:	Barbara Salinas (BSalinas@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAASwLDsgtxatuJ0EA-lGDbE00tVsZx0p3H

"Federal Tax Certificate" History

Document created by Barbara Salinas (BSalinas@shermanhoward.com)
2020-10-08 - 11:36:23 PM GMT- IP address: 192.184.124.4

Document emailed to Charles A. Moore (cmoore@tmfpd.us) for signature
2020-10-08 - 11:37:17 PM GMT

Email viewed by Charles A. Moore (cmoore@tmfpd.us)
2020-10-09 - 2:14:46 AM GMT- IP address: 71.11.184.74

Document e-signed by Charles A. Moore (cmoore@tmfpd.us)
Signature Date: 2020-10-09 - 2:15:20 AM GMT - Time Source: server- IP address: 71.11.184.74

Agreement completed.
2020-10-09 - 2:15:20 AM GMT

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SHERMAN&HOWARD

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 775.323.2339

www.shermanhoward.com

Kendra Follett
Sherman & Howard L.L.C.
Direct Dial Number: 775.784.0227
E-mail: kfollett@shermanhoward.com

October 21, 2020

VIA FEDERAL EXPRESS (771794257499)
Internal Revenue Service Center
Ogden Internal Revenue Submission Processing Center
1973 North Rulon White Blvd.
Ogden, UT 84201

$2,100,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond
(Additionally Secured by Pledged Revenues)
Series 2020

To Whom It May Concern:

Enclosed is IRS Form 8038-G to be filed for the above-captioned issue. Also enclosed is an additional 8038-G. Please stamp this copy and return it to us in the postage paid return envelope.

Please call if you have any questions.

Sincerely,

Kendra Follett

KSF/tra
Encl.

Form **8038-G** (Rev. September 2018)

Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Governmental Bonds

▶ **Under Internal Revenue Code section 149(e)**
▶ **See separate instructions.**
Caution: *If the issue price is under $100,000, use Form 8038-GC.*
▶ **Go to *www.irs.gov/F8038G* for instructions and the latest information.**

OMB No. 1545-0720

Part I Reporting Authority

If **Amended Return**, check here ▶ ☐

1 Issuer's name Truckee Meadows Fire Protection District, Nevada	2 Issuer's employer identification number (EIN) 38-3856902
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3663 Barron Way	5 Report number *(For IRS Use Only)* 3
6 City, town, or post office, state, and ZIP code Reno, Nevada 89511	7 Date of issue 10/21/2020
8 Name of issue Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues) Series 2020	9 CUSIP number None
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Cynthia Vance, District Chief Fiscal Officer	10b Telephone number of officer or other employee shown on 10a (775) 326-6070

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11	Education	11		
12	Health and hospital	12		
13	Transportation	13		
14	Public safety	14	$2,100,000	00
15	Environment (including sewage bonds)	15		
16	Housing	16		
17	Utilities	17		
18	Other. Describe ▶	18		
19a	If bonds are TANs or RANs, check only box 19a ▶ ☐			
b	If bonds are BANs, check only box 19b ▶ ☐			
20	If bonds are in the form of a lease or installment sale, check box ▶ ☐			

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	06/01/2035	$ 2,100,000	$ 2,100,000	7.846 years	1.5298 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22	Proceeds used for accrued interest			22	0	00
23	Issue price of entire issue (enter amount from line 21, column (b))			23	$2,100,000	00
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	$84,000 00			
25	Proceeds used for credit enhancement	25	0 00			
26	Proceeds allocated to reasonably required reserve or replacement fund	26	0 00			
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V	27	0 00			
28	Proceeds used to refund prior taxable bonds. Complete Part V	28	0 00			
29	Total (add lines 24 through 28)			29	$84,000	00
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)			30	$2,016,000	00

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ▶	years
32	Enter the remaining weighted average maturity of the taxable bonds to be refunded ▶	years
33	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ▶	
34	Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)	

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35		
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a		
b	Enter the final maturity date of the GIC ▶ (MM/DD/YYYY)			
c	Enter the name of the GIC provider ▶			
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37		

38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ ☐ and enter the following information:

b Enter the date of the master pool bond ▶ (MM/DD/YYYY)

c Enter the EIN of the issuer of the master pool bond ▶

d Enter the name of the issuer of the master pool bond ▶

39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶ ☑

40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶ ☐

41a If the issuer has identified a hedge, check here ▶ ☐ and enter the following information:

b Name of hedge provider ▶

c Type of hedge ▶

d Term of hedge ▶

42 If the issuer has superintegrated the hedge, check box ▶ ☐

43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶ ☑

44 If the issuer has established written procedures to monitor the requirements of section 148, check box ▶ ☑

45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ ☑ and enter the amount of reimbursement ▶ $1,048,289.60

b Enter the date the official intent was adopted ▶ (MM/DD/YYYY) 01/21/2020

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Cynthia Vance — Signature of issuer's authorized representative — Date: 10/21/2020

Cynthia Vance, Chief Fiscal Officer — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Kendra S. Follett	Kendra Follett	10/21/2020		P01077060

Firm's name ▶	Sherman & Howard, L.L.C.	Firm's EIN ▶	84-0420314
Firm's address ▶	50 W. Liberty Street, Suite 1000, Reno, NV 89501	Phone no.	(775) 323-1980

FedEx 146525 Rev. 1/18 RRDO 18



After printing this label:
1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.
Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com.FedEx will not be responsible for any claim in excess of $100 per package, whether the result of loss, damage, delay, non-delivery,misdelivery,or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim.Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental,consequential, or special is limited to the greater of $100 or the authorized declared value. Recovery cannot exceed actual documented loss.Maximum for items of extraordinary value is $1,000, e.g. jewelry, precious metals, negotiable instruments and other items listed in our ServiceGuide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

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PURCHASER'S CERTIFICATE AND RECEIPT

IT IS HEREBY CERTIFIED by the undersigned on behalf of Zions Bancorporation, N.A., as the purchaser (the "Purchaser") of the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020" (the "Bond") issued as a single bond in the principal amount of $2,100,000:

1. We acknowledge receipt of the Bond in the principal amount of $2,100,000, bearing interest and maturing as provided in resolution adopted and approved by the Board of Fire Commissioners of the Truckee Meadows Fire Protection District, Nevada (the "District"), on October 6, 2020 and the Certificate of the District dated October 6, 2020, such Bond being registered in the name of the Purchaser.

2. On the date of this Certificate, the Purchaser is purchasing the Bond for the amount of $2,100,000. The Purchaser is purchasing the Bond for itself not for the purpose of offering the Bond for sale to the public. The Purchaser has no present intention to sell, reoffer, or otherwise dispose of the Bond (or any portion of the Bond or any interest in the Bond). The Purchaser has not contracted with any person pursuant to a written agreement to have such person participate in any sale of the Bond and the Purchaser has not agreed with the District pursuant to a written agreement to sell the Bond to persons other than the Purchaser or a related party to the Purchaser.

3. The District and its counsel may rely on these certifications in paragraph 2 in concluding that the Bond meets certain requirements of the Internal Revenue Code of 1986 as amended, relating to tax-exempt bonds; however, nothing herein represents our interpretation of any law and we are not providing any interpretations of law or regulations in executing and delivering this Certificate.

4. The Purchaser represents that (i) it has a net worth of at least $500,000 or more, and (ii) it is purchasing the Bond for investment and not for resale.

DATED as of October 21, 2020.

ZIONS BANCORPORATION, N.A.
as Purchaser

By 
Title: Senior Vice President

[Signature page to Purchaser's Certificate and Receipt]

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PURCHASER'S LETTER

October 21, 2020

Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, NV 89511

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BOND
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2020

Ladies and Gentlemen:

This letter is to provide you with certain representations and agreements with respect to our purchase of all of the above-captioned bond issued as a single bond (the *"Bond"*), dated October 21, 2020. Zions Bancorporation, N.A. (the *"Purchaser,"* the *"undersigned," "us"* or *"we,"* as applicable) is purchasing the Bond issued by Truckee Meadows Fire Protection District, Nevada (the *"Issuer"*). We hereby represent and warrant to you and agree with you as follows:

1. We understand that the Bond has not been registered pursuant to the Securities Act of 1933, as amended (the *"1933 Act"*) or the securities laws of any state. We acknowledge that the Bond (i) is not being registered or otherwise qualified for sale under the "blue sky" laws and regulations of any state, (ii) will not be listed on any securities exchange, and (iii) will not carry a rating from any rating service.

2. We have not offered, offered to sell, offered for sale or sold any of the Bond by means of any form of general solicitation or general advertising, and we are not an underwriter of the Bond within the meaning of Section 2(11) of the 1933 Act.

3. We have sufficient knowledge and experience in financial and business matters, including purchase and ownership of municipal and other tax-exempt obligations, to be able to evaluate the risks and merits of the purchase of the Bond.

4. We have authority to purchase the Bond and to execute this letter and any other instruments and documents required to be executed by the purchaser in connection with the purchase of the Bond.

5. The undersigned is a duly appointed, qualified and acting representative of the Purchaser and is authorized to cause the Purchaser to make the certifications, representations and warranties contained herein by execution of this letter on behalf of the Purchaser.

6. The Purchaser is (a) a "qualified institutional buyer" as defined in Rule 144A promulgated under the 1933 Act or (b) is a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development, or a political subdivision of any such country, and, in any such case, having a combined capital and surplus of not less than $1,000,000,000 as of the date hereof, and is able to bear the economic risks of the purchase of the Bond.

7. The undersigned understands that no official statement, prospectus, offering circular, or other comprehensive offering statement is being provided with respect to the Bonds. The undersigned has made its own inquiry and analysis with respect to the Issuer, the Bond and the security therefor, and other material factors affecting the security for and payment of the Bond.

8. The undersigned acknowledges that it has either been supplied with or been given access to information, including financial statements and other financial information, regarding the Issuer as it has requested to which the Purchaser as a reasonable purchaser has attached significance in making a decision to purchase the Bond and has had the opportunity to ask questions and receive answers from knowledgeable individuals concerning the Issuer, the Bond and the security therefor, so that as a reasonable purchaser, it has been able to make its decision to purchase the Bond.

9. The Bond is being acquired by the Purchaser for its own account and not with a present view toward resale or distribution; *provided, however*, that the Purchaser reserves the right to sell, transfer or redistribute the Bond, but agrees that any such sale, transfer or distribution by the Purchaser shall be to a Person:

(a) that is an affiliate of the Purchaser; and

(b) that the Purchaser reasonably believes to be a qualified institutional buyer or a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development, or a political subdivision of any such country, and, in any case, having a combined capital and surplus of not less than $1,000,000,000 as of the date of such sale, transfer or distribution who executes a purchaser letter substantially in the form of this letter.

Very truly yours,

ZIONS BANCORPORATION, N.A.
AS PURCHASER

By: _____
Name: Jonathan Baker
Title: Senior Vice President

[Signature Page of Purchaser's Letter]

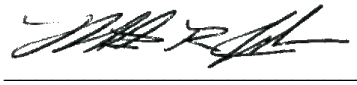
11

MUNICIPAL ADVISOR'S CERTIFICATE

The undersigned representative of JNA Consulting Group, LLC, as the Municipal Advisor to the Truckee Meadows Fire Protection District, Nevada (the "District") with respect to the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020 (the "Bond") hereby certifies and represents that the information set forth in Part III, lines 21(b), 21(d), and 21(e) of the IRS Form 8038-G relating to the Bond, executed by the District Fire Chief on the date hereof is correct.

DATED as of October 21, 2020.

JNA CONSULTING GROUP, LLC

By: 

Title: President

TMFPD GO (LT) Capital Improvement Bond - Municipal Advisor's Certificate

Final Audit Report 2020-10-12

Created:	2020-10-12
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYg5NmOW3qh2wCL53sl4qdFi-1AgifQY7

"TMFPD GO (LT) Capital Improvement Bond - Municipal Advisor 's Certificate" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2020-10-12 - 4:01:52 PM GMT- IP address: 192.184.124.4

Document emailed to Martin R Johnson (marty@jnaconsultinggroup.com) for signature
2020-10-12 - 4:02:10 PM GMT

Email viewed by Martin R Johnson (marty@jnaconsultinggroup.com)
2020-10-12 - 4:06:52 PM GMT- IP address: 174.71.224.126

Document e-signed by Martin R Johnson (marty@jnaconsultinggroup.com)
Signature Date: 2020-10-12 - 8:43:34 PM GMT - Time Source: server- IP address: 174.71.224.126

Agreement completed.
2020-10-12 - 8:43:34 PM GMT

Adobe Sign

12

TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BOND
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2020

No. R-1

Interest Rate	Final Maturity Date	Dated as of	Principal Amount
1.530% per annum	June 1, 2035	October 21, 2020	$2,100,000

PRINCIPAL AMOUNT: TWO MILLION ONE HUNDRED THOUSAND DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), for value received, hereby acknowledges itself to be indebted and promises to pay to the registered owner specified on the registration panel appended hereto, or registered assigns, the principal amount specified above, in installments of principal in the amounts and on the dates as provided in the resolution authorizing the issuance of this Bond adopted by the Board of Fire Commissioners of the District on October 6, 2020 (the "Resolution") and set forth in Exhibit A attached hereto. Each principal installment shall bear interest from the dated date stated above until payment of such installment of principal shall have been discharged as provided in the Resolution, at the interest rate stated above, being payable semiannually on June 1 and December 1 of each year, commencing on June 1, 2021 in the amounts and on the dates set forth in Exhibit A attached hereto. Interest on the Bond shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

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

The installments of principal of this Bond, or portions thereof are subject to prepayment prior to maturity, at the option of the District as set forth in the Resolution and the Certificate of the District.

SPECIMEN

This Bond must be registered in the name of the owner as to both principal and interest on the registration records kept by the Registrar in conformity with the provisions stated herein and endorsed hereon and subject to the terms and conditions set forth in the Resolution. No transfer of this Bond shall be valid unless made on the registration records maintained at the principal office of the Registrar by the registered owner or his or her attorney duly authorized in writing, but only in the manner, subject to the limitations and conditions provided in the Resolution and subject to the delivery to the District of a purchaser letter in the form attached as Exhibit B to this Bond executed by a duly authorized officer of such transferee; provided that each such transferee shall constitute (1) a "qualified institutional buyer" as defined in Rule 144A promulgated under the Securities Act of 1933, as amended, and (2) a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development or a political subdivision of any such country, and, in any such case, having a combined capital and surplus of not less than $1,000,000,000 as of the date hereof. Notwithstanding the foregoing, this Bond may be transferred without limitation to an affiliate of the registered owner, each of the beneficial owners of which are "qualified institutional buyers" as defined in Rule 144A promulgated under the Securities Act of 1933, as amended. Upon such transfer a new fully registered Bond of the same maturity for the same principal amount will be issued to the transferee in exchange therefor.

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

This Bond is issued by the District upon the credit thereof for the purpose of defraying wholly or in part the cost to finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor as set forth in the Resolution, under the authority of and in full conformity with the Constitution and laws of the State and pursuant to the Resolution.

Reference is made to the Resolution, NRS 474.460 through 474.540, inclusive, and pursuant to chapter 350 of NRS and all laws amendatory thereof (the "Project Act"), NRS 360.600 to 360.740, inclusive, as amended from time to time as implemented by the District (the "Consolidated Tax Act"); an act cited as NRS 350.500 through 350.720, and all laws amendatory there, designated in NRS 350.500 as the Local Government Securities Law (the "Bond Act"); and to all laws supplemental thereto, for an additional description of the nature and extent of the security for the Bond, the General Taxes, accounts, funds and revenues pledged, the nature and extent and manner of enforcement of the pledge, the rights and remedies of the owners of the Bond with respect thereto, the terms and conditions upon which the Bond is issued, and a statement of rights and remedies of owners of the Bond.

This Bond is issued pursuant to the Project Act, the Consolidated Tax Act, and the Bond Act, and pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bond and the regularity of its issuance; and pursuant to NRS 350.710, the Bond, its transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

SPECIMEN

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

It is hereby certified, recited and warranted that the total indebtedness of the District, including that of this Bond, does not exceed any limit of indebtedness prescribed by the Constitution or laws of the State; that provision has been made for the levy and collection of annual general (ad valorem) taxes ("General Taxes") sufficient to pay the Bond Requirements of this Bond when the same becomes due (except to the extent other moneys are available therefor), subject to the limitations imposed by the Constitution and statutes of the State; and that the full faith and credit of the District are hereby irrevocably pledged to the punctual payment of the Bond Requirements according to the terms of this Bond.

The payment of the Bond, as to all Bond Requirements, is additionally secured by an irrevocable pledge of revenues derived by the District from the Pledged Revenues (as defined in the Resolution).

Payment of the Bond Requirements due in connection with the Bond may be made from and as security for such payment there is irrevocably and exclusively pledged, pursuant to the Resolution, special accounts thereby created and identified as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond, Series 2020, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond, Series 2020, Interest Account," (collectively, the "Bond Fund") into which accounts the District covenants to pay from the revenues derived from the Pledged Revenues sums sufficient to pay when due the Bond Requirements of the Bond, except to the extent other moneys are available therefor.

The Bond is equitably and ratably secured by a lien on the Pledged Revenues, and the Bond constitutes an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of any outstanding parity bonds hereafter issued, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities. Bonds and other securities, in addition to the Bond, subject to expressed conditions, may be issued and made payable from the Pledged Revenues having a lien thereon subordinate and junior to the lien or, subject to additional expressed conditions, having a lien thereon superior to or on a parity with the lien of the Bond, in accordance with the provisions of the Resolution.

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

It is further certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Bond; that it is issued pursuant to and in strict conformity with the Constitution and laws of the State, particularly under the terms and provisions of the Project Act, the Consolidated Tax Act, the Bond Act, and all laws supplemental thereto, and with the Resolution, and that this Bond does not contravene any constitutional or statutory limitation.

SPECIMEN

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

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

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

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By:_____
Chair, Board of Fire Commissioners
Truckee Meadows Fire Protection District

Countersigned:

(SEAL)

_____
District Fire Chief, as the District Treasurer
Truckee Meadows Fire Protection District

Attest:

_____
Secretary, Board of Fire Commissioners
Truckee Meadows Fire Protection District

SPECIMEN

FORM OF PROVISION FOR REGISTRATION AS TO PRINCIPAL AND INTEREST

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

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

Date of Registration	Name of Registered Owner	Signature of Chief Fiscal Officer as Registrar
_____, 2020	Zions Bancorporation, N.A.	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SPECIMEN

FORM OF PREPAYMENT PANEL

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

Date of Prepayment	Principal Prepaid	Maturity Date of Principal Installment to be Prepaid	Signature of Authorized Representative of Owner
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SPECIMEN

FORM OF ASSIGNMENT

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

Dated: _____

_____

Signature Guaranteed:

_____

Name of Transferee:

_____
_____

Address of Transferee:

_____
_____

Social Security or other tax identification number of Transferee:

_____

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

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

SPECIMEN

EXHIBIT A

PRINCIPAL INSTALLMENT SCHEDULE

Installment Due Date (June 1)	Amount of Principal Installment Due
2021	$137,000
2022	127,000
2023	129,000
2024	131,000
2025	133,000
2026	135,000
2027	137,000
2028	139,000
2029	141,000
2030	143,000
2031	145,000
2032	147,000
2033	150,000
2034	152,000
2035	154,000
TOTAL	$2,100,000

SPECIMEN

EXHIBIT B

FORM OF PURCHASER LETTER

_____

Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, NV 89511

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BOND
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2020

Ladies and Gentlemen:

This letter is to provide you with certain representations and agreements with respect to our purchase of all of the above-captioned bond issued as a single bond (the *"Bond"*), dated October 21, 2020. _____ (the *"Purchaser,"* the *"undersigned," "us"* or *"we,"* as applicable) is purchasing the Bond issued by Truckee Meadows Fire Protection District, Nevada (the *"Issuer"*). We hereby represent and warrant to you and agree with you as follows:

1. We understand that the Bond has not been registered pursuant to the Securities Act of 1933, as amended (the *"1933 Act"*) or the securities laws of any state. We acknowledge that the Bond (i) is not being registered or otherwise qualified for sale under the "blue sky" laws and regulations of any state, (ii) will not be listed on any securities exchange, and (iii) will not carry a rating from any rating service.

2. We have not offered, offered to sell, offered for sale or sold any of the Bond by means of any form of general solicitation or general advertising, and we are not an underwriter of the Bond within the meaning of Section 2(11) of the 1933 Act.

3. We have sufficient knowledge and experience in financial and business matters, including purchase and ownership of municipal and other tax-exempt obligations, to be able to evaluate the risks and merits of the purchase of the Bond.

4. We have authority to purchase the Bond and to execute this letter and any other instruments and documents required to be executed by the purchaser in connection with the purchase of the Bond.

SPECIMEN

5. The undersigned is a duly appointed, qualified and acting representative of the Purchaser and is authorized to cause the Purchaser to make the certifications, representations and warranties contained herein by execution of this letter on behalf of the Purchaser.

6. The Purchaser is (a) a "qualified institutional buyer" as defined in Rule 144A promulgated under the 1933 Act or (b) is a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development, or a political subdivision of any such country, and, in any such case, having a combined capital and surplus of not less than $1,000,000,000 as of the date hereof, and is able to bear the economic risks of the purchase of the Bond.

7. The undersigned understands that no official statement, prospectus, offering circular, or other comprehensive offering statement is being provided with respect to the Bonds. The undersigned has made its own inquiry and analysis with respect to the Issuer, the Bond and the security therefor, and other material factors affecting the security for and payment of the Bond.

8. The undersigned acknowledges that it has either been supplied with or been given access to information, including financial statements and other financial information, regarding the Issuer as it has requested to which a reasonable purchaser would attach significance in making a decision to purchase the Bond and has had the opportunity to ask questions and receive answers from knowledgeable individuals concerning the Issuer, the Bond and the security therefor, so that as a reasonable purchaser, it has been able to make its decision to purchase the Bond.

9. The Bond is being acquired by the Purchaser for its own account and not with a present view toward resale or distribution; *provided, however*, that the Purchaser reserves the right to sell, transfer or redistribute the Bond, but agrees that any such sale, transfer or distribution by the Purchaser shall be to a Person:

(a) that is an affiliate of the Purchaser; and

SPECIMEN

(b) that the Purchaser reasonably believes to be a qualified institutional buyer or a commercial bank organized under the laws of the United States, or any state thereof, or any other country which is a member of the Organization for Economic Cooperation and Development, or a political subdivision of any such country, and, in any case, having a combined capital and surplus of not less than $1,000,000,000 as of the date of such sale, transfer or distribution who executes a purchaser letter substantially in the form of this letter.

Very truly yours,

_____, AS PURCHASER

By:_____
Name: _____
Title: _____

SPECIMEN

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SHERMAN & HOWARD L.L.C.

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 775.323.2339

www.shermanhoward.com

October 21, 2020

Truckee Meadows Fire Protection District
3663 Barron Way
Reno, NV 89511

$2,100,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bond
(Additionally Secured by Pledged Revenues)
Series 2020

Ladies and Gentlemen:

We have acted as bond counsel to Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), in connection with the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020 in the principal amount of $2,100,000 as a single bond (the "Bond"), pursuant to an authorizing resolution adopted and approved by the Board of Fire Commissioners on October 6, 2020 (the "Bond Resolution"). In such capacity, we have examined the District's certified proceedings and such other documents and such law of the State and of the United States of America as we have deemed necessary to render this opinion letter. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Bond Resolution.

Regarding questions of fact material to our opinions, we have relied upon the District's certified proceedings and other representations and certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based upon such examination, it is our opinion as bond counsel that:

1. The Bond constitutes a valid and binding limited tax general obligation of the District.

2. All of the taxable property in the District is subject to the levy of annual general (ad valorem) taxes to pay the Bond, subject to the limitations imposed by the Constitution and laws of the State.

3. As provided in the Bond Resolution and in accordance with the provisions of NRS 361.463, taxes levied for the payment of the bonded indebtedness (including the Bond) of all overlapping units within the boundaries of the District (i.e., the State, the District, and any other political subdivision therein) and for the payment of interest on such indebtedness enjoy a priority over taxes levied by each such unit (including, without limitation, the State and the District) for all other purposes (subject to any exception implied by law for the exercise of the police power) where reduction is necessary in order to comply with NRS 361.453.

4. The Bond is additionally secured by and payable from the Pledged Revenues. The Bond Resolution creates a valid lien on the Pledged Revenues and the Bond Fund pledged therein for the security of the Bond on a parity with the lien thereon of the Outstanding Parity Securities hereafter issued, superior and prior to the lien thereon of any Outstanding Subordinate Securities hereafter issued and subordinate to the lien thereon of any Outstanding Superior Securities hereafter issued. Except as described in this paragraph, we express no opinion regarding the priority of the lien on the Pledged Revenues or on the Bond Fund created by the Bond Resolution.

5. Interest on the Bond is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date hereof (the "Tax Code"), and interest on the Bond is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The opinions expressed in this paragraph assume continuous compliance with the covenants and continued accuracy of the representations contained in the District's certified proceedings and in certain other documents and certain other certifications furnished to us.

6. Under the laws of the State in effect as of the date hereof, the Bond, its transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

The opinions expressed in this opinion letter are subject to the following:

The obligations of the District incurred pursuant to the Bond and the Bond Resolution may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally, and by equitable principles, whether considered at law or in equity.

The Bond has been designated by the District as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Tax Code.

In this opinion letter rendered in our capacity as bond counsel, we are opining only upon those matters set forth herein, and we are not passing upon the accuracy, adequacy or completeness any statements made in connection with any offer or sale of the Bond or upon any state or federal tax consequences arising from the receipt or accrual of interest on or ownership or disposition of the Bond, except those specifically addressed herein.

This opinion letter is rendered as of the date hereof and we assume no obligation to revise or supplement this opinion letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Respectfully submitted,

Sherman & Howard LLC

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SHERMAN & HOWARD L.L.C.

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 775.323.2339

www.shermanhoward.com

October 21, 2020

Zions Bancorporation, N.A.
1 South Main Street, Suite 1100
Salt Lake City, Utah 84133

$2,100,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bond
(Additionally Secured by Pledged Revenues)
Series 2020

Ladies and Gentlemen:

We have acted as bond counsel to the Truckee Meadows Fire Protection District, Nevada (the "District") in connection with its issuance of the above-captioned bond (the "Bond") and have today delivered to you a copy of our executed approving opinion dated the date hereof relating to the Bond. You are hereby authorized to rely on the legal conclusions expressed in the approving opinion in your capacity as purchaser of the Bond.

We assume no obligation to advise you of any changes in the above described approving opinion subsequent to the delivery hereof. This letter is furnished to you pursuant to your conditions for purchasing the Bond, is solely for your information and benefit in connection with the District's initial offer and sale of the Bond and may not be relied upon by you for any other purpose or relied upon by any other party without the prior written consent of this firm.

In connection with the issuance of the Bond, we have represented the District, which is our sole client in this transaction. Delivery of this letter to you does not establish an attorney-client relationship between you and this firm. In connection with the Bond, you have been represented by your own counsel.

Very truly yours,

Sherman & Howard LLC

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JNA Consulting Group, LLC
Independent Registered Municipal Advisor

CLOSING MEMO

October 14, 2020

Cindy Vance
Chief Fiscal Officer
Truckee Meadows Fire Protection District
3663 Barron Way
Reno, NV 89511

Re: $2,100,000 Truckee Meadows Fire Protection District, Nevada General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2020

Cindy:

The closing for the above-captioned Bond will be on Wednesday, October 21, 2020, via e-mail after confirmation of receipt of closing wire has been made. No closing conference call will be held in connection with the Bond.

Prior to closing, the Bond will be registered in the name of Zions Bancorporation, N.A. (the "Purchaser"). At or prior to the closing, representatives of the Purchaser will be required to sign the Purchaser's Receipt. This receipt will be included with the other closing certificates and the unqualified opinion of Sherman & Howard L.L.C. in the transcript documenting the transaction.

The following outlines the sources and uses of funds by the District.

SOURCES OF FUNDS

$2,100,000.00	Par Amount
$2,100,000.00	Total

USES OF FUNDS:

$2,016,000.00	Project Account
84,000.00	Issuance Costs
$2,100,000.00	Total

Settlement is to be made by wire transfer. The Purchaser will wire $2,100,000.00, representing the par amount of the Bond, to the District as follows:

$2,100,000.00
Wells Fargo Bank, N.A.
MAC S4786-024
6325 South Rainbow Boulevard, Suite 210
Las Vegas, NV 89118
ABA #: 121-000-248
Bank Wire Account #: 4504180225
Reference: Truckee Meadows FPD Capital Improvement Bond
Bank Contact: Patrick Foley, patrick.foley@wellsfargo.com, 702-247-5613

Upon verification of receipt of the funds, bond counsel will release the Bond to the Purchaser.

A debt service schedule for the Bond is attached.

The following table includes contacts and phone numbers if you should have any questions or require additional information.

Cindy Vance	Truckee Meadows Fire Protection District	775-326-6070
Jonathan Baker	Purchaser	801-844-7640
Kendra Follett	Bond Counsel	775-784-0227
John Peterson	Financial Advisor	702-294-5100

Please contact me with any questions or comments.

Sincerely,



John G. Peterson
Vice President

cc:

Charles Moore	Daniel Ellison	Marty Johnson
Alex Kukulus	Patrick Foley	Johnna Sims
Sandy Francis	Kendra Follett	Jami Goudy
Jonathan Baker	Duncan Burke	

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020
(Additionally Secured by Pledged Revenues)
Debt Service Schedule

Date	Principal	Rate	Interest	Semi-Annual Debt Service	Annual Debt Service
10/21/2020					
06/01/2021	$137,000	1.530%	$19,635.00	$156,635.00	$156,635.00
12/01/2021			15,016.95	15,016.95	
06/01/2022	127,000	1.530%	15,016.95	142,016.95	157,033.90
12/01/2022			14,045.40	14,045.40	
06/01/2023	129,000	1.530%	14,045.40	143,045.40	157,090.80
12/01/2023			13,058.55	13,058.55	
06/01/2024	131,000	1.530%	13,058.55	144,058.55	157,117.10
12/01/2024			12,056.40	12,056.40	
06/01/2025	133,000	1.530%	12,056.40	145,056.40	157,112.80
12/01/2025			11,038.95	11,038.95	
06/01/2026	135,000	1.530%	11,038.95	146,038.95	157,077.90
12/01/2026			10,006.20	10,006.20	
06/01/2027	137,000	1.530%	10,006.20	147,006.20	157,012.40
12/01/2027			8,958.15	8,958.15	
06/01/2028	139,000	1.530%	8,958.15	147,958.15	156,916.30
12/01/2028			7,894.80	7,894.80	
06/01/2029	141,000	1.530%	7,894.80	148,894.80	156,789.60
12/01/2029			6,816.15	6,816.15	
06/01/2030	143,000	1.530%	6,816.15	149,816.15	156,632.30
12/01/2030			5,722.20	5,722.20	
06/01/2031	145,000	1.530%	5,722.20	150,722.20	156,444.40
12/01/2031			4,612.95	4,612.95	
06/01/2032	147,000	1.530%	4,612.95	151,612.95	156,225.90
12/01/2032			3,488.40	3,488.40	
06/01/2033	150,000	1.530%	3,488.40	153,488.40	156,976.80
12/01/2033			2,340.90	2,340.90	
06/01/2034	152,000	1.530%	2,340.90	154,340.90	156,681.80
12/01/2034			1,178.10	1,178.10	
06/01/2035	154,000	1.530%	1,178.10	155,178.10	156,356.20
	$2,100,000		$252,103.20	$2,352,103.20	$2,352,103.20

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020
(Additionally Secured by Pledged Revenues)
Sources & Uses of Funds

Issue Summary	
Dated Date	10/21/2020
Par Amount	$2,100,000
Lender Fee %	0.000%
Total Costs as % of Par	4.000%
True Interest Cost	1.52989%
Arbitrage Yield Limit	1.52989%
Weighted Average Maturity	7.846 years

Sources of Funds:		**Uses of Funds:**	
Par Amount	$2,100,000.00	Construction Funds	$2,016,000.00
Original Issue Premium	0.00	Lender Fees	0.00
Total	$2,100,000.00	Issuance Costs	84,000.00
		Total	$2,100,000.00

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020
(Additionally Secured by Pledged Revenues)
Debt Service Schedule

Date	Principal	Rate	Interest	Semi-Annual Debt Service	Annual Debt Service
10/21/2020					
06/01/2021	$137,000	1.530%	$19,635.00	$156,635.00	$156,635.00
12/01/2021			15,016.95	15,016.95	
06/01/2022	127,000	1.530%	15,016.95	142,016.95	157,033.90
12/01/2022			14,045.40	14,045.40	
06/01/2023	129,000	1.530%	14,045.40	143,045.40	157,090.80
12/01/2023			13,058.55	13,058.55	
06/01/2024	131,000	1.530%	13,058.55	144,058.55	157,117.10
12/01/2024			12,056.40	12,056.40	
06/01/2025	133,000	1.530%	12,056.40	145,056.40	157,112.80
12/01/2025			11,038.95	11,038.95	
06/01/2026	135,000	1.530%	11,038.95	146,038.95	157,077.90
12/01/2026			10,006.20	10,006.20	
06/01/2027	137,000	1.530%	10,006.20	147,006.20	157,012.40
12/01/2027			8,958.15	8,958.15	
06/01/2028	139,000	1.530%	8,958.15	147,958.15	156,916.30
12/01/2028			7,894.80	7,894.80	
06/01/2029	141,000	1.530%	7,894.80	148,894.80	156,789.60
12/01/2029			6,816.15	6,816.15	
06/01/2030	143,000	1.530%	6,816.15	149,816.15	156,632.30
12/01/2030			5,722.20	5,722.20	
06/01/2031	145,000	1.530%	5,722.20	150,722.20	156,444.40
12/01/2031			4,612.95	4,612.95	
06/01/2032	147,000	1.530%	4,612.95	151,612.95	156,225.90
12/01/2032			3,488.40	3,488.40	
06/01/2033	150,000	1.530%	3,488.40	153,488.40	156,976.80
12/01/2033			2,340.90	2,340.90	
06/01/2034	152,000	1.530%	2,340.90	154,340.90	156,681.80
12/01/2034			1,178.10	1,178.10	
06/01/2035	154,000	1.530%	1,178.10	155,178.10	156,356.20
	$2,100,000		$252,103.20	$2,352,103.20	$2,352,103.20

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020
(Additionally Secured by Pledged Revenues)
Pledged Revenue History

Fiscal Year	2017 (audited)	2018 (audited)	2019 (audited)	2020 (unaudited)	2021 (budgeted)
Consolidated Taxes	$7,713,537	$8,346,596	$8,725,419	$9,021,756	$7,806,607
Pledged Amount (15%)	$1,157,031	$1,251,989	$1,308,813	$1,353,263	$1,170,991
Maximum Annual Debt Service[1]	$157,117	$157,117	$157,117	$157,117	$157,117
Coverage	7.364	7.969	8.330	8.613	7.453

1/ Occurs in fiscal year 2024.

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020
(Additionally Secured by Pledged Revenues)
Debt Service Coverage Estimate

Fiscal Year	Consolidated Taxes 1/	Pledged Revenue 2/	2020 Bond Principal	2020 Bond Interest	2020 Bond Total	Coverage
2020	$7,806,607	$1,170,991				
2021	7,806,607	1,170,991	$137,000	$19,635	$156,635	7.476
2022	7,806,607	1,170,991	127,000	30,034	157,034	7.457
2023	7,806,607	1,170,991	129,000	28,091	157,091	7.454
2024	7,806,607	1,170,991	131,000	26,117	157,117	7.453
2025	7,806,607	1,170,991	133,000	24,113	157,113	7.453
2026	7,806,607	1,170,991	135,000	22,078	157,078	7.455
2027	7,806,607	1,170,991	137,000	20,012	157,012	7.458
2028	7,806,607	1,170,991	139,000	17,916	156,916	7.463
2029	7,806,607	1,170,991	141,000	15,790	156,790	7.469
2030	7,806,607	1,170,991	143,000	13,632	156,632	7.476
2031	7,806,607	1,170,991	145,000	11,444	156,444	7.485
2032	7,806,607	1,170,991	147,000	9,226	156,226	7.495
2033	7,806,607	1,170,991	150,000	6,977	156,977	7.460
2034	7,806,607	1,170,991	152,000	4,682	156,682	7.474
2035	7,806,607	1,170,991	154,000	2,356	156,356	7.489
			$2,100,000	$252,103	$2,352,103	

1/ Based on budgeted fiscal year 2020-21 consolidated taxes.
2/ 15% of Consolidated Tax Revenue.

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond, Series 2020
(Additionally Secured by Pledged Revenues)
Yield Calculation

Date	Debt Service	TIC Present Value	Adjusted Debt Service	AYL Present Value
10/21/2020				
06/01/2021	$156,635.00	$155,182.91	$156,635.00	$155,182.91
12/01/2021	15,016.95	14,764.79	15,016.95	14,764.79
06/01/2022	142,016.95	138,572.27	142,016.95	138,572.27
12/01/2022	14,045.40	13,600.68	14,045.40	13,600.68
06/01/2023	143,045.40	137,464.67	143,045.40	137,464.67
12/01/2023	13,058.55	12,453.82	13,058.55	12,453.82
06/01/2024	144,058.55	136,344.39	144,058.55	136,344.39
12/01/2024	12,056.40	11,324.17	12,056.40	11,324.17
06/01/2025	145,056.40	135,212.29	145,056.40	135,212.29
12/01/2025	11,038.95	10,211.69	11,038.95	10,211.69
06/01/2026	146,038.95	134,069.20	146,038.95	134,069.20
12/01/2026	10,006.20	9,116.33	10,006.20	9,116.33
06/01/2027	147,006.20	132,915.93	147,006.20	132,915.93
12/01/2027	8,958.15	8,038.04	8,958.15	8,038.04
06/01/2028	147,958.15	131,753.25	147,958.15	131,753.25
12/01/2028	7,894.80	6,976.76	7,894.80	6,976.76
06/01/2029	148,894.80	130,581.91	148,894.80	130,581.91
12/01/2029	6,816.15	5,932.44	6,816.15	5,932.44
06/01/2030	149,816.15	129,402.65	149,816.15	129,402.65
12/01/2030	5,722.20	4,904.99	5,722.20	4,904.99
06/01/2031	150,722.20	128,216.17	150,722.20	128,216.17
12/01/2031	4,612.95	3,894.35	4,612.95	3,894.35
06/01/2032	151,612.95	127,023.16	151,612.95	127,023.16
12/01/2032	3,488.40	2,900.44	3,488.40	2,900.44
06/01/2033	153,488.40	126,649.43	153,488.40	126,649.43
12/01/2033	2,340.90	1,916.91	2,340.90	1,916.91
06/01/2034	154,340.90	125,426.63	154,340.90	125,426.63
12/01/2034	1,178.10	950.13	1,178.10	950.13
06/01/2035	155,178.10	124,199.60	155,178.10	124,199.60
	$2,352,103.20	$2,100,000.00	$2,352,103.20	$2,100,000.00

Target Value		
Par Amount	$2,100,000.00	$2,100,000.00
Premium/OID	0.00	0.00
Costs	0.00	0.00
	$2,100,000.00	$2,100,000.00
	TIC	AYL
	1.52989%	1.52989%

EXHIBIT 10c

$7,000,000
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

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2. DMC Resolution
3. Intent Resolution
4. Bond Resolution
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8. Continuing Disclosure Certificate
9. General and No-Litigation Certificate
10. Certificate of Registrar and Paying Agent
11. Paying Agent and Registrar Agreement
12. Municipal Advisor's Certificate
13. Purchaser's Certificate
14. Sufficiency of Pledged Revenue Certificate
15. DTC Blanket Letter of Representations
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19. Uninsured and Insured Rating Letters
20. Specimen Municipal Bond Insurance Policy and Copy of Countersigned Policy
21. Certificates of Build America Mutual Assurance Company
22. Opinion of Build America Mutual Assurance Company
23. Reliance Letter for Build America Mutual Assurance Company
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25. Approving Opinion of Bond Counsel
26. Closing Memo and Final Numbers

1

Summary - a resolution directing notice to the Washoe County Debt Management Commission and requesting consideration of the proposal of Truckee Meadows Fire Protection District to issue general obligation (limited tax) capital improvement bonds additionally secured by pledged revenues.

RESOLUTION NO. TM02-2021

A RESOLUTION DIRECTING THE CLERK TO NOTIFY THE WASHOE COUNTY DEBT MANAGEMENT COMMISSION OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S PROPOSAL TO ISSUE ITS GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS (ADDITIONALLY SECURED BY PLEDGED REVENUES) IN THE MAXIMUM PRINCIPAL AMOUNT OF $7,000,000 FOR FIRE STATION PROJECTS; PROVIDING CERTAIN DETAILS IN CONNECTION THEREWITH; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Truckee Meadows Fire Protection District (the "District"), is a municipal corporation duly organized, created and existing under laws of the State of Nevada; and

WHEREAS, the members of the Board of Fire Commissioners of the District (the "Board") have been duly elected and qualified; and

WHEREAS, the District intends and proposes to issue general obligation capital improvement bonds additionally secured by pledged revenues (the "Bonds") to finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project"); and

WHEREAS, pursuant to NRS 350.020(3) (subject to the approval of the proposal to issue general obligations by the Washoe County Debt Management Commission), proposes to adopt and publish notices of public hearing and adoption of a resolution of intent to issue the Bonds additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes (collectively, the "Consolidated Taxes") distributed to the District (the "Pledged Revenues"); and

WHEREAS, based on a revenue study presented to the Board, the Board hereby makes a finding that the Pledged Revenues will at least equal the amount required in each year for the payment, when due, of interest on and principal of the Bonds; and

WHEREAS, the Board proposes (subject to the approval of the proposal to issue general obligations by the Washoe County Debt Management Commission) to issue the Bonds without an election unless a petition signed by the requisite number of registered voters of the District representing the requisite assessed value of the taxable property of the District is presented to the Board requiring the Board to submit to the qualified electors of the District for their approval or disapproval the following proposal (the "Proposal"):

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $7,000,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

WHEREAS, subsection 1 of NRS 350.014 provides, in relevant part, as follows:

"1. Before any proposal to issue general obligation debt . . . may be submitted to the electors of a municipality, ...before any other formal action may be taken preliminary to the issuance of any general obligation debt, the proposed incurrence . . . must receive the favorable vote of two-thirds of the members of the [debt

management] commission of each county in which the municipality is situated. . . .";
and

WHEREAS, subsection 1 of NRS 350.0145 provides, in relevant part, as follows:

"1. The governing body of the municipality proposing to incur general obligation debt. . . shall notify the secretary of each appropriate commission, and shall submit a statement of its proposal in sufficient number of copies for each member of the commission...."

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE DISTRICT:

Section 1. Based on the revenue study presented to the Board, the Board hereby finds that no increase in the rate of an ad valorem tax is anticipated to be necessary for the payment of the Bonds described in the Proposal for the term thereof (the "Finding"), and requests the Washoe County Debt Management Commission (the "Commission") to approve the Proposal and the Finding.

Section 2. All action, proceedings, matters and things heretofore taken, had and done by the Board, and the officers thereof (not inconsistent with the provisions of this resolution) directed toward the Project and the financing thereof be, and the same hereby is, ratified, approved and confirmed.

Section 3. The District Secretary shall be, and hereby is, authorized and directed to notify immediately the Secretary of the Commission of the District's Proposal, and to submit to the Secretary a statement of the Proposal in sufficient number of copies for each member of the Commission. The Chief Fiscal Officer of the District or the Fire Chief is authorized to update or amend the District's plan for capital improvements if necessary to reflect the Project and the Bonds and the Project to be financed thereby and to file the information as required by NRS 350.013 to the extent required to comply with NRS 350.013.

Section 4. In order to permit the District to reimburse itself for prior expenditures relating to the Project with the proceeds of Bonds in one or more series, the Board hereby determines and declares as follows:

a. The District reasonably expects to incur expenditures with respect to the financing of the Project prior to the issuance of Bonds in one or more series and to reimburse those expenditures from the issuance of Bonds in one or more series; and

b. The maximum aggregate principal amount of all series of Bonds expected to be used to reimburse such expenditures is $7,000,000.

This resolution is intended to be a declaration of "official intent" to reimburse expenditures within the meaning of Treasury Regulation Section 1.150-2.

Section 5. All resolutions, or parts thereof, in conflict with the provisions of this resolution, are hereby repealed to the extent only of such inconsistency. This repealer shall not be constructed to revive any resolution, or part thereof, heretofore repealed.

Section 6. If any section, paragraph, clause or other provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this resolution.

Section 7. This resolution shall become effective and be in force immediately upon its adoption.

Passed and adopted on February 2, 2021.

(SEAL)

Chair

Attest:

Clerk/Secretary

STATE OF NEVADA)
) **ss.**
TRUCKEE MEADOWS)
FIRE PROTECTION DISTRICT)

I am the duly chosen and qualified Secretary of the Truckee Meadows Fire Protection District (the "District"), Nevada, and in the performance of my duties as Secretary do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution adopted by the Board of Fire Commissioners of the District (the "Board") at a regular meeting of the Board held on February 2, 2021, and the original of such resolution has been approved and authenticated by the signature of the Chair and myself as Secretary, and has been recorded in the minutes of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

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

Those Voting Aye: LUCEY, HARTUNG, HILL JUNG, HERMAN

Those Voting Nay: _____

_____

Those Absent: _____

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

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020 and, if applicable, the Nevada Governor's Directive 006, as extended. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the resolution is attached as Exhibit A, as posted no later than 9:00 a.m. at least 3 working days in advance of the meeting on the District's website, if any, on the State of Nevada's official website and if required by the NRS 241.020 and the Nevada Governor's Directive 006, as extended, at the Board's office and three other locations.

5. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notice of meetings of the Commission in compliance with NRS 241.020(4)(c) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

IN WITNESS WHEREOF, I have hereunto set my hand on behalf of the District on February 2, 2021.

Clerk/Secretary

SEAL OF WASHOE COUNTY STATE OF NEVADA

52649911

EXHIBIT A

(Attach Copy of Notice of Meeting)

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Vaughn Hartung, Vice-Chair
Alexis Hill
Kitty Jung
Jeanne Herman

FIRE CHIEF
Charles A. Moore

DEPUTY DISTRICT ATTORNEY
Mary Kandaras

Notice of Meeting and Agenda

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

10:00 a.m.

Tuesday, February 2, 2021

In Person and Online Viewing. Effective September 8, 2020, the public will be allowed in the Commission Chambers, not to exceed a total number of 25 persons within the Chambers at any given time. Due to evolving concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 (extended by later Directives the most recent of which is Directive 029), which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate, future meetings may be held by teleconference only. Any member of the public wanting to attend, participate or provide public comment in-person at meetings should review the Board's agenda posted online at https://tmfpd.us/agendas-minutes/ to determine whether in-person attendance has been suspended by the Governor or Board.

This meeting will be held with limited in person attendance and via Zoom teleconference at https://us02web.zoom.us/j/83557329970.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application. This meeting will also be televised live and replayed on Washoe Channel at: https://www.washoecounty.us/mgrsoff/Communications/wctv-live.php and on Youtube at: https://www.youtube.com/user/WashoeCountyTV.

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 775-326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Public Comment. Public comment, whether on action items or general public comment, is limited to three (3) minutes per person. No action may be taken on a matter raised under general public comment until the matter is included on an agenda as an item on which action may be taken. Anyone wishing to provide live public comment may do so in-person, subject to the 25-person limitation described above, or by teleconference during the hearing by logging into the ZOOM webinar by accessing the following link: https://us02web.zoom.us/j/83557329970.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application.
Members of the public may also submit comments by mail, email to Washoe311@washoecounty.us. The District will make reasonable efforts to include all comments received by email and voicemail into the record. Please try to provide email comments by 4:00 p.m. the day prior to the meeting. Comments are limited to 3 minutes per person.

9. Fire Chief Report: FOR DISCUSSION ONLY

A. Informational briefing on operational matters and activities for the month of January and February 2021 to include the following items:

1. Report on Burn Permit Process
2. Update and Timeline on Fire Station Development and the sale of 5445 Pelham
3. Update on Black Springs Fire Station Conversion to a Museum
4. Update on the next strategic plan period 2021-2024 Cycle
5. Quarterly Budget Update

B. Commissioner Dashboard: Status update on ongoing Commissioner requests of the Fire Chief

C. Review of recent critical calls response statistics for December 2020 to include Mutual and Auto Aid for our regional partners.

Attachments: Item #9 Chiefs Monthly Report for February 2021
Item #9A.5 General Fund Fiscal 2021 Update 2nd quarter Feb 2021
Item #9B Commissioner Request DashBoard
Item #9C December 2020 - Response Report

End of Fire Chief Report

10. Recommendation to adopt a Resolution directing the Clerk to notify the Washoe County Debt Management Commission of the District's proposal to issue its Truckee Meadows Fire Protection District's General Obligation (Limited Tax) Capital Improvement Bonds (additionally secured by pledged revenues) in the maximum principal amount of $7,000,000 to finance the acquisition of properties for stations and administration authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor; and providing the effective date hereof. (All Commission Districts.) FOR POSSIBLE ACTION

Attachments: Item #10 DMC Notice of Resolution for DMC Staff Report
Item #10 DMC Notice of Resolution Exhibit B Revenue Study
Item #10 Notice to DMC Resolution TM02-2021

EXHIBIT B

(Attach Revenue Study)

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Pledged Revenue History

Fiscal Year	2017 (audited)	2018 (audited)	2019 (audited)	2020 (audited)	2021 (budgeted)
Consolidated Taxes	$7,713,537	$8,346,596	$8,725,419	$9,021,756	$7,806,607
Pledged Amount (15%)	$1,157,031	$1,251,989	$1,308,813	$1,353,263	$1,170,991
Maximum Annual Debt Service[1]	$577,832	$577,832	$577,832	$577,832	$577,832
Coverage	2.002	2.167	2.265	2.342	2.027

1/ Occurs in fiscal year 2034.

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Debt Service Coverage

Fiscal Year	Consolidated Taxes 1/	Existing Debt Service	2021 Bond Principal	2021 Bond Interest 2/	2021 Bond Total	Combined Debt Service	Coverage
2021	$1,170,991	$156,635				$156,635	7.476
2022	1,170,991	157,034	$195,000	$221,274	$416,274	573,308	2.043
2023	1,170,991	157,091	165,000	253,150	418,150	575,241	2.036
2024	1,170,991	157,117	175,000	244,900	419,900	577,017	2.029
2025	1,170,991	157,113	180,000	236,150	416,150	573,263	2.043
2026	1,170,991	157,078	190,000	227,150	417,150	574,228	2.039
2027	1,170,991	157,012	200,000	217,650	417,650	574,662	2.038
2028	1,170,991	156,916	210,000	207,650	417,650	574,566	2.038
2029	1,170,991	156,790	220,000	197,150	417,150	573,940	2.040
2030	1,170,991	156,632	230,000	186,150	416,150	572,782	2.044
2031	1,170,991	156,444	245,000	174,650	419,650	576,094	2.033
2032	1,170,991	156,226	255,000	162,400	417,400	573,626	2.041
2033	1,170,991	156,977	270,000	149,650	419,650	576,627	2.031
2034	1,170,991	156,682	285,000	136,150	421,150	577,832	2.027
2035	1,170,991	156,356	295,000	124,750	419,750	576,106	2.033
2036	1,170,991	0	305,000	115,163	420,163	420,163	2.787
2037	1,170,991	0	315,000	105,250	420,250	420,250	2.786
2038	1,170,991	0	325,000	95,013	420,013	420,013	2.788
2039	1,170,991	0	335,000	86,075	421,075	421,075	2.781
2040	1,170,991	0	340,000	76,863	416,863	416,863	2.809
2041	1,170,991	0	350,000	67,513	417,513	417,513	2.805
2042	1,170,991	0	360,000	57,450	417,450	417,450	2.805
2043	1,170,991	0	370,000	46,650	416,650	416,650	2.810
2044	1,170,991	0	385,000	35,550	420,550	420,550	2.784
2045	1,170,991	0	395,000	24,000	419,000	419,000	2.795
2046	1,170,991	0	405,000	12,150	417,150	417,150	2.807
		$2,352,103	$7,000,000	$3,460,499	$10,460,499	$12,812,602	

1/ Based on 15% of budgeted fiscal year 2020-21 consolidated taxes.
2/ Interest rate estimated at 3.35%.

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RESOLUTION

A RESOLUTION CONCERNING THE SUBMISSION TO THE WASHOE COUNTY DEBT MANAGEMENT COMMISSION OF A PROPOSAL TO BY TRUCKEE MEADOWS FIRE PROTECTION DISTRICT TO ISSUE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS (ADDITIONALLY SECURED BY PLEDGED REVENUES) IN THE MAXIMUM PRINCIPAL AMOUNT OF $7,000,000; AND APPROVING CERTAIN DETAILS IN CONNECTION THEREWITH.

WHEREAS, pursuant to Nevada Revised Statutes ("NRS") 350.011 through 350.0165, the Board of Fire Commissioners (the "Board") of the Truckee Meadows Fire Protection District (the "District"), in Washoe County, Nevada (the "County"), notified the secretary of the Debt Management Commission of the County (the "Secretary" and the "Commission," respectively) of the District's proposal to issue general obligation (limited tax) capital improvement bonds additionally secured by pledged revenues (the "Bonds") to be issued in one or more series to finance the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, and submitted a statement of the District's proposal in sufficient number of copies for each member of the Commission; and

WHEREAS, the Board proposes to incur the Bonds without an election unless a petition, signed by the requisite number of registered voters of the District is presented to the Board requiring the Board, prior to incurring such general obligations, to submit to the qualified electors of the District for their approval or disapproval, the following proposal (the "Proposal") to incur such general obligations additionally secured by pledged revenues consisting of revenues to be received by the District from 15% of all income and revenue distributed to the District pursuant to NRS 360.680, 360.690 and 360.700 and pledged to secure the payment of the Bonds pursuant to NRS 360.698:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $7,000,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

WHEREAS, pursuant to NRS 350.0145, the Secretary, with the approval the Chair of the Commission, thereupon, within ten days from the receipt of the Proposal, gave notice of a meeting to be held not more than twenty days thereafter, and provided a copy of the Proposal to each member of the Commission with the notice of the meeting; and

WHEREAS, the Board has determined and found that no increase in the rate of an ad valorem tax is anticipated to be necessary for the payment of the Bonds described in the Proposal for the term thereof (the "Finding"); and

WHEREAS, the Commission has heard anyone desiring to be heard and has taken other evidence relevant to the approval or disapproval of the Proposal and the Finding; and

WHEREAS, the Commission has received from the District complete statements of current and contemplated general obligation debt, a debt management policy, a capital improvements

plan (which includes the capital improvements proposed to be financed as provided in the Proposal) and a statement of the chief financial officer, in full compliance with NRS 350.013; and

WHEREAS, the Commission has considered all matters in the premises.

NOW, THEREFORE, BE IT RESOLVED BY THE DEBT MANAGEMENT COMMISSION OF WASHOE COUNTY, NEVADA:

Section 1. This resolution shall be known as the "2021 Truckee Meadows Fire Protection District Capital Improvement Bond DMC Resolution."

Section 2. The provisions of NRS 350.013 to 350.015, inclusive, have been met, and the Finding and the Proposal for the issuance of the Bonds to be issued in one or more series in the combined maximum principal amount set forth in the Proposal are approved.

Section 3. The Commission and the officers thereof hereby are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.

Section 4. All bylaws, orders, resolutions or parts thereof in conflict with this resolution are hereby repealed. This repealer shall not be construed to revive any bylaw, order, resolution or part thereof heretofore repealed.

Section 5. If any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of the section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.

Section 6. This resolution shall become effective and be in force immediately upon its adoption.

ADOPTED on February 19, 2021.

Chair
Debt Management Commission

Attest:

County Clerk
ex officio Secretary
Debt Management Commission

STATE OF NEVADA)
) **ss.**
COUNTY OF WASHOE)

I am the Washoe County Clerk and ex officio Secretary of the Debt Management Commission of Washoe County, Nevada, do hereby certify:

1. The foregoing pages constitute a true, correct, complete and compared copy of the resolution adopted by the Debt Management Commission of Washoe County, State of Nevada, at a meeting held on February 19, 2021, insofar as the same refer to the capital improvement project and the financing thereof, as provided in the general obligation bond proposal submitted to the Commission by Truckee Meadows Fire Protection District, Nevada.

2. All members of the Board were given due and proper notice of such meeting and voted on such resolution as follows:

Those Voting Aye: DUERR, AINSWORTH, HERMAN NICOLET, SALAZAR SHERMAN, VANDERWELL

Those Voting Nay: _____

Those Absent: _____

3. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020 and, if applicable, the Nevada Governor's Directive 006, as extended. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the resolution is attached as Exhibit A, as posted no later than 9:00 a.m. at least 3 working days in advance of the meeting on the District's website, if any, on the State of Nevada's official website and if required by the NRS 241.020 and the Nevada Governor's Directive 006, as extended, at the Board's office and three other locations and by mailing a copy of the notice to the chief financial officer of each municipality in Washoe County which has complied with NRS 350.013(1) within the past year, in the same manner in which notice is required to be mailed to a member of the Commission.

4. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notice of meetings of the Commission in compliance with NRS 241.020(4)(c) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

IN WITNESS WHEREOF, I have hereunto set my hand on February 19, 2021.

Jan Galassini

County Clerk, ex officio Secretary
Debt Management Commission



EXHIBIT A

(Attach Copy of Notice of Meeting)

WASHOE COUNTY DEBT MANAGEMENT COMMISSION

BOARD MEMBERS
Naomi Duerr, Chair
Sandra Ainsworth
Jeanne Herman
Diane Nicolet
Michelle Salazar
John Sherman
Dian VanderWell

COUNTY CLERK
Janis Galassini

DEPUTY DISTRICT ATTORNEY
Jennifer Gustafson

NOTICE OF MEETING AND AGENDA

FRIDAY, FEBRUARY 19, 2021
11:00 A.M.

WASHOE COUNTY ADMINISTRATIVE COMPLEX
CAUCUS ROOM
1001 E. 9TH STREET, BUILDING A
RENO, NEVADA

Online Viewing: No members of the public will be allowed in the Caucus Room due to concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 (extended by later directives), which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate. This meeting will be held by Zoom teleconference only at the following link: https://us02web.zoom.us/j/86586745656. NOTE: This option will require a computer with audio and video capabilities.

NOTE: Items on the agenda may be taken out of order, combined with other items, removed from the agenda, or moved to the agenda of another meeting. Items with a specific time designation will not be heard prior to the stated time but may be heard later. The Board may take short breaks approximately every 90 minutes.

Technical Difficulties: If the Debt Management Commission experiences technical difficulties with the Zoom platform at any time during the meeting, the meeting will be placed into recess and restarted when the technical issues have been resolved.

Public Comment: Public comments are welcomed during the public comment periods at the beginning and end of the meeting for all matters, whether listed on the agenda or not, and are limited to three (3) minutes per person. Additionally, public comment of three minutes per person will be heard during individually numbered items designated as "for possible action" on the agenda. Public comment during individual action items must be relevant to the particular item being considered. Anyone wishing to provide live public comment may do so by logging into the Zoom webinar at https://us02web.zoom.us/j/86586745656 and utilizing the "Raise Hand" feature during any public comment period. Persons may not allocate unused time to other speakers.

Members of the public may also submit comments by mail, email to clerkboard@washoecounty.us, or voice message at: (775) 784-7279. The Commission will make reasonable efforts to include all comments received by 4:00pm on February 18, 2021 by email and voicemail into the record.

Responses to Public Comments: The Debt Management Commission can deliberate or take action only if a matter has been listed on an agenda properly posted prior to the meeting. The Open Meeting Law does not expressly prohibit responses to public comments by the Board. However, responses from Board members to unlisted public comment topics could become deliberation on a matter without notice to the public. To avoid this situation and to ensure the public has notice of all matters the Board will consider, members may choose not to respond to public comments except to correct factual inaccuracies, ask for County staff action, or to ask that a matter be listed on a future agenda. The Board may do this either during the public comment item or during the following item: "Board Member Comments: This item is limited to announcements or topics/issues proposed for future agendas."

Forum Restrictions and Orderly Conduct of Business: The Debt Management Commission conducts the business of Washoe County and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient, or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Posting of Agenda: Pursuant to NRS 241.020(4)(b), the Agenda for the Debt Management Commission has been electronically posted at: https://www.washoecounty.us/clerks/brm/board_committees/dmc/index.php and https://notice.nv.gov. Pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 3, the requirement that public notice agendas be posted at physical locations within the State of Nevada has been suspended.

How to Get Copies of Agenda and Supporting Materials: Copies of this agenda and supporting materials for the items on the agenda may be obtained on the Debt Management Commission's website at https://www.washoecounty.us/clerks/brm/board_committees/dmc/index.php and is available to members of the public at the County Clerk's Office (1001 E. 9th Street, Bldg. A, Reno, Nevada) or by contacting Derek Sonderfan at 775-784-7279.

1. Call to Order and Roll Call [Non-action item].

2. Salute to the Flag [Non-action item].

3. Public Comment [Non-action item]. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Commission agenda. The Commission will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Commission as a whole.

4. Oaths of Office, as necessary, for any new Commission members appointed by the Washoe County Commission, Reno City Council, Sparks City Council, or the Washoe County School District Board of Trustees [Non-action item].

5. Appearance by the Truckee Meadows Fire Protection District and presentation of its debt position. [FOR POSSIBLE ACTION]

6. Discussion and possible action on a resolution concerning the submission to the Washoe County Debt Management Commission of a proposal of the Truckee Meadows Fire Protection District to issue Truckee Meadows Fire Protection District general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues) in the maximum principal amount of $7,000,000. [FOR POSSIBLE ACTION]

7. Approval of the minutes for the DMC meeting of January 22, 2021. [FOR POSSIBLE ACTION]

8. Election of Chair and Vice Chair. [FOR POSSIBLE ACTION]

9. Board Member Comments [Non-action item]. This item is limited to announcements or topics/issues proposed for future agendas.

10. Public Comment [Non-action item]. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Commission agenda. The Commission will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Commission as a whole.

11. Adjournment

In accordance with NRS, this agenda for February 19, 2021, has been posted at the following places:
Washoe County Courthouse, 75 Court Street, Reno, Nevada
Washoe County Complex Building A, 1001 East 9th Street, Reno, Nevada
City Hall, City of Sparks, 431 Prater Way, Sparks, Nevada
City Hall, City of Reno, 1 East First Street, Reno, Nevada
Incline Village Justice Court, 865 Tahoe Boulevard, Incline Village, Nevada
www.washoecounty.us
www.notice.nv.gov

3

RESOLUTION NO. TM06-2021

A RESOLUTION OF INTENT, PROPOSING THE ISSUANCE OF, AND AUTHORIZING THE PUBLICATION OF NOTICES RELATING TO GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS (ADDITIONALLY SECURED BY PLEDGED REVENUES) IN THE MAXIMUM PRINCIPAL AMOUNT OF $7,000,000 FOR FIRE STATION PROJECTS; PROVIDING THE MANNER, FORM AND CONTENTS OF THE NOTICES THEREOF; PROVIDING OTHER MATTERS PROPERLY RELATED THERETO; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Truckee Meadows Fire Protection District (the "District"), is a political subdivision of the State of Nevada duly organized, created and existing under laws of the State of Nevada; and

WHEREAS, the members of the Board of Fire Commissioners of the District (the "Board") have been duly elected and qualified; and

WHEREAS, pursuant to NRS 474.460 through 474.540, inclusive, and pursuant to chapter 350 of NRS and all laws amendatory thereof (the "Project Act") which includes the Local Government Securities Laws, being NRS 350.500 through 350.720, and all laws amendatory thereof (the "Bond Act"), the District is authorized to borrow money and to issue general obligation bonds of the District for the purpose of defraying wholly or in part the cost of the Project; and

WHEREAS, the Board proposes to issue up to $7,000,000 of general obligation (limited tax) capital improvement bonds additionally secured by pledged revenues (the "Bonds") to be issued in one or more series for the Project; and

WHEREAS, such Bonds will be additionally secured by a pledge 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"); and

WHEREAS, based on a revenue study previously presented to the Board, the Board made a finding (the "Finding") that the Pledged Revenues will at least equal the amount required in each year for the payment of interest and principal on the Bonds; and

WHEREAS, the Board proposes to incur this general obligation without an election unless a petition signed by the requisite number of registered voters of the District is presented to the Board requiring the Board to submit to the qualified electors of the District for their approval or

disapproval the following proposal (the "Proposal"):

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $7,000,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

WHEREAS, pursuant to NRS 350.011 to 350.0165, inclusive, the Board has submitted the Proposal to the Debt Management Commission of Washoe County (the "Commission"); and

WHEREAS, the Commission has heretofore approved the Proposal and the Finding; and

WHEREAS, NRS 350.020(3) in effect provides that if the payment of a general obligation of the District is additionally secured by pledged revenues, and the governing body (i.e., the Board) determines that the pledged revenues will at least equal the amount required in each year for the payment of interest and principal, the District may incur the general obligation without an election, unless a petition requesting an election signed by 5% of the registered voters in the District is presented to the Board within 90 days after the publication of a notice of the adoption of this resolution of intent; and

WHEREAS, NRS 350.020(3) also requires that a public hearing be held before the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT:

Section 1. This resolution shall be known as and may be cited by the short title "2021 Resolution of Intent to Issue Fire Protection Bonds" (this "Resolution").

Section 2. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the Board and the officers of the Board directed:

(a) Toward the Project to be financed by the Bonds; and

(b) Toward the issuance of the Bonds to defray, in part,

the cost thereof,

be, and the same hereby is, ratified, approved and confirmed.

Section 3. The District and the officers of the District be, and they hereby are, authorized and directed to publish a notice of the adoption of the resolution of intent relating to the Board's proposal to issue the Bonds in a newspaper of general circulation in the District, at least once, such notice to be published in substantially the following form:

(Form of Notice of Resolution of Intent)

NOTICE OF THE INTENT OF THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "Board" and the "District"), by a resolution, passed, adopted and approved on March 2, 2021, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $7,000,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

Based upon this determination, the Board intends to incur this general obligation as set forth above without an election as provided in NRS 350.020(3), unless within ninety (90) days after the publication of this notice a petition requesting an election is presented to the Board signed by not fewer than five percent (5%) of the registered voters of the District. The number of registered voters is to be determined as of the close of registration for the last preceding general election.

At a meeting or meetings of the Board, the Board shall proceed to adopt an ordinance or ordinances authorizing the issuance of the Bonds which shall be effective not earlier than ninety (90) days after the publication of this notice. Such ordinance or ordinances authorizing the issuance of the Bonds will be effective unless prior to 5:00 p.m. on June 4, 2021, a petition is presented to the Board asking for an election upon the question of whether or not the proposed general obligations shall be incurred. The petition for an election herein referred to may be filed with the Board no later than 5:00 p.m. on June 4, 2021 at the office of the Secretary of the District, ex officio Washoe County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, during regular office hours of the Secretary. In the event such petition is presented, no such ordinance or ordinances shall be effective except pursuant to an election called and held for such purpose and carried by a majority of the votes cast. In the event no such petition is presented, the Bonds will be authorized as described above. The ordinance or ordinances authorizing the Bonds will, in addition, contain provisions for additionally securing the payment of the general obligations by pledging the Pledged Revenues designated above and in the Proposal to the payment of the Bonds.

The authority to issue the Bonds if conferred at an election or if conferred by the fact no petition is presented to the Board requesting such an election within ninety (90) days of the date of publication hereof shall be deemed to be a continuing authority and the Board shall be authorized to sell the Bonds at such time or times and upon such terms and conditions as it deems proper in accordance with the provisions of the Proposal and the laws of the State of Nevada.

All persons interested are hereby advised that further information regarding the project to be financed by the Bonds, the Bonds and the Pledged Revenues, and all proceedings in the premises, are on file in the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124. All persons interested may also obtain additional information regarding the contents of and filing requirements for the petition referred to herein at the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary.

The determination by the Board that the Pledged Revenues will at least equal the amount required in each year for the payment of interest and principal on the Bonds becomes conclusive on the last day for filing the petition, i.e., on June 4, 2021 at 5:00 p.m.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.

DATED this March 2, 2021.

PUBLICATION DATE: March 6, 2021.

/s/ Janis Galassini
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk,
Washoe County, Nevada

(End of Form of Notice of Resolution of Intent)

Section 4 The secretary of the Truckee Meadows Fire Protection District and ex officio Washoe County Clerk, is authorized and directed to publish three times, once each week for three consecutive weeks, the third publication to be made at least 10 days before the date of the public hearing described in the following notice, in a newspaper of general circulation in the District a notice of public hearing, at least as large as 5 inches high by 4 inches wide, in substantially the following form:

(Form of Notice of Public Hearing)

NOTICE OF PUBLIC HEARING ON THE INTENT OF THE BOARD OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners (the "Board") of the Truckee Meadows Fire Protection District (the "District"), by a resolution, passed, adopted, signed and approved on March 2, 2021, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $7,000,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

All persons interested are hereby advised that the Board will hold a public hearing on the Proposal on May 4, 2021, at 10:00 a.m., at the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada or if no physical location where members of the public can attend is provided, the means for the public to provide public comment will be on the public notice agenda posted on the District's website at https://www.washoecounty.us/tmfpd/fire_commissioners/index.php and on the State of Nevada's website at https://notice.nv.gov/ . All persons are invited to attend and to be heard regarding the Proposal. Further information regarding the Proposal, the Project to be financed by the Bonds, the Bonds and the Pledged Revenues to be pledged to the Bonds, and all proceedings, are on file in the Office of the Secretary of the District, ex officio County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, and may be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.

DATED March 2, 2021.

PUBLICATION DATES: April 9, 2021, April 16, 2021 and April 23, 2021.

/s/ Janis Galassini
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk,
Washoe County, Nevada

(End of Form of Notice of Public Hearing)

Section 5. A public hearing on the Bonds is hereby ordered to be held before the Board at the time, date and place specified in the notice set forth in Section 4 hereof, or as otherwise specified by the Fire Chief of the District, as the District's chief administrative officer (the "Fire Chief").

Section 6. The Bonds, in the event no petition is filed during the period allowed by NRS 350.020(3), shall be authorized by an ordinance or ordinances to be effective after the expiration of the above specified period of publication.

Section 7. The authority to issue the Bonds designated in the Proposal set forth in the notice shall be deemed and considered a continuing authority to issue and deliver the Bonds designated in such Proposal at one time or from time to time, in one series or in more than one series, all as ordered by the Board. Neither the partial exercise of the authority so conferred nor the lapse of time shall be considered as exhausting or limiting the full authority so conferred.

Section 8. The officers of the Board be, and they hereby are, authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution, including without limitation, if necessary, assembling of financial and other information concerning the District, the Project and the Bonds, in the forms specified by the Fire Chief or designee. The Fire Chief or designee is hereby authorized to arrange for the issuance and sale of the Bonds, in one or more series, in a total principal amount of not more than $7,000,000 at such time or times as determined by the Fire Chief, in accordance with the Project Act and the Bond Act. The Fire Chief or designee is authorized to specify the terms of the Bonds, the method(s) of their sale, the series of the Bonds, the final principal amounts of the Bonds, the terms of their repayment and security therefor, and other details of the Bonds, and to advertise the Bonds for public sale, or negotiate the terms of the Bonds, subject to the Project Act and the Bond Act and subject to ratification by the Board by the adoption of one or more bond ordinances specifying the bond terms and details and approving their sale (the "Bond Ordinance"). The Fire Chief or designee shall present the proposed terms of the sales to the Board for its approval by adoption of the Bond Ordinance.

Section 9. All resolutions, or parts thereof, in conflict with the provisions of this resolution, are hereby repealed to the extent only of such inconsistency. This repealer shall not be constructed to revive any resolution, or part thereof, heretofore repealed.

Section 10. If any section, paragraph, clause or other provision of this resolution

shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this resolution.

Section 11. This resolution shall become effective and be in force immediately upon its adoption.

PASSED AND APPROVED on March 2, 2021.

SEAL OF WASHOE COUNTY, STATE OF NEVADA
SEAL
Attest:

Chair, ex officio Chair of the Board of
County Commissioners of Washoe County

Catherine Smith, Chief Deputy
Secretary, ex officio Clerk of Washoe County

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

I am the duly chosen, qualified and acting Secretary of the Truckee Meadows Fire Protection District (the "District"), Nevada, do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution of the Board of Fire Commissioners (the "Board") adopted at a regular meeting of the Board held on March 2, 2021, and the original of such resolution has been approved and authenticated by the signature of the Chair of the Board and myself as Secretary, and has been recorded in the minutes of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

2. The members of the Board voted on the resolution as follows:

Those Voting Aye:	Kitty Jung Bob Lucey Vaughn Hartung Jeanne Herman Alexis Hill
Those Voting Nay:	_____
Those Absent:	_____

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

4. Public notice of such meeting attached as Exhibit A was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020 and the Declaration of Emergency Directive 006 of the Nevada Governor dated March 22, 2020, as extended ("Directive 006"). A copy of the notice of meeting and excepts from the agenda for the meeting relating to the Resolution, as posted no later than 9:00 a.m. on the third working day prior to the meeting, were posted on the District's website and on the official website of the State of Nevada pursuant to NRS 232.2175.

5. Prior to 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each person, if any, who has requested notices of meetings of the Board in compliance with NRS 241.020(3)(b) by United States Mail, or if feasible and agreed to by the requestor, by electronic mail.

6. A copy of the Affidavit of Publication of the Notice of Intent is attached as Exhibit B. A copy of the Affidavit of Publication of the Notice of Public Hearing is attached as Exhibit C.

IN WITNESS WHEREOF, I have hereunto set my hand on March 2, 2021.

Catherine Smith, Chief Deputy
Clerk



52649912.2

EXHIBIT A
(Attach Copy of Notice of Meeting)

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Vaughn Hartung, Vice-Chair
Alexis Hill
Kitty Jung
Jeanne Herman

FIRE CHIEF
Charles A. Moore

DEPUTY DISTRICT ATTORNEY
Mary Kandaras

Notice of Meeting and Agenda

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

10:00 a.m.

Tuesday, March 2, 2021

In Person and Online Viewing. Effective September 8, 2020, the public will be allowed in the Commission Chambers, not to exceed a total number of 25 persons within the Chambers at any given time. Due to evolving concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 (extended by later Directives the most recent of which is Directive 029), which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate, future meetings may be held by teleconference only. Any member of the public wanting to attend, participate or provide public comment in-person at meetings should review the Board's agenda posted online at https://tmfpd.us/agendas-minutes/ to determine whether in-person attendance has been suspended by the Governor or Board.

This meeting will be held with limited in person attendance and via Zoom teleconference at https://us02web.zoom.us/j/86575753071.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application. This meeting will also be televised live and replayed on Washoe Channel at: https://www.washoecounty.us/mgrsoff/Communications/wctv-live.php and on Youtube at: https://www.youtube.com/user/WashoeCountyTV.

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 775-326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Public Comment. Public comment, whether on action items or general public comment, is limited to three (3) minutes per person. No action may be taken on a matter raised under general public comment until the matter is included on an agenda as an item on which action may be taken. Anyone wishing to provide live public comment may do so in-person, subject to the 25-person limitation described above, or by teleconference during the hearing by logging into the ZOOM webinar by accessing the following link: https://us02web.zoom.us/j/86575753071.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application.
Members of the public may also submit comments by mail, email to Washoe311@washoecounty.us. The District will make reasonable efforts to include all comments received by email and voicemail into the record. Please try to provide email comments by 4:00 p.m. the day prior to the meeting. Comments are limited to 3 minutes per person.

Pursuant to NRS 241.020, the Agenda for the Board of Fire Commissioners has been electronically posted at https://tmfpd.us/agendas-minutes/ and https://notice.nv.gov. Pursuant to Section 3 of the Declaration of Emergency Directive 006 ("Directive 006"), the requirement contained in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and further, the requirement that notice agendas be physically posted within the State of Nevada has been suspended.

Support documentation for the items on the agenda, provided to the Board of Fire Commissioners is available to members of the public at the District's Admin. Office (3663 Barron Way, Reno, Nevada) Sandy Francis, Administrative Assistant I, phone (775) 328-6124 and on the Truckee Meadows Fire Protection District's website at https://tmfpd.us/agendas-minutes/ and https://notice.nv.gov

1. Salute to the Flag
2. Call to order/roll call
3. Public Comment - Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.
4. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).
5. Consent Items:

   A. Recommendation to approve the meeting minutes from the February 2, 2021 Board of Fire Commissioners Meeting. FOR POSSIBLE ACTION

   Attachments: Item #5A 2021-02-02 Draft Meeting Minutes

   B. Recommendation to approve an agreement to retain Eide Bailly LLP to perform independent audit services for Truckee Meadows Fire Protection District for the Fiscal Year 20/21 in an amount not to exceed $36,000. Audit Services are professional in nature and therefore exempt from competitive bidding requirements pursuant to NRS 332.115. This audit is being done to satisfy NRS 354.624, which requires each local government to provide for an annual audit of financial statements by a certified public accountant registered in the State of Nevada and to notify the state of this engagement by March 31st of each fiscal year. (All Commission Districts) FOR POSSIBLE ACTION

   Attachments: Item #5B Eide Bailly Independent Audit Services Staff Report
   Item #5B Eide Bailly Independent Audit Engagement Letter

C. Recommendation to authorize the sale of a surplus 1997 International Type III Brush Truck with 32,146 miles in "as is" condition from Truckee Meadows Fire Protection District to the City of Loyalton in the amount of $20,000; and to authorize the sale of a surplus 1996 International Type III Brush Truck with 37,553 miles in "as is" condition from the Truckee Meadows Fire Protection District to Beckwourth Fire Department in the amount of $20,000. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5C Loyalton and Beckwourth Engine Purchase Agreement Staff Report
Item #5C BeckWourth Engine Purchase Agreement
Item #5C Loyalton Engine Purchase Agreement

D. Recommendation to approve a resolution to donate one (1) surplus 1997 International Type III Brush Engine in "as is" condition from the Truckee Meadows Fire Protection District to Truckee Meadows Community College and if approved, authorize the Chair execute Resolution for same. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5D TMCC Type III Brush Engine Donation Staff Report
Item #5D TMCC Type III Brush Engine Donation Resolution

E. Recommendation to authorize the District the purchase and installation of a Diesel Exhaust Extraction Equipment from Air Exchange Inc. to retrofit existing systems to standardize fire apparatus and fire stations. Retrofitting of existing equipment is approximately $135,000 and shall be procured in accordance with NRS 332.115, Exemptions to Requirements for Competitive Bidding. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5E Exhaust Retrofit Staff Report
Item #5E Exhaust System Install Quote
Item #5E Air Exchange Sole Source

F. Recommendation to approve the reclassification of a vacant Fire Prevention Specialist position to a new position titled Fire Captain-Prevention. (All Commission District) FOR POSSIBLE ACTION

Attachments: Item #5F Fire Captain - Prevention Reclass Staff Report
Item #5F Fire Captain - Prevention Class Spec

G. Recommendation to approve amending the existing Collective Bargaining Agreement (CBA) between Truckee Meadows Fire Protection District and Truckee Meadows Firefighters Association IAFF Local 2487 Non-Supervisory Unit "Article 2 -Recognition, Article 13 - Salaries, Appendix A - Salary and Article 14 - Promotions" to include interim promotional exam requirements, addition of the Fire Prevention Captain Position salary schedule and recognize the positions of Fire Crew Boss and Heavy Equipment Operator within the bargaining unit represented by I.A.F.F. Local 2487 retroactively to October 12, 2020. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5G Captains Test Fuels Positions CBA Amendment Staff Report
Item #5G Captains Test Fuels Positions MOU - Redline
Item #5G Captains Test Fuels Positions MOU

H. Recommendation to approve of an amendment to "Section 3 - Compensation, Lease and In-Kind Services" to the Cooperative Agreement between Truckee Meadows Fire Protection District and the Pyramid Lake Paiute Tribe for Provision of Emergency Response to the Wadsworth Area, originally dated June 1, 2018. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5H Pyramid Lake Cooperative Amendment Staff Report
Item #5H Pyramid Lake Paiute Tribe Cooperative Agreement

End of Consent

6. Recommendation to adopt a Resolution of Intent, proposing the issuance of, and authorizing the publication of notices relating to General obligation (limited tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) in the maximum principal amount of $7,000,000 to finance the acquisition of properties for stations and administration authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor; and providing the effective date hereof. The proposal to issue these bonds was approved by the Washoe County Debt Management Commission per NRS 350.014 et. seq. on February 19, 2021. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #6 Resolution of Intent -$7M Debt Staff Report
Item #6 Notice of Resolution DMC Packet
Item #6 Resolution of Intent -$7M Resolution - TM06-2021

7. International Association of Firefighters, Local 2487 Report. FOR DISCUSSION ONLY

8. Promotional Announcements and introduction of New Employees. FOR DISCUSSION ONLY

Introduction of New Employees:
Firefighter Paramedic
Andy Mann

Promotional Announcement:
Captains
David Curns
Scott Fenley
Erik Olsen

Engineers
Gary Garrett
Jake Jakob
Travis Johnson
Ed Martin

9. Fire Chief Report:

A. Informational briefing on operational matters and activities for the month of February and March 2021 to include the following items:

1. Renewal of the Cooperative Agreement Between TMFR and the City of Reno for Automatic and Mutual Aid.
2. Status of Fuel Projects and an Update on the Fuels Division.
3. Update on Capital Projects.

B. Commissioner Dashboard: Status update on ongoing Commissioner requests of the Fire Chief

C. Review of recent critical calls response statistics for January 2021 to include Mutual and Auto Aid for our regional partners.

Attachments: Item #9 Chiefs Monthly Report for March 2021
Item #9A.1 2019 City of Reno - Cooperative Agreement
Item #9A.1 Propsed Automatic Aid Area 1 Update
Item #9A.1 Propsed Automatic Aid Area 2 Update
Item #9A.1 RFD Automatic Aid Letter 02-22-2021
Item #9A.2 Marilyns Pond Map
Item #9B Commissioner Request DashBoard
Item #9C January 2021 - Response Report

End of Fire Chief Report

10. Recommendation to authorize the District to purchase Extrication Equipment needed to provide standardized equipment for the newest Type I structure engines from LN Curtis in the amount of $210,084 pursuant to NRS 332.115 (b), Exemptions to Requirements for Competitive Bidding. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #10 Extrication Equipment Staff Report
Item #10 Extrication Tool Quote

11. Recommendation pursuant to NRS 332.195(1) to join in Nevada State Contract Bid #99SWC-S490 and approve the purchase of four (4) new command vehicles from Capital Ford of Carson City in the amount of $48,748.80 per vehicle for a total purchase price of $194,995.20. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #11 Capital Ford Command Vehicle Purchase Staff Report
Item #11 Capital Ford Quote Truckee Meadows Proposal

12. Discussion and possible approval of the annual evaluation process for the Fire Chief, including questions and a proposed list of evaluators and a possible discussion of goals and objectives for next year's review. The results of the evaluation will be presented at the April 6 regular meeting of the Board of Fire Commissioners. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #12 CM Eval Staff Report

13. Discussion and possible direction to staff regarding 2021 Nevada Legislative Session and other legislative issues proposed by legislators, or by other entities permitted by the Nevada State Legislature to submit bill draft requests, or such legislative issues as may be deemed by the Chair or the Board to be of critical significance to Truckee Meadows Fire Protection District, including a discussion and possible approval of staff recommendations to support SB-113, AB100, AB-96, and AB 86. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #13 Legislative Update Staff Report
Item #13 AB 86
Item #13 AB 96
Item #13 AB 100
Item #13 SB 113

14. Possible Closed Session for the purpose of discussing labor issues with Truckee Meadows Fire Protection District per NRS 288.220. FOR POSSIBLE ACTION

15. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).

16. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.

Adjournment

EXHIBIT B

(Attach Affidavit of Publication of Notice of Resolution of Intent)

RGJ media

PROOF OF PUBLICATION

STATE OF WISCONSIN SS.
COUNTY OF BROWN

TRUCKEE MEADOWS FIRE PROTECT
3663 BARRON WAY

RENO NV 89511

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date: 03/06/2021 - 03/06/2021, for exact publication dates please see last line of Proof of Publication below.

03/06/2021

Legal Clerk

Subscribed and sworn before me this
6th of March 2021.

NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 8-25-23

SHELLY HORA
Notary Public
State of Wisconsin

Ad#:0004625992
P O : Intent Resolution

# of Affidavits1
This is not an invoice

NOTICE OF THE INTENT OF THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "Board" and the "District"), by a resolution, passed, adopted and approved on March 2, 2021, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $7,000,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

Based upon this determination, the Board intends to incur this general obligation as set forth above without an election as provided in NRS 350.020(3), unless within ninety (90) days after the publication of this notice a petition requesting an election is presented to the Board signed by not fewer than five percent (5%) of the registered voters of the District. The number of registered voters is to be determined as of the close of registration for the last preceding general election.

At a meeting or meetings of the Board, the Board shall proceed to adopt an ordinance or ordinances authorizing the issuance of the Bonds which shall be effective not earlier than ninety (90) days after the publication of this notice. Such ordinance or ordinances authorizing the issuance of the Bonds will be effective unless prior to 5:00 p.m. on June 4, 2021, a petition is presented to the Board asking for an election upon the question of whether or not the proposed general obligations shall be incurred. The petition for an election herein referred to may be filed with the Board no later than 5:00 p.m. on June 4, 2021 at the office of the Secretary of the District, ex officio Washoe County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, during regular office hours of the Secretary. In the event such petition is presented, no such ordinance or ordinances shall be effective except pursuant to an election called and held for such purpose and carried by a majority of the votes cast. In the event no such petition is presented, the Bonds will be authorized as described above. The ordinance or ordinances authorizing the Bonds will, in addition, contain provisions for additionally securing the payment of the general obligations by pledging the Pledged Revenues designated above and in the Proposal to the payment of the Bonds.

The authority to issue the Bonds if conferred at an election or if conferred by the fact no petition is presented to the Board requesting such an election within ninety (90) days of the date of publication hereof shall be deemed to be a continuing authority and the Board shall be authorized to sell the Bonds at such time or times and upon such terms and conditions as it deems proper in accordance with the provisions of the Proposal and the laws of the State of Nevada.

All persons interested are hereby advised that further information regarding the project to be financed by the Bonds, the Bonds and the Pledged Revenues, and all proceedings in the premises, are on file in the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124. All persons interested may also obtain additional information regarding the contents of and filing requirements for the petition referred to herein at the office of the Secretary, 1001 East Ninth Street, Building A, Reno, Nevada, and can be seen and examined by the interested persons during the regular office hours of the Secretary.

The determination by the Board that the Pledged Revenues will at least equal the amount required in each year for the payment of interest and principal on the Bonds becomes conclusive on the last day for filing the petition, i.e., on June 4, 2021 at 5:00 p.m.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.
DATED this March 2, 2021.
PUBLICATION DATE: March 6, 2021

/s/ Janis Galassini
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk,
Washoe County, Nevada
4625992

March 6, 2021

EXHIBIT C

(Attach Affidavit of Publication of Notice of Hearing)

RGJ media

PROOF OF PUBLICATION

STATE OF WISCONSIN SS.
COUNTY OF BROWN

TRUCKEE MEADOWS FIRE PROTECT
3663 BARRON WAY

RENO NV 89511

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the date:04/09/2021 - 04/23/2021, , for exact publication dates please see last line of Proof of Publication below.

04/09/2021, 04/16/2021, 04/23/2021

Amy Kellott
Legal Clerk

Subscribed and sworn before me this
24th of June, 2021

Shelly Hora
NOTARY PUBLIC RESIDING
AT STATE OF WISCONSIN
COUNTY OF BROWN

Notary Expires: 8-25-23

SHELLY HORA
Notary Public
State of Wisconsin

Ad#: 0000551854
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# of Affidavits 1
This is not an invoice

NOTICE OF PUBLIC HEARING ON THE INTENT OF THE BOARD OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, TO ISSUE GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS OF THE DISTRICT ADDITIONALLY SECURED BY PLEDGED REVENUES.

NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners (the "Board") of the Truckee Meadows Fire Protection District (the "District"), by a resolution, passed, adopted, signed and approved on March 2, 2021, has made the following proposal (the "Proposal") for the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) (the "Bonds") designated below, as follows:

GENERAL OBLIGATION CAPITAL IMPROVEMENT BONDS ADDITIONALLY SECURED BY PLEDGED REVENUES PROPOSAL:

Shall the Board of Fire Commissioners of the Truckee Meadows Fire Protection District (the "District") in the State of Nevada, be authorized to incur a general obligation indebtedness on behalf of the District by the issuance at one time, or from time to time, of the District's general obligation (limited tax) capital improvement bonds (additionally secured by pledged revenues), in one series or more, in the aggregate principal amount of not exceeding $7,000,000 for the purpose of financing, wholly or in part, the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, the bonds to mature commencing not later than five (5) years from the date or respective dates of the bonds and ending not later than thirty (30) years therefrom, to bear interest at a rate or rates not in excess of the statutory maximum rate in effect at the time bonds are sold, to be payable from general (ad valorem) taxes (except to the extent pledged revenues and other moneys are available therefor), and to be issued and sold at par, or below or above par, and otherwise in such manner, upon such terms and conditions, and with such other detail as the Board may determine, including at its option but not necessarily limited to provisions for the redemption of bonds prior to maturity without or with the payment of a premium?

The Proposal was approved by the Debt Management Commission of Washoe County, Nevada.

The Board has determined that the Bonds to be issued for the purpose of financing the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (as further described in the above Proposal) will be additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes distributed to the District (the "Pledged Revenues"). The Board has, in addition, determined, based upon a revenue study, that the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and the principal of the Bonds.

All persons interested are hereby advised that the Board will hold a public hearing on the Proposal on May 4, 2021, at 10:00 a.m., at the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada or if no physical location where members of the public can attend is provided, the means for the public to provide public comment will be on the public notice agenda posted on the District's website at https://www.washoecounty.us/tmfpd/fire_commissioners/index.php and on the State of Nevada's website at https://notice.nv.gov/. All persons are invited to attend and to be heard regarding the Proposal. Further information regarding the Proposal, the Project to be financed by the Bonds, the Bonds and the Pledged Revenues to be pledged to the Bonds, and all proceedings, are on file in the Office of the Secretary of the District, ex officio County Clerk (the "Secretary"), 1001 East Ninth Street, Building A, Reno, Nevada, and may be seen and examined by the interested persons during the regular office hours of the Secretary or to receive information electronically by making a request to the Administrative Assistant of the District at 775-328-6124.

BY ORDER of the Board of Fire Commissioners of Truckee Meadows Fire Protection District.

DATED March 2, 2021.
PUBLICATION DATES: April 9, 2021, April 16, 2021 and April 23, 2021.

/s/ Janis Galassini
Secretary
Truckee Meadows
Fire Protection District
and Ex-Officio County Clerk,
Washoe County, Nevada

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Summary - a resolution authorizing the issuance of the District's General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021.

RESOLUTION NO. TM11-2021

A RESOLUTION AUTHORIZING THE ISSUANCE OF THE "TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, GENERAL OBLIGATION (LIMITED TAX) CAPITAL IMPROVEMENT BONDS (ADDITIONALLY SECURED BY PLEDGED REVENUES), SERIES 2021," FOR FIRE STATION PROJECTS; AND PROVIDING THE FORM, TERMS AND CONDITIONS OF THE BOND AND OTHER DETAILS IN CONNECTION THEREWITH.

WHEREAS, the Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively) is a political subdivision of the State duly organized and operating as a fire district under the provisions of Nevada Revised Statutes ("NRS") 474.460 through 474.540 (the "Fire Protection Act" or the "Project Act"); and

WHEREAS, the Board of Fire Commissioners of the District (the "Board") has determined and does hereby declare pursuant to Nevada Revised Statutes ("NRS") 474.460 through 474.540, inclusive (the "Project Act"), and pursuant to chapter 350 of NRS and all laws amendatory thereof and NRS Sections Chapter 360.600 to 360.740, inclusive (the "Consolidated Tax Act"), the District is authorized and empowered to use certain proceeds of taxes distributed to and imposed within the District pursuant to the Consolidated Tax Act (the "Consolidated Tax") to pledge to bonds in accordance with the provisions of NRS 350.500 through 350.720, inclusive, cited in NRS 350.500 thereof by the short title "Local Government Securities Law" (the "Bond Act") to finance the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project") and to evidence such borrowing by the issuance of bonds in accordance with the provisions of the Bond Act; and

WHEREAS, the District has previously issued its:

a. General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2020 (the "2020 Bond"), which are

secured in whole or in part by the revenues derived from 15% of the proceeds of the Consolidated Tax and distributed to the District (the "Pledged Revenues"); and

WHEREAS, other than the 2020 Bond, the District has never pledged nor in any way hypothecated the Pledged Revenues to the payment of any bonds or for any other purpose; and

WHEREAS, the District has determined and hereby determines that it is necessary and in the best interests of the District and its citizens that the Project be acquired, constructed and equipped; and

WHEREAS, the District has submitted to the Debt Management Commission of Washoe County (the "Commission") the District's proposal to issue its general obligation bonds additionally secured by pledged revenues in the maximum principal amount of $7,000,000 (the "Proposal"); and

WHEREAS, the District has determined that, based upon studies and reports pertaining thereto, the Pledged Revenues will at least equal the amount required in each year for the payment of the interest on and principal of the Outstanding securities payable therefrom and the Bonds proposed to be issued pursuant to the Proposal, without regard to any option reserved by the District for early redemption (the "Finding"); and

WHEREAS, the Commission has heretofore approved the Proposal and the Finding; and

WHEREAS, pursuant to a resolution passed and adopted by the Board, a notice of adoption of the resolution of intent to issue the bonds and a notice of public hearing were published in a newspaper of general circulation in the District; and

WHEREAS, no other bonds have been issued from the authority set forth in the Proposal and therefore, the District hereby provides for the public sale of the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bond (Additionally Secured by Pledged Revenues), Series 2021 (the "Bonds") in the maximum principal amount of $7,000,000 to finance the Project; and

WHEREAS, after notice inviting bids for their purchase, the District's Chief Fiscal Officer, as the District's chief financial officer (the "Chief Fiscal Officer"), or in such officer's absence, the District's Fire Chief, as the District's chief administrative officer (the "Fire Chief"), is authorized to sell the Bonds to the best bidder therefor (the "Purchaser") and to accept the bond purchase proposal submitted by the Purchaser (the "Purchase Proposal") for the purchase of the Bonds at a price equal to the principal amount of the Bonds, plus accrued interest on the Bonds, if any, from their date to the date of their delivery, less a discount not exceeding 9% of the principal amount thereof or plus a premium, all as specified by the Chief Fiscal Officer or the Fire Chief in a certificate dated on or before the date of delivery of the Bonds (the "Certificate of the District"), and otherwise upon the terms and conditions provided in this Resolution; and

WHEREAS, the Board has found and determined and hereby declares:

A. This Resolution pertains to the sale, issuance, and payment of the Bonds.

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA:

ARTICLE I.

SHORT TITLE, DEFINITIONS, INTERPRETATION,
RATIFICATION, TRANSMITTAL, AND EFFECTIVE DATE

Section 101 Short Title. This Resolution shall be known as and may be designated by the short title "2021 Bond Resolution" (this "Resolution").

Section 102 Meanings and Construction.

A. Definitions. The terms in this Section defined for all purposes of this Resolution and of any instrument amendatory hereof or supplemental hereto, and of any other instrument or any other document relating hereto, except where the context by clear implication otherwise requires, shall have the meanings herein specified:

"Acquisition Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Project Construction and Other Acquisition Account" created in Section 401 herein.

"annual principal and interest requirements" means the sum of the principal of and interest on the Outstanding Bonds and any other Outstanding designated securities payable from the Pledged Revenues having a lien thereon superior to or on a parity with the lien thereon of the Bonds, to be paid during any Bond Year, but excluding any reserve requirements to secure such payments unless otherwise expressly provided and excluding any amount payable from capitalized interest. In calculating this amount, the principal amount of bonds required to be redeemed prior to maturity pursuant to a mandatory redemption schedule contained in the Resolution or other instrument authorizing the issuance of such bonds (e.g., the schedule, if any, set forth in the Certificate of the District) shall be treated as maturing in the Bond Year in which such bonds are so required to be redeemed, rather than in the Bond Year in which the stated maturity of such bonds occurs.

"Board" " means the Board of Fire Commissioners of the District, in the State of Nevada, including any successor of the District.

"Bond Act" means NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law.

"Bond Fund" means the special accounts designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Interest Account," created herein, and required to be accumulated and maintained in Section 604 hereof which shall be held separate and apart from the Income Fund.

"Bond Requirements" means the principal of, any prior redemption or prepayment premiums due in connection with, and the interest on the Bonds and the 2020 Bond and any additional bonds or other additional securities payable from the Pledged Revenues and hereafter issued, or such part of such securities or such other securities as may be designated, as such principal, premiums and interest become due at maturity or on a Redemption Date designated in a mandatory redemption schedule, in a notice of prior redemption, or otherwise.

"Bonds" means the securities issued hereunder and designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021."

"Bond Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year.

"Budget Act" means NRS 354.470 to 354.626, inclusive, and all laws amendatory thereof, designated in NRS 354.470 as the Local Government Budget and Finance Act.

"Chair" means the de jure or de facto Chair of the Board of the District and designated as such by the District, or successor in functions, if any.

"Chief Fiscal Officer" means the Chief Fiscal Officer of the District or any other officer designated by the District as the de jure or de facto chief financial officer of the District for purposes of NRS 350.165.

"Clerk" or "District Secretary" means the de jure or de facto clerk of the District and designated as such by the District, or successor in functions, if any.

"combined maximum annual principal and interest requirements" means the greatest of the annual principal and interest requirements to be paid during any Bond Year for the period beginning with the Bond Year in which such computation is made and ending with the Bond

Year in which any bond last becomes due at maturity or on a Redemption Date on which any bond thereafter maturing is called for prior redemption. If any outstanding bonds are subject to variable interest rates, for the purpose of such computation, such interest rates shall be determined by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer. Any such computation shall be adjusted as provided in Section 803C hereof, and shall be made by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer if expressly so required.

"Comparable Bond Year" means, in connection with any Fiscal Year, the Bond Year which ends in the Fiscal Year.

"Consolidated Tax Act" means, collectively, NRS 360.600 to 360.740, inclusive, as amended from time to time.

"Cost of the Project" means all or any part designated by the District of the cost of the Project, which cost, at the option of the District, except as limited by law, may include all or any part of the incidental costs relating to the Project, including, without limitation:

a. Preliminary expenses advanced by the District from funds available for use therefor or from any other source, or advanced with the approval of the District from funds available therefor or from any other source by the State, the Federal Government, or by any other Person with the approval of the District (or any combination thereof);

b. The costs in the making of surveys, audits, preliminary plans, other plans, specifications, estimates of costs, and other preliminaries;

c. The costs of premiums on builders' risk insurance and performance bonds, or a reasonably allocable share thereof;

d. The costs of appraising, printing, estimates, advice, services of engineers, architects, accountants, financial consultants, attorneys at law, clerical help, or other agents or employees;

e. The costs of making, publishing, posting, mailing and otherwise giving any notice in connection with the Project, the filing or recordation of instruments, the taking

of options, the issuance of the Bonds and any other securities relating to the Project, and bank fees and expenses;

f. The costs of contingencies;

g. The costs of the capitalization with the proceeds of the Bonds of any interest on the bonds or other securities for any period not exceeding the period estimated by the District to effect the Project plus one year, of any discount on the bonds or other securities, and of any reserves for the payment of the principal of and interest on the Bonds or other securities, of any replacement expenses, and of any other cost of the issuance of the Bonds or other securities relating to the Project;

h. The costs of amending any Resolution, resolution or other instrument authorizing the issuance of or otherwise relating to the Outstanding Bonds or other securities relating to the Project;

i. The costs of funding any medium-term obligations, emergency loans, construction loans and other temporary loans not exceeding 10 years relating to the Project and of the incidental expenses incurred in connection with such loans;

j. The costs of any properties, rights, easements or other interests in properties, or any licenses, privileges, agreements and franchises;

k. The costs of demolishing, removing or relocating any buildings, structures or other facilities on land acquired for the Project, and of acquiring lands to which such buildings, structures or other facilities may be moved or relocated; and

l. All other expenses necessary or desirable and relating to the Project, as estimated or otherwise ascertained by the District. The Board hereby determines that the costs of issuance of the Bonds are necessary or desirable and related to the Project.

"District Treasurer" or "Treasurer" means the de jure or de facto District treasurer of the District and designated as such by the District.

"Events of Default" means the events stated in Section 1103 hereof.

"Federal Government" means the United States, or any agency, instrumentality or corporation thereof.

"Federal Securities" means bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of, or the principal and interest of which securities are unconditionally guaranteed by, the United States.

"Fire Chief" means the Fire Chief of the District or any other officer designated by the District as the de jure or de facto chief administrative officer of the District for purposes of NRS 350.165.

"Fiscal Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year; but if the Nevada legislature changes the statutory fiscal year relating to the District, the Fiscal Year shall conform to such modified statutory fiscal year from the time of each such modification, if any.

"General Taxes" or "Taxes" means general (ad valorem) taxes levied by the District against all taxable property within the boundaries of the District (unless otherwise qualified).

"hereby," "herein," "hereinabove," "hereinafter," "hereinbefore," "hereof," and any similar term refer to this Resolution and not solely to the particular portion thereof in which the word is used; "heretofore" means before the adoption of this Resolution; and "hereafter" means after the adoption of this Resolution.

"Income Fund" means the special account designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" previously created and continued herein, which shall be held separate and apart from the Bond Fund.

"Independent Accountant" means any certified public accountant, or any firm of certified public accountants, duly licensed to practice and practicing as such under the laws of the State, as from time to time appointed and compensated by the District:

a. Who or which is, in fact, independent and not under the domination of the District;

b. Who or which does not have any substantial interest, direct or indirect, with the District, and

c. Who or which is not connected with the District as an officer or employee thereof, but who may be regularly retained to make annual or similar audits of any books or records of the District.

"Interest Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Interest Account," created in Section 501 hereof.

"NRS" means Nevada Revised Statutes.

"newspaper" means a newspaper printed in the English language, published at least once each calendar week.

"Outstanding" when used with reference to the Bonds or any other designated securities and as of any particular date means all the Bonds or any such other securities payable from the Pledged Revenues, as the case may be, in any manner theretofore and thereupon being executed and delivered:

a. Except any Bond or other security canceled by the District, by the Paying Agent or otherwise on the District's behalf, at or before such date;

b. Except any Bond or other security the payment of which is then due or past due and moneys fully sufficient to pay the same are on deposit with the Paying Agent;

c. Except any Bond or other security for the payment or the redemption of which moneys at least equal to the District's Bond Requirements to the date of maturity or to any Redemption Date, shall have heretofore been deposited with a Trust Bank in escrow or in trust for that purpose, as provided in Section 1001 hereof; and

d. Except any Bond or other security in lieu of or in substitution for which another bond or other security shall have been executed and delivered pursuant to Sections 306 or 1209 hereof.

"owner" or any similar term, when used in conjunction with any Bonds, or any other designated securities, means the registered owner of any Bonds or other security which is registrable for payment if it shall at the time be registered for payment otherwise than to bearer.

"Parity Securities" means the 2020 Bond and bonds or securities hereafter issued which have a lien on the Pledged Revenues that is on a parity with the lien thereon of the Bonds herein authorized.

"Paying Agent" means Zions Bancorporation, National Association or any successor which may be appointed from time to time as paying agent for the Bonds.

"Person" means a corporation, firm, other body corporate (including, without limitation, the Federal Government, the State, or any other body corporate and politic other than the District), partnership, association or individual, and also includes an executor, administrator, trustee, receiver or other representative appointed according to law.

"Pledged Revenues" means a 15% portion of all income and revenue derived by the District from the imposition and collection of the Consolidated Tax and distributed to the District and imposed pursuant to the Consolidated Tax Act. The Pledged Revenues means all or a portion of the Pledged Revenues. The designated term indicates sources of revenues and does not necessarily indicate all or any portion or other part of such revenues in the absence of further qualification. "Pledged Revenues" includes income derived from any supplemental Consolidated Tax imposed by the District if the Board is authorized to include and specifically elects to include the additional tax in "Pledged Revenues" for the remaining term of the Bonds.

"Principal Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Principal Account," created in Section 501 hereof.

"Project" means the means the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor.

"Project Act" means NRS 474.460 through 474.540, inclusive, as amended from time to time.

"Rebate Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Rebate Account" created in Section 607 hereof.

"Redemption Date" means a date fixed for the redemption prior to their respective maturities of any Bonds or other designated securities payable from any Pledged Revenues in any mandatory redemption schedules, or in any notice of prior redemption or otherwise fixed and designated by the District.

"Redemption Price" means, when used with respect to a Bond or other designated security payable from any Pledged Revenues, the principal amount thereof plus the applicable premium, if any, payable upon the redemption thereof prior to the stated maturity date of such Bond or other security on a Redemption Date in the manner contemplated in accordance with the security's terms.

"Registrar" means Zions Bancorporation, National Association or any successor which may be appointed from time to time as registrar for the Bonds.

"Regular Record Date" means the 15th day of the calendar month next preceding each interest payment date.

"Special Record Date" means a special date fixed by the Paying Agent to determine the names and addresses of owners of the Bonds for the payment of any defaulted interest on any of the Bonds, as further provided in Section 302 hereof. At least 10 days' notice will be given by the Paying Agent electronically or otherwise to each owner of a Bond as stated on the Registrar's registration list at the close of business on a date fixed by the Paying Agent, stating the date of the Special Record Date and the due date fixed for the payment of such defaulted interest.

"State" means the State of Nevada.

"Subordinate Securities" means bonds or securities which have a lien on the Pledged Revenues that is subordinate and junior to the lien thereon of the Bonds herein authorized.

"Superior Securities" means bonds or securities which have a lien on the Pledged Revenues that is superior to the lien thereon of the 2020 Bond and the Bonds herein authorized.

"Tax Code" means the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds.

"Taxes" means General Taxes.

"Trust Bank" means a state or national bank or trust company which is a member of the Federal Deposit Insurance Corporation and which is located within the United States, which

bank is authorized to exercise and is exercising trust powers, and also means any branch of the Federal Reserve Bank.

B. Construction. This Resolution, except where the context by clear implication herein otherwise requires, shall be construed as follows:

(1) Words in the singular number include the plural, and words in the plural include the singular.

(2) Words in the masculine gender include the feminine and the neuter, and when the sense so indicates words of the neuter gender refer to any gender.

(3) The titles and leadlines applied to articles, sections, subsections and paragraphs of this Resolution are inserted only as a matter of convenience and ease in reference and in no way define, limit or describe the scope or intent of any provisions of this Resolution.

(4) Any securities payable from any Pledged Revenues and held by the District shall not be deemed to be Outstanding for the purpose of redemption nor Outstanding for the purpose of consents hereunder or for other purposes provided herein.

Section 103 Successors. Whenever herein the District is named or is referred to, such provision shall be deemed to include any successors of the District, respectively, whether so expressed or not. All of the covenants, stipulations, obligations and agreements by or on behalf of and other provisions for the benefit of the District contained herein shall bind and inure to the benefit of any officer, board, district, commission, authority, agent or instrumentality to whom or to which there shall be transferred by or in accordance with law any right, power or duty of the District or of their respective successors, if any, the possession of which is necessary or appropriate in order to comply with any such covenants, stipulations, obligations, agreements or other provisions hereof.

Section 104 Parties Interested Herein. Except as herein otherwise expressly provided, nothing herein expressed or implied confers upon or gives to any Person (other than the Paying Agent, the insurer of the Bonds, if any, the owners from time to time of the Bonds,

and the owners of any other securities payable from Pledged Revenues when reference is expressly made thereto, as well as the District) any right, remedy or claim under or by reason hereof or any covenant, condition or stipulation hereof. All the covenants, stipulations, promises and agreements herein contained by and on behalf of the District shall be for the sole and exclusive benefit of the District, the Paying Agent, the insurer of the Bonds, if any, any owner of any Bonds and any owner of any such other security in the event of such a reference.

Section 105 Ratification. All action heretofore taken (not inconsistent with the provisions of this Resolution) by the District, the officers of the District, and otherwise by the District directed toward the Project and toward the sale of the Bonds to the Purchaser for that purpose, hereby is ratified, approved and confirmed.

Section 106 Resolution Irrepealable. After any of the Bonds are issued, this Resolution shall constitute an irrevocable contract between the District and the owner or owners of the Bonds; and this Resolution (subject to the provisions of Section 1001 and of Article XII hereof), if any Bonds are in fact issued, shall be and shall remain irrepealable until the Bonds, as to all Bond Requirements, shall be fully paid, canceled and discharged, except as herein otherwise expressly provided.

Section 107 Repealer. All bylaws, orders and other instruments, or parts thereof, inconsistent herewith are hereby repealed to the extent only of the inconsistency. This repealer shall not be construed to revive any bylaw, order or other instrument, or part thereof, heretofore repealed.

Section 108 Severability. If any section, subsection, paragraph, clause or other provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection, paragraph, clause or other provision shall not affect any of the remaining provisions of this Resolution.

Section 109 Effective Date. The Board hereby determines that this Resolution pertains to the sale, issuance and payment of the Bonds and may become effective immediately upon adoption.

ARTICLE II.

DISTRICT'S DETERMINATIONS, AUTHORITY FOR AND AUTHORIZATION OF PROJECT, NECESSITY OF PROJECT AND BONDS, PROJECT COST, AND OBLIGATION OF DISTRICT

Section 201 Authorization for this Resolution. This Resolution is adopted by virtue of the Project Act, Consolidated Tax Act and the Bond Act and pursuant to their provisions; and the District has ascertained and hereby determines that each and every matter and thing as to which provision is made herein is necessary in order to carry out and to effectuate the purposes of the District in accordance with the Project Act, the Consolidated Tax Act and the Bond Act, and as provided in NRS 350.708 all limitations in the Bond Act imposed upon the issuance of bonds or other securities thereunder have been met and the total cost, capacity, type, and plans and specifications of and for the construction, installation and other acquisition of the improvements with respect to the Project, to the extent heretofore prepared, have been and hereby are approved.

Section 202 Life of the Project. The District has determined and does hereby declare:

A. Estimated Life. The estimated life or estimated period of usefulness of the Project to be financed with the proceeds of the Bonds is not less than 20 years; and

B. Bond Term. The Bonds shall mature at times not exceeding such estimated life or estimated period of usefulness.

Section 203 Necessity of Project and Bonds. It is necessary and for the best interests of the District and the inhabitants thereof that the District effect the Project and defray the cost thereof by issuing the Bonds therefor; and it is hereby so determined and declared.

Section 204 Acceptance of Purchase Proposal; Authorization of Use of Preliminary and Final Official Statements. In accordance with the Project Act, Chapter 350 of NRS and with this Resolution, the Chief Fiscal Officer, or in such officer's absence the Fire Chief, is authorized to accept the Purchase Proposal submitted by the Purchaser, subject to the terms and conditions specified herein. The preliminary official statement concerning the Bonds

(the "Preliminary Official Statement") is hereby authorized and the Chief Fiscal Officer, or in such officer's absence the Fire Chief, is hereby authorized to deem the Preliminary Official Statement "final" for purposes of Rule 15c2-12 of the Securities and Exchange Commission. The distribution, use of and execution of the Preliminary Official Statement is hereby approved, authorized, ratified and confirmed. The preparation of a final official statement in substantially the form of the Preliminary Official Statement with such amendments, additions and deletions as are consistent with the facts and not inconsistent herewith as may be approved by the Chief Fiscal Officer (the "Final Official Statement") and the distribution of the Final Official Statement are hereby authorized, directed and approved. The Chief Fiscal Officer is hereby authorized and directed to affix such officer's signature to the Final Official Statement for and on behalf of the Board. The Chief Fiscal Officer, or in such officer's absence the Fire Chief, is authorized to accept the Bond Purchase Proposal submitted by the Purchaser by executing the Certificate of the District, subject to the terms and conditions specified herein.

Section 205 Authorization of Project. The District does hereby determine to proceed with the Project as hereinabove delineated; and the Project is hereby so authorized.

Section 206 Bonds Equally Secured. The covenants and agreements herein set forth to be performed on behalf of the District shall be for the equal benefit, protection and security of the owners of any and all of the Outstanding Bonds, all of which, regardless of the time or times of their issue or maturity, shall be of equal rank without preference, priority or distinction of any of the Bonds over any other thereof, except as otherwise expressly provided in or pursuant to this Resolution.

Section 207 General Obligations. The full faith and credit of the District are hereby pledged to the payment of the Bond Requirements of the Bonds; they shall constitute general obligations of the District and shall be payable from General Taxes on all taxable property within the District (except to the extent any Pledged Revenues or other moneys are available therefor), subject to the limitations imposed by the Constitution and statutes of the State.

Section 208 Additional Security. The payment of the Bond Requirements of the Bonds is additionally secured by an irrevocable pledge of and by a lien (but not necessarily

an exclusive lien) on the Pledged Revenues, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities.

Section 209 No Pledge of Property. The payment of the Bonds is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of General Taxes, the Pledged Revenues, and any other moneys pledged for the payment of the Bonds. No property of the District, subject to such exceptions, shall be liable to be forfeited or taken in payment of the Bonds.

Section 210 No Recourse Against Officers and Agents. No recourse shall be had for the payment of the Bond Requirements of the Bonds or for any claim based thereon or otherwise upon this Resolution authorizing their issuance or any other instrument relating thereto, against any individual member of the District or any officer or other agent of the District, past, present or future, either directly or indirectly through the District or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of the Bonds and as a part of the consideration of their issuance specially waived and released.

ARTICLE III.

AUTHORIZATION, TERMS, EXECUTION AND ISSUANCE OF BONDS

Section 301 Authorization of Bonds. The "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021," in the aggregate principal amount set forth in the Certificate of the District (not to exceed $7,000,000), are hereby authorized to be issued, pursuant to the Project Act, the Consolidated Tax Act and the Bond Act; and the District pledges irrevocably, but not necessarily exclusively, the Pledged Revenues to the payment of the Bond Requirements of the Bonds, the proceeds of the Bonds to be used solely to defray wholly or in part the cost of the Project.

Section 302 Bond Details. The Bonds shall be issued payable in fully registered form, i.e., registered as to both principal and interest and shall be dated as of the date of delivery of the Bonds. Except as provided in Section 307 hereof, the Bonds shall be issued in the denominations of $5,000 and any integral multiples thereof. The Bonds shall bear interest (calculated on the basis of a 360 day year of twelve 30-day months) at the rates shown in the Certificate of the District from their date until their respective fixed maturity dates, payable on June 1 and December 1 of each year, commencing on December 1, 2021, except that Bonds which are reissued upon transfer, exchange or other replacement shall bear interest at the rates shown in the Certificate of the District from the most recent interest payment date to which interest has been paid or provided for, or, if no interest has been paid, from the date of the Bonds. The Bonds shall mature in the designated amounts and years as set forth in the Certificate of the District.

The principal of and redemption premium, if any, on any Bond, shall be payable to the registered owner thereof as shown on the registration records kept by the Registrar, upon maturity or prior redemption thereof and upon presentation and surrender at the Paying Agent or at such other office as designated by the Paying Agent. If any Bond shall not be paid upon such presentation and surrender at or after maturity, it shall continue to draw interest at the interest rate borne by the Bond until the principal thereof is paid in full. Except as provided in Section 307 hereof, payment of interest on any Bond shall be made to the registered owner thereof by

check or draft mailed by the Paying Agent, on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), to the registered owner thereof at his or her address as shown on the registration records kept by the Registrar at the close of business on the Regular Record Date for such interest payment date; but any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner thereof at the close of business on the Regular Record Date and shall be payable to the person who is the registered owner thereof at the close of business on a Special Record Date for the payment of any such defaulted interest. Such Special Record Date shall be fixed by the Paying Agent whenever money becomes available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the registered owners of the Bonds not less than 10 days prior thereto electronically or otherwise to each such registered owner as shown on the Registrar's registration records on a date selected by the Registrar, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. The Paying Agent may make payments of interest on any Bond by such alternative means as may be mutually agreed upon between the owner of such Bond and the Paying Agent. All such payments shall be made in lawful money of the United States of America.

Section 303 Prior Redemption.

A. Optional Redemption. Bonds, or portions thereof, maturing on and after the date set forth in the Certificate of the District shall be subject to redemption prior to their respective maturities, at the option of the District, as directed by the Chief Fiscal Officer, or in such officer's absence the Fire Chief, on and after the date set forth in the Certificate of the District, in whole at any time or in part at any time, from such maturities as are selected by the Chief Fiscal Officer, or in such officer's absence the Fire Chief, and if less than all of the Bonds of a maturity are to be redeemed, the Bonds of such maturity are to be redeemed by lot within a maturity (giving proportionate weight to Bonds in denominations larger than $5,000), in such manner as the Paying Agent may determine, for the principal amount of each Bond or portion thereof so redeemed and accrued interest thereon to the redemption date, and a premium, if any,

computed in accordance with the schedule set forth in the Certificate of the District.

B. Mandatory Redemption. The Bonds maturing on the dates, if any, set forth in the Certificate of the District (collectively, the "Term Bonds") are subject to mandatory sinking fund redemption at a redemption price equal to 100% of the principal amount thereof and accrued interest to the redemption date. As and for a sinking fund for the redemption of the Term Bonds, there shall be deposited into the Bond Fund on or before the dates set forth in the Certificate of the District, a sum which, together with other moneys available in the Bond Fund, is sufficient to redeem (after credit is provided below) on the dates and the principal amounts of the Term Bonds as set forth in the Certificate of the District, plus accrued interest to the redemption date.

Not more than sixty days nor less than twenty days prior to the sinking fund payment dates for the Term Bonds, the Registrar shall proceed to select for redemption (by lot in such manner as the Registrar may determine) from all Outstanding Term Bonds, a principal amount of the Term Bonds equal to the aggregate principal amount of the Term Bonds redeemable with the required sinking fund payments, and shall call such Term Bonds or portions thereof for redemption from the sinking fund on the next principal payment date, and give notice of such call as provided in Section 304 of this Resolution.

At the option of the District to be exercised by delivery of a written certificate to the Registrar not less than sixty days next preceding any sinking fund redemption date, it may (i) deliver to the Registrar for cancellation Term Bonds, or portions thereof ($5,000 or any integral multiple thereof) in an aggregate principal amount desired by the District or, (ii) specify a principal amount of Term Bonds, or portion thereof ($5,000 or any integral multiple thereof) which prior to said date have been redeemed (otherwise than through the operation of the sinking fund) and canceled by the Registrar and not theretofore applied as a credit against any sinking fund redemption obligation. Each Term Bond or portions thereof so delivered or previously redeemed shall be credited by

the Registrar at 100% of the principal amount thereof against the obligation of the District on the sinking fund redemption dates and any excess shall be so credited against future sinking fund redemption obligations in such manner as the District determines. In the event the District shall avail itself of the provisions of clause (i) of the first sentence of this paragraph, the certificate required by the first sentence of this paragraph shall be accompanied by the respective Term Bonds or portions thereof to be canceled of in the event the Bonds are registered in the name of Cede & Co. as provided in Section 307 of this Resolution, the certificate required by the first sentence of this paragraph shall be accompanied by such direction and evidence of ownership as is satisfactory to The Depository Trust Company.

C. Partial Redemption. If any Bond is in a denomination larger than $5,000, a portion of such Bond ($5,000 of principal amount thereof, or any integral thereof) may be redeemed pursuant to subsection A or B hereof, as appropriate, in which case the Registrar, except as provided in Section 307 hereof, shall, without charge to the owner of such Bond, authenticate and issue a replacement Bond or Bonds for the unredeemed portion thereof. In the case of a partial redemption of Bonds of a single maturity pursuant to subsection A or B hereof, the Paying Agent shall select the Bonds to be redeemed by lot at such time as directed by the District (but at least 30 days prior to the redemption date), and if such selection is more than 60 days before a redemption date, shall direct the Registrar to appropriately identify the Bonds so called for redemption by stamping them at the time any Bond so selected for redemption is presented to the Registrar for stamping or for transfer or exchange, or by such other method of identification as is deemed adequate by the Registrar and any Bond or Bonds issued in exchange for, or to replace, any Bond so called for prior redemption shall likewise be stamped or otherwise identified.

Section 304 Redemption Notice. Unless waived by any registered owner of a Bond to be redeemed, notice of prior redemption shall be given by the Registrar electronically, as long as Cede & Co. or a nominee or a successor depository is the registered owner of the

Bonds, and otherwise by first class, postage prepaid mail, at least 20 days but not more than 60 days prior to the Redemption Date to the registered owner of any Bond (initially Cede & Co.) all or a part of which is called for prior redemption at his or her address as it last appears on the registration records kept by the Registrar. The notice shall identify the Bonds and state that on such date the principal amount thereof, and premium, if any, thereon will become due and payable at the Paying Agent (accrued interest to the Redemption Date being payable electronically or as otherwise provided in this Resolution), and that after such Redemption Date interest will cease to accrue. After such notice and presentation of said Bonds, the Bonds called for redemption will be paid. Actual receipt of notice by any registered owner of Bonds shall not be a condition precedent to redemption of such Bonds. Failure to give such notice to the registered owner of any Bond designated for redemption, or any defect therein, shall not affect the validity of the proceedings for the redemption of any other Bond. A certificate by the Registrar that notice of call and redemption has been given as provided in this Section shall be conclusive as against all parties; and no owner whose Bond is called for redemption or any other owner of any Bond may object thereto or may object to the cessation of interest on the Redemption Date on the ground that he failed actually to receive such notice of redemption.

Notwithstanding the provisions of this section, any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Bonds so called for redemption, and that if such funds are not available, such redemption shall be canceled by written notice to the owners of the Bonds called for redemption in the same manner as the original redemption notice was mailed.

Section 305 Negotiability. Subject to Section 307 hereof and to the registration provisions herein provided, the Bonds shall be fully negotiable within the meaning of and for the purposes of the Uniform Commercial Code-Investment Securities, and each owner shall possess all rights enjoyed by owners of negotiable instruments under the Uniform Commercial Code-Investment Securities.

Section 306 Registration, Transfer and Exchange of Bonds. Except as otherwise provided in Section 307 hereof:

A. Registration and Transfer. Records for the registration and transfer of the Bonds shall be kept by the Registrar. Upon the surrender for transfer of any Bond at the Registrar, duly endorsed for transfer or accompanied by an assignment in form satisfactory to the Registrar duly executed by the registered owner or attorney duly authorized in writing, the Registrar shall authenticate and deliver in the name of the transferee or transferees a new Bond or Bonds of a like aggregate principal amount and of the same maturity bearing a number or numbers not previously assigned. Bonds may be exchanged at the Registrar for an equal aggregate principal amount of Bonds of the same maturity of other authorized denominations, as provided in Section 302 hereof. The Registrar shall authenticate and deliver a Bond or Bonds which the registered owner making the exchange is entitled to receive, bearing a number or numbers not previously assigned. For every exchange or transfer of Bonds requested by the owner thereof, the District or the Registrar may make a sufficient charge to reimburse it for any tax, fee, or other governmental charge required to be paid with respect to such exchange or transfer, and may charge a sum sufficient to pay the cost of preparing and authenticating each new Bond. No such charge shall be levied in the case of an exchange resulting from an optional or mandatory prior redemption of a Bond.

B. Limitations upon Registration. The Registrar shall not be required to transfer or exchange (i) any Bond subject to redemption during a period beginning at the opening of business 15 days before the day of transmitting electronically or otherwise by the Registrar of a notice of prior redemption of Bonds and ending at the close of business on the day of such transmission, or (ii) any Bond after the transmission of notice calling such Bond or any portion thereof for redemption as herein provided.

C. Effect of Registration. The person in whose name any Bond shall be registered, in the registration records kept by the Registrar, shall be deemed and regarded as the absolute owner thereof for the purpose of making payments thereof (except to the extent otherwise provided in Section 302 hereof with

respect to interest payments) and for all other purposes; and payment of or on account of either principal or interest on any Bond shall be made only to or upon the written order of the registered owner thereof or his legal representative, but such registration may be changed upon transfer of such Bond in the manner and subject to the conditions and limitation provided herein. All such payments shall be valid and effectual to discharge the liability upon such Bond to the extent of the sum or sums so paid.

D. Replacement of Bond. If any Bond shall be lost, stolen, destroyed or mutilated, the Registrar shall, upon receipt of such evidence, information or indemnity relating thereto as it, the Registrar or the District, may reasonably require, and upon payment of all expenses in connection therewith, authenticate and deliver a replacement Bond or Bonds of a like aggregate principal amount and of the same maturity, bearing a number or numbers not previously assigned. If such lost, stolen, destroyed or mutilated Bond shall have matured or shall have been called for redemption, the Registrar may direct that such Bond be paid by the Paying Agent in lieu of replacement.

E. Cancellation of Bond upon Payment or Reissuance. Whenever any Bond shall be surrendered to the Paying Agent upon payment thereof, or to the Registrar for transfer, exchange or replacement as provided herein, such Bond shall be promptly canceled by the Paying Agent or Registrar, and counterparts of a certificate of such cancellation shall be furnished by the Paying Agent or Registrar to the Chief Fiscal Officer and the District, upon request.

Section 307 Custodial Deposit.

A. Notwithstanding the foregoing provisions of Sections 302 to 306 hereof, the Bonds shall initially be evidenced by one or more Bonds for each year in which the Bonds mature in denominations equal to the aggregate principal amount of the Bonds maturing in that year. Such initially delivered Bonds shall be registered in the name of "Cede & Co." as nominee for The Depository Trust Company, the securities depository for the Bonds. The Bonds may not thereafter be transferred or exchanged except:

(1) to any successor of The Depository Trust Company or its nominee, which successor must be both a "clearing corporation" as defined in NRS chapter 104, and a qualified and registered "clearing agency" under Section 17A of the Securities Exchange Act of 1934, as amended; or

(2) upon the resignation of The Depository Trust Company or a successor or new depository under clause (1) or this clause (2) of this subsection A, or a determination by the District that The Depository Trust Company or such successor or new depository is no longer able to carry out its functions, and the designation by the District of another depository institution acceptable to the District and to the depository then holding the Bonds, which new depository institution must be both a "clearing corporation" as defined in NRS 104.8102 and a qualified and registered "clearing agency" under Section 17A of the Securities Exchange Act of 1934, as amended, to carry out the functions of The Depository Trust Company or such successor or new depository; or

(3) upon the resignation of The Depository Trust Company or a successor or new depository under clause (1) or clause (2) of this subsection A, or a determination of the District that The Depository Trust Company or such successor or new

depository is no longer able to carry out its functions, and the failure by the District, after reasonable investigation, to locate another qualified depository institution under clause (2) to carry out such depository functions.

B. In the case of a transfer to a successor of The Depository Trust Company or its nominee as referred to in clause (1) of subsection A hereof or designation of a new depository pursuant to clause (2) of subsection A hereof, upon receipt of the Outstanding Bonds by the Registrar, together with written instructions for transfer satisfactory to the Registrar, a new Bond for each maturity of the Bonds then Outstanding shall be issued to such successor or new depository, as the case may be, or its nominee, as is specified in such written transfer instructions. In the case of a resignation or determination under clause (3) of subsection A hereof and the failure after reasonable investigation to locate another qualified depository institution for the Bonds as provided in clause (3) of subsection A hereof, and upon receipt of the Outstanding Bonds by the Registrar, together with written instructions for transfer satisfactory to the Registrar, new Bonds shall be issued in the denominations of $5,000 or any integral multiple thereof, as provided in and subject to the limitations of Section 302 hereof, registered in the names of such Persons, and in such denominations as are requested in such written transfer instructions: however, the Registrar shall not be required to deliver such new Bonds within a period of less than 60 days from the date of receipt of such written transfer instructions.

C. The District, the Registrar and the Paying Agent shall be entitled to treat the registered owner of any Bond as the absolute owner thereof for all purposes hereof and any applicable laws, notwithstanding any notice to the contrary received by any or all of them and the District, the Registrar and the Paying Agent shall have no responsibility for transmitting payments to the beneficial owners of the Bonds held by The Depository Trust Company or any successor or new depository named pursuant to subsection A hereof.

D. The District, the Registrar and the Paying Agent shall endeavor to cooperate with The Depository Trust Company or any successor or new depository named pursuant to clause (1) or (2) of subsection A hereof in effectuating payment of the Bond Requirements of the Bonds by arranging for payment in such a manner that funds representing such payments are available to the depository on the date they are due.

E. Upon any partial redemption of any maturity of the Bonds, Cede & Co. (or its successor), in its discretion may request the District to issue and authenticate a new Bond or shall make an appropriate notation on the Bond indicating the date and amount of prepayment, except in the case of final maturity, in which case the Bond must be presented to the Paying Agent prior to payment.

Section 308 Execution of Bonds. The Bonds shall be executed as follows:

A. Filings with Secretary of State. Pursuant to the Bond Act, and to the act cited as the Uniform Facsimile Signatures of Public Officials Act, cited as chapter 351 of NRS, and prior to the execution of any Bonds by facsimile signature, the Chair of the Board (the "Chair"), the District Secretary and the District Treasurer shall each file with the Secretary of State of the State of Nevada such officer's manual signature certified by such officer under oath.

B. Manner of Execution. Each Bond shall be approved, signed and executed in the name of and on behalf of the District with the manual, electronic or facsimile of the signature of the Chair of the Board shall be countersigned and executed with the manual, electronic or facsimile of the signatures of the District Treasurer and shall be authenticated with the manual or facsimile impression of the official seal of the District; and shall be signed, executed, and attested with such a manual or facsimile signature of the District Secretary.

C. Authentication. No Bond shall be valid or obligatory for any purpose unless the certificate of authentication thereon, substantially in the form hereinafter provided has been duly manually executed by the Registrar. The Registrar's certificate of authentication shall be deemed to have been duly

executed by it if manually or electronically signed by an authorized officer or employee of the Registrar, but it shall not be necessary that the same officer or employee sign the certificate of authentication on all of the Bonds issued hereunder. By authenticating any of the Bonds delivered pursuant to the Resolution, the Registrar shall be deemed to have assented to all of the provisions of this Resolution.

Section 309 Use of Predecessor's Signature. The Bonds bearing the signatures of the officers in office at the time of the signing thereof shall be the valid and binding obligations of the District, notwithstanding that before the delivery thereof and the payment therefor any or all of the persons whose signatures appear thereon shall have ceased to fill their respective offices. Each the Chair of the Board, the District Treasurer and District Secretary, at the time of the execution of the Bonds and of a signature certificate pertaining thereto by the Chair of the Board, the District Treasurer and the District Secretary, respectively, may adopt as and for such officer's own facsimile signature the facsimile signature of such officer's predecessor in office if such facsimile signature appears upon any of the Bonds.

Section 310 Incontestable Recital in Bonds. Pursuant to NRS 350.628, each Bond shall recite that it is issued pursuant to the Project Act, to the Consolidated Tax Act and to the Bond Act, which recital shall be conclusive evidence of the validity of the Bonds and the regularity of their issuance.

Section 311 State Tax Exemption. Pursuant to NRS 350.710, the Bonds, their transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

Section 312 Bond Execution. The Chair of the Board, the District Treasurer, and the District Secretary are hereby authorized and directed to prepare and to execute the Bonds as herein provided.

Section 313 Bond Delivery. After such registration of the Bonds by the Registrar pursuant to Section 306 and after their execution and authentication pursuant to Section 308 and other provisions herein supplemental thereto, the Treasurer shall cause the Bonds to be

delivered to the Purchaser thereof, upon payment being made therefor on the terms of the sale of the Bonds.

Section 314 Bond Form. Subject to the provisions of this Resolution, each Bond shall be in substantially the following form with such omissions, insertions, endorsements, and variations as to any recitals of fact or other provisions as may be required by the circumstances, be required or permitted by this Resolution, or be consistent with this Resolution and necessary or appropriate to conform to the rules and requirements of any governmental authority or any usage or requirement of law with respect thereto:

(Form of Bond)

TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BOND
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

NO._____ $_____

Interest Rate	Maturity Date	Dated As Of	CUSIP
_____% per annum	June 1, ___	_____, 2021	

REGISTERED OWNER: **CEDE & CO.**

PRINCIPAL AMOUNT: DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State", respectively), for value received hereby acknowledges itself to be indebted and promises to pay to the Registered Owner specified above the Principal Amount specified above, on the Maturity Date specified above (unless called for earlier redemption), and to pay interest thereon on June 1 and December 1 of each year commencing on December 1, 2021, at the Interest Rate per annum specified above, until the principal sum is paid or payment has been provided therefor. This Bond will bear interest from the most recent interest payment date to which interest has been paid or provided for, or, if no interest has been paid, from the date of this Bond. The principal of and redemption premium, if any, on this Bond are payable to the Registered Owner hereof upon presentation and surrender hereof at the office of Zions Bancorporation, National Association, as paying agent for the Bonds (the "Paying Agent"), which is also now acting as the District's registrar for the Bonds (the "Registrar") or at such other office as designated by the Paying Agent. Interest on this Bond will be paid on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), by check or draft mailed to the person in whose name this Bond is registered (the "Registered Owner") in the registration records of the District maintained by the Registrar and at the address appearing thereon at the close of business on the 15th day of the calendar month next preceding such interest payment date (the "Regular Record Date"). Any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner hereof at the close of business on a Special Record Date for the payment of any defaulted interest. Such Special Record Date shall be fixed by the Paying Agent for the Bonds whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the Registered Owners of the Bonds of the series of which this is one (the "Bonds") not less than ten days prior thereto. All payments of the principal of, interest on and redemption premiums due in connection with this Bond (the "Bond Requirements") shall be made in lawful money of the United States of America without deduction for the services of the Paying Agent.

The Bonds are issuable solely as fully registered Bonds in denominations of $5,000 each or any integral multiple thereof. The Bonds are exchangeable for fully registered Bonds of the same maturity in equal aggregate principal amounts and in authorized denominations at the aforesaid office of the Paying Agent and Registrar but only in the manner, subject to the limitations, and on payment of the charges provided in the District's Resolution designated by the short title "2021 Bond Resolution," adopted and approved on June 1, 2021 authorizing the issuance of the Bonds (the "Resolution").

The Registrar will not be required to transfer or exchange (i) any Bond subject to redemption during a period beginning at the opening of business 15 days before the day of the mailing by the Registrar of a notice of prior redemption of Bonds and ending at the close of business on the day of such mailing, or (ii) any Bond after the mailing of notice calling such Bond or any portion thereof for prior redemption.

The Bonds shall not be transferable or exchangeable, except as set forth in the District's Resolution adopted and approved on June 1, 2021 authorizing the issuance of the Bonds (the "Resolution").

Bonds, or portions thereof, are subject to optional prior redemption as set forth in the Resolution and the Certificate of the District.

Certain of the Bonds shall be subject to mandatory sinking fund redemption as provided in the Resolution and in the Certificate of the District.

In the case of Bonds of a denomination larger than $5,000, a portion of such Bond ($5,000 of the principal amount thereof, or any integral multiple thereof) may be redeemed, in which case the Registrar shall, without charge to the owner of such Bond, authenticate and issue a replacement Bond or Bonds for the unredeemed portion thereof. Redemption shall be made upon not less than thirty (30) days' prior notice as provided in the Resolution.

Upon any partial prior redemption of this Bond, Cede & Co., in its discretion, may request the Registrar to authenticate a new Bond or shall make an appropriate notation on this Bond indicating the date and amount of prepayment, except in the case of final maturity, in which case this Bond must be presented to the Paying Agent prior to payment.

UNLESS THIS CERTIFICATE IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY, A NEW YORK CORPORATION ("DTC"), TO THE DISTRICT OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE, OR PAYMENT, AND ANY CERTIFICATE ISSUED IS REGISTERED IN THE NAME OF CEDE & CO., OR IN SUCH OTHER NAME AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC (AND ANY PAYMENT IS MADE TO CEDE & CO. OR TO SUCH OTHER ENTITY AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL

INASMUCH AS THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

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

The District and the Registrar and Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of making payment (except to the extent otherwise provided hereinabove and in the Resolution with respect to Regular and Special Record Dates for the payment of interest) and for all other purposes and the District, and Paying Agent and Registrar shall be not affected by notice to the contrary.

The Bonds are issued by the District and upon the credit thereof, for the purpose of defraying wholly or in part the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor, under the authority of and in full conformity with the Constitution and laws of the State and the District and pursuant to the Resolution.

It is hereby certified, recited and warranted that the total indebtedness of the District, including that of this Bond, does not exceed any limit of indebtedness prescribed by the Constitution or laws of the State; that provision has been made for the levy and collection of annual general (ad valorem) taxes ("General Taxes") sufficient to pay the Bond Requirements of this Bond when the same become due (except to the extent other moneys are available therefor), subject to the limitations imposed by the Constitution and statutes of the State; and that the full faith and credit of the District are hereby irrevocably pledged to the punctual payment of the Bond Requirements according to the terms of this Bond.

The payment of the Bonds, as to all Bond Requirements, is additionally secured by an irrevocable pledge of revenues derived by the District from the Pledged Revenues (as defined in the Resolution).

Payment of the Bond Requirements due in connection with the Bonds may be made from and as security for such payment there is irrevocably and exclusively pledged, pursuant to the Resolution, special accounts thereby created and identified as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds, Series 2021, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds, Series 2021, Interest Account," (collectively, the "Bond Fund") into which accounts the District covenants to pay from the revenues derived from the Pledged Revenues sums sufficient to pay when due the Bond Requirements of the Bonds, except to the extent other moneys are available therefor.

The Bonds are equitably and ratably secured by a lien on the Pledged Revenues, and the Bonds constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of the Parity Securities (as defined in the Resolution) and any outstanding parity bonds hereafter issued, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities. Bonds and other securities, in addition to the Bonds and the Parity Securities, subject to expressed conditions, may be issued and made payable from the Pledged Revenues having a lien thereon subordinate and junior to the lien or, subject to additional expressed conditions, having a lien thereon superior to or on a parity with the lien, of the Parity Securities and the Bonds, in accordance with the provisions of the Resolution.

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

Reference is made to the Resolution, NRS 474.460 through 474.540, inclusive (the "Project Act"); and NRS 360.600 to 360.740, inclusive, as amended from time to (the "Consolidated Tax Act"); an act cited as NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law (the "Bond Act"); and to all laws supplemental thereto, for an additional description of the nature and extent of the security for the Bonds, the General Taxes, accounts, funds and revenues pledged, the nature and extent and manner of enforcement of the pledge, the rights and remedies of the owners of the Bonds with respect thereto, the terms and conditions upon which the Bonds are issued, and a statement of rights and remedies of the owners of the Bonds.

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

The Bonds are issued pursuant to the Project Act, the Consolidated Tax Act and the Bond Act, and pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bonds and the regularity of their issuance; and pursuant to NRS 350.710, the Bonds, their transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

To the extent and in the respects permitted by the Resolution, the provisions of the Resolution or any instrument amendatory thereof or supplemental thereto may be modified or amended by action of the District taken in the manner and subject to the conditions and exceptions prescribed in the Resolution. The pledge of revenues and other obligations of the District under the Resolution may be discharged at or prior to the respective maturities of the Bonds upon the making of provision for the payment thereof on the terms and conditions set forth in the Resolution.

It is further certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Bond; that it

is issued pursuant to and in strict conformity with the Constitution and laws of the State, particularly under the terms and provisions of the Project Act, the Consolidated Tax Act, the Bond Act and all laws supplemental thereto, and with the Resolution; and that this Bond does not contravene any constitutional or statutory limitation.

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

This Bond shall not be valid or obligatory for any purpose until a manual signature of a duly authorized officer of the Registrar has been affixed on the certificate of authentication hereon.

IN WITNESS WHEREOF, the District has caused this Bond to be signed and executed in its name and upon its behalf with the electronic, manual or facsimile signature of the Chair of its Board of Fire Commissioners, to be countersigned and executed with the electronic, manual or facsimile signature of the District Treasurer and has caused an electronic, manual impression or a facsimile of the seal of the District to be affixed hereon; and has caused this Bond to be signed, executed and attested with the electronic, manual or facsimile signature of the District Secretary, all as of the dated date above.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

Chair
Board of Fire Commissioners

Countersigned:

District Treasurer

(Electronic, Manual or Facsimile Seal)

Attest: Chief Deputy Clerk
(Electronic, Manual or Facsimile Signature)
District Secretary

* Insert only if Bonds are delivered pursuant to Section 307(A)(3) of this Resolution.

** Insert only if Bonds are initially delivered to the Depository Trust Company pursuant to Section 307(A) of this Resolution.

*** Insert only if Certificate of the District designates any of the Bonds as term Bonds.

(Form of Certificate of Authentication for Bonds)

Date of authentication
and registration: _____

This is one of the Bonds described in the within-mentioned Resolution, and this Bond has been duly registered on the registration records kept by the undersigned as Registrar for such Bonds.

Zions Bancorporation, National Association,
as Registrar

By:_____
Authorized Officer

(End of Form of Certificate of Authentication for Bonds)

**(Form of Prepayment Panel)

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

Date of Prepayment	Principal	Signature of Authorized Representative of DTC

(End of Form of Prepayment Panel)**

*(Form of Assignment for Bonds)

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

_____

Dated: _____

Signature Guaranteed:

Name and address of transferee:

Social Security or other tax identification number of transferee:

NOTE: The signature to this Assignment must correspond with the name as written on the face of the within Bond in every particular, without alteration or enlargement or any change whatsoever. Signature(s) must be guaranteed by an eligible guarantor institution as defined in 17 CFR 240.17Ad-15(a)(2).

(End of Form of Assignment for Bonds)*

ARTICLE IV.

USE OF BOND PROCEEDS AND RESERVE FUNDS

Section 401 Disposition of Bond Proceeds. The proceeds of the Bonds upon the receipt thereof at any time or from time to time shall be credited to a separate account hereby created and to be known as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Project Construction and Other Acquisition Account" (the "Acquisition Account") to be held by the District and used to pay the Cost of the Project, including but not limited to, the costs of issuing the Bonds.

Section 402 Moneys for Project. All moneys received and held by the District for the Project from all sources, except for the Rebate Account; but, including, without limitation, the Bond proceeds deposited in the Acquisition Account and any revenues appropriated by the District for the Project shall be deposited in the Acquisition Account and except as herein otherwise expressly provided, shall be used and paid out solely for the purpose of defraying the Cost of the Project, including, without limitation, the costs of issuing the Bonds.

Section 403 Prevention of Bond Default. The Chief Fiscal Officer shall use any Bond proceeds credited to the Acquisition Account without further order or warrant, to pay the Bond Requirements of the Bonds as the same become due whenever and to the extent moneys in the Bond Fund or otherwise available therefor are insufficient for that purpose, unless the Bond proceeds shall be needed to defray obligations accrued and to accrue under any contracts then existing and relating to the Project. The Chief Fiscal Officer shall promptly notify the Chair of any such use. Any moneys so used shall be restored to the Acquisition Account, from the first Pledged Revenues thereafter received and not needed to meet the requirements provided in Sections 603 through 607 hereof.

Section 404 Completion of Project. When any amounts in the Acquisition Account are no longer needed to pay the Cost of the Project, the Chief Fiscal Officer shall cause to be transferred to the Bond Fund all surplus moneys remaining in the Acquisition Account, if any, except for any moneys designated by the Chief Fiscal Officer to be retained to pay any

unpaid accrued costs or contingent obligations and the sums so transferred shall be applied to the payment of the principal and interest due on the Bonds. Nothing herein:

A. Periodic Transfers. Prevents the Chief Fiscal Officer from causing to be transferred from the Acquisition Account to the Bond Fund any moneys which will not be necessary for the Project; nor

B. Limitations upon Transfers. Requires the transfer to the Bond Fund from the Acquisition Account of any moneys in the Acquisition Account derived from a source other than Bond proceeds.

Section 405 Purchaser Not Responsible. The validity of the Bonds shall not be dependent on nor be affected by the validity or regularity of any proceedings relating to the acquisition of the improvements, or any part thereof, or to the completion of the Project. The Purchaser of the Bonds, any associate thereof, and any subsequent owner of any Bonds shall in no manner be responsible for the application or disposal by the District or by any of its officers, agents and employees of the moneys derived from the sale of the Bonds or of any other moneys herein designated.

Section 406 Lien on Bond Proceeds. Until proceeds of the Bonds are applied as hereinabove provided the Bond proceeds shall be subject to a lien thereon and pledge thereof for the benefit of the owners of the Bonds from time to time as provided in Section 601 hereof.

ARTICLE V.

GENERAL TAXES

Section 501 General Tax Levies. Pursuant to NRS 350.596, the Bond Requirements of the Bonds falling due at any time when there are not on hand from General Tax levies sufficient funds to pay the same, shall be paid out of the general fund of the District or out of any other funds that may be available for such purpose. For the purpose of repaying any moneys so paid from any such fund or funds (other than any moneys available for the payment of such Bond Requirements on other than a temporary basis) and for the purpose of the payment thereafter of the Bonds and the interest thereon, there are hereby created the separate and special accounts known respectively as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Principal Account" (the "Principal Account") and as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Interest Account" (the "Interest Account"; collectively the "Bond Fund"). Pursuant to NRS 350.592 and 350.594, there shall be levied annually in each calendar year commencing in the calendar year of this Resolution, until all of the Bond Requirements shall have been fully paid, satisfied and discharged, a General Tax on all property, both real and personal, subject to taxation within the boundaries of the District fully sufficient to reimburse such funds for such installments of Bond Requirements, together with the revenue which will result from application of the rate to the net proceeds of minerals, to pay the interest on the Bonds, and to pay and retire the same as hereinabove provided, and after there are made due allowances for probable delinquencies. The proceeds of the annual levies shall be duly credited to such separate accounts for the payment of the Bond Requirements, including any mandatory sinking fund payments pursuant to Section 303B hereof, if any. In the preparation of the annual budget or appropriation resolution or Resolution for the District, the District shall first make proper provisions through the levy of sufficient General Taxes for the payment of the interest on and the retirement of the principal of the bonded indebtedness of the District, including, without limitation, the Bonds, subject to the limitations imposed by NRS 361.453 and Section 2, Article 10, Nevada Constitution, and the

amount of money necessary for this purpose shall be a first charge against all the revenues received by the District.

Section 502 Priorities for Bonds. As provided in NRS 361.463 in any year in which the total General Taxes levied against the property in the District by all overlapping units within the boundaries of the District may exceed the limitation of $3.64 on each $100 of assessed valuation, or a lesser or greater amount fixed by the State board of examiners if the State board of examiners is directed by law to fix a lesser or greater amount for that Fiscal Year as provided in NRS 361.453, and it shall become necessary by reason thereof to reduce the levies made by any and all such units, the reductions so made shall be in General Taxes levied by such unit or units (including, without limitation, the District and the State) for purposes other than the payment of their bonded indebtedness, including interest thereon. The General Taxes levied for the payment of such bonded indebtedness and the interest thereon shall always enjoy a priority over General Taxes levied by each such unit (including, without limitation, the District and the State) for all other purposes where reduction is necessary in order to comply with the limitation of NRS 361.453.

Section 503 Correlation of Levies. Such General Taxes shall be levied and collected in the same manner and at the same time as other General Taxes are levied and collected, and the proceeds thereof for the Bonds shall be kept by the Chief Fiscal Officer in the Principal Account and in the Interest Account, which shall be used for no other purpose than the payment of principal of and interest on the Bonds, and any other Parity Securities hereinafter issued in accordance with Section 910 hereof, respectively, as the same fall due.

Section 504 Use of General Fund. Any sums becoming due on the Bonds at any time when there are on hand from such tax levy or levies (and any other available moneys) insufficient funds to pay the same shall be promptly paid when due from general funds on hand belonging to the District, reimbursement to be made for such general funds in the amounts so advanced when the Taxes herein provided for have been collected, pursuant to NRS 350.596.

Section 505 Use of Other Funds. Nothing herein prevents the District from applying any funds (other than General Taxes) that may be available for that purpose to the payment of such interest or principal, as the same, respectively, mature, including, without limitation, the payment of the Bonds as provided in Section 604 hereof and elsewhere herein,

and upon such payments, the levy or levies herein provided may thereupon to that extent be diminished, pursuant to NRS 350.598.

Section 506 Legislative Duties. In accordance with NRS 350.592 and NRS 361.463, it shall be the duty of the District annually, at the time and in the manner provided by law for levying other General Taxes of the District, if such action shall be necessary to effectuate the provisions of this Resolution, to ratify and carry out the provisions hereof with reference to the levy and collection of General Taxes; and the District shall require the officers of the District to levy, extend and collect such General Taxes in the manner provided by law for the purpose of creating funds for the payment of the principal of the Bonds and interest thereon. Such General Taxes when collected shall be kept for and applied only to the payment of the principal of and the interest on the Bonds as hereinbefore provided.

Section 507 Appropriation of General Taxes. In accordance with NRS 350.602, there is hereby specially appropriated the proceeds of the General Taxes to the payment of such principal and interest; and such appropriations shall not be repealed nor the General Taxes postponed or diminished (except as herein otherwise expressly provided) until the principal of and interest on the Bonds have been wholly paid.

ARTICLE VI.

ADMINISTRATION OF AND ACCOUNTING FOR PLEDGED REVENUES

Section 601 Pledge Securing Bonds. Subject only to the right of the District to cause amounts to be withdrawn to pay the Cost of the Project as provided herein, the Pledged Revenues and all moneys and securities paid or to be paid to or held or to be held in any account under this article or under Section 401 hereof, excluding, however, all amounts held in the Rebate Account, are hereby pledged to secure the payment of the Bond Requirements of the Bonds; and this pledge shall be valid and binding from and after the date of the first delivery of any Bonds, and the moneys, as received by the District and hereby pledged, shall immediately be subject to the lien of this pledge without any physical delivery thereof, any filing, or further act, and the lien of this pledge and the obligation to perform the contractual provisions herein made shall have priority over any or all other obligations and liabilities of the District and, except for the 2020 Bond and any additional Parity Securities and any Outstanding securities hereafter authorized the liens of which on the Pledged Revenues are superior to or on a parity with the lien thereon of the Bonds; and the lien of this pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the District (except as herein otherwise provided) irrespective of whether such parties have notice thereof.

Section 602 Income Fund Deposits. So long as any of the Bonds shall be Outstanding, as to any Bond Requirements, the entire Pledged Revenues, upon their receipt from time to time by the District, shall be set aside and credited immediately to a special account continued in the Resolutions authorizing the issuance of the Parity Securities and hereby continued and designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" (the "Income Fund"). Such Income Fund shall be maintained by the Chief Fiscal Officer separate and apart from all other District funds, including the Bond Fund.

Section 603 Administration of Income Fund. So long as any of the Bonds hereby authorized shall be Outstanding, as to any Bond Requirements, each Fiscal Year the Income Fund shall be administered, and the moneys on deposit therein shall be applied in the following order of priority, all as provided in Sections 604 through 607 hereof.

Section 604 Superior Bond Fund and Parity Bond Fund Payments.

A. First, from any moneys in the Income Fund, i.e., from the Pledged Revenues, there shall be credited to any bond fund created to pay the principal of, interest on and prior redemption premiums due on any Superior Securities, including any reserves therefor, issued in accordance with the provisions of this Resolution:

1. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Superior Securities, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Superior Securities then outstanding.

2. Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Superior Securities coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Superior Securities coming due at maturity, or, if any, an amount sufficient to pay the principal of, interest on and any prior redemption premiums due on the outstanding Superior Securities.

B. Second, and contemporaneously with the transfers required by the resolution authorizing the issuance of the 2020 Bond and any bond resolutions authorizing the issuance of Parity Securities to be made to the bond funds of any Parity Securities hereafter issued, the following transfers shall be credited to the Bond Fund:

1. Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Bonds, and monthly thereafter, commencing on each interest payment date, one-sixth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next maturing installment of interest on the Bonds then Outstanding.

2. Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Bonds coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefor and on deposit therein from whatever source, to pay the next installment of principal of the Bonds coming due at maturity, or pursuant to Section 303B hereof, if any.

The moneys credited to the Bond Fund shall be used to pay the Bond Requirements of the Bonds as the Bond Requirements become due, including any mandatory sinking fund payments pursuant to Section 303B hereof, if any.

Section 605 Termination of Deposits. No payment need be made into the Bond Fund, or if the amount in the Bond Fund totals a sum at least equal to the entire amount of the Outstanding Bonds as to all Bond Requirements, to their respective maturities, and both accrued and not accrued, in which case moneys in that account in an amount at least equal to such Bond Requirements shall be used solely to pay such Bond Requirements as the same become due; and any moneys in excess thereof in that account and any other moneys derived from the Pledged Revenues shall be applied as hereafter provided.

Section 606 Payment of Additional Securities. Third, and subject to the provisions hereinabove in this Article, but either concurrently with or subsequent to the payments required by Section 604 hereof, as provided in Article VIII hereof, any moneys remaining in the Income Fund may be used by the District for the payment of Bond Requirements of additional bonds or other additional securities payable from the Pledged Revenues and hereafter authorized to be issued in accordance with Article VIII and any other provisions herein supplemental thereto, including reasonable reserves for such securities, as the same accrue. The lien of such additional bonds or other additional securities on the Pledged Revenues and the pledge thereof for the payment of such additional securities shall be superior to, on a parity with or subordinate to the lien and pledge of the Bonds as herein provided. Payments for bond and reserve funds for any Superior Securities shall be made concurrently with the payments for Superior Securities required by Section 604 hereof. Payments for bond and reserve funds for additional Parity Securities shall be made concurrently with the payments for the Bonds required by Section 604 hereof, but payments for bond and reserve funds for additional Subordinate Securities shall be made after the payments required by Sections 604 and 607 hereof.

Section 607 Payment of Rebate. Fourth, and subject to the provisions hereinabove in this Article and concurrently with the deposits to any rebate accounts for the 2020 Bond and any additional Parity Securities required by any bond resolutions authorizing the issuance of such Parity Securities hereafter adopted, there shall be transferred into the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 Rebate Account" hereby created, after making in full the monthly deposits required by Sections 604 and 606, but prior to the transfer of any Pledged Revenues to the payment of Subordinate Securities, such amounts as are required to be deposited therein to meet the District's obligations under the covenant contained in Section 922 hereof, in accordance with Section 148(f) of the Tax Code. Amounts in the Rebate Account shall be used for the purpose of making the payments to the United States required by such covenant and Section 148(f) of the Tax Code. Any amounts in the Rebate Account in excess of those required to be on deposit therein by Section 922 hereof

and Section 148(f) of the Tax Code may be withdrawn therefrom and used for any lawful purpose.

Section 608 Use of Remaining Revenues. After the payments hereinabove required to be made in this Article VI are made, any remaining Pledged Revenues in the Income Fund may be used at any time during any Fiscal Year whenever in the Fiscal Year there shall have been credited to the Bond Fund, to the Rebate Account, and to each other bond fund, rebate account and reserve fund, if any, for the payment of any other securities payable from the Pledged Revenues, all amounts required to be deposited in those special accounts for such portion of the Fiscal Year, as hereinabove provided in this Article, for any one or any combination of lawful purposes, or otherwise, as the District Chief Financial Officer may from time to time determine.

ARTICLE VII.

GENERAL ADMINISTRATION

Section 701 Administration of Accounts. The special accounts designated in Articles IV and VI hereof be administered as provided in this Article.

Section 702 Places and Times of Deposits. Each of the special accounts hereinabove designated in Articles IV and VI hereof shall be maintained as an account for accounting purposes and kept separate from all other accounts as a trust account solely for the purposes herein designated therefor, and the moneys accounted for in such special accounts shall be deposited in one bank account or more in a Trust Bank or Trust Banks as determined and designated by the District (except as otherwise expressly stated herein). Nothing herein prevents the commingling of moneys accounted for in any two or more book accounts relating to the Project or any other District accounts in any bank account or any investment in securities hereunder. Each bank account shall be continuously secured to the fullest extent required or permitted by the laws of the State for the securing of public funds and shall be irrevocable and not withdrawable by anyone for any purpose other than the respective designated purposes. Each periodic payment shall be credited to the proper book account not later than the date therefor herein designated, except that when any such date shall be a Saturday, a Sunday or a legal holiday, then the payment shall be made on or before the next preceding secular day. Notwithstanding any other provision herein to the contrary, moneys sufficient to pay the Bond Requirements then coming due on the Outstanding Bonds shall be deposited with the Paying Agent at least on the day of each interest payment date herein designated and, in any event, in sufficient time to make timely payment of such Bond Requirements.

Section 703 Investment of Moneys. Any moneys in any account designated in Articles IV and VI hereof and not needed for immediate use, may be invested or reinvested by the Chief Fiscal Officer in any investments permitted under the laws of the State. For the purpose of any such investment or reinvestment, the securities shall be deemed to mature at the earliest date on which the obligor is, on demand, obligated to pay a fixed sum in discharge of the whole of such obligations.

Section 704 Required and Permissive Investments. The Chief Fiscal Officer shall not have any obligation to make any investment or reinvestment hereunder, unless any moneys on hand and accounted for in any one account exceeds $5,000 and at least $5,000 therein will not be needed for a period of not less than 60 days. In that event the Chief Fiscal Officer shall invest or reinvest in securities to the extent practicable not less than substantially all the amount which will not be needed during such 60-day period, except for any moneys on deposit in an interest-bearing account in any Trust Bank, regardless of whether such moneys are evidenced by a certificate of deposit or otherwise, pursuant to Section 707 hereof. The Chief Fiscal Officer may invest or reinvest any moneys on hand at any time as provided in Section 703 hereof even though he is not obligated to do so.

Section 705 Accounting for Investments. The securities purchased as an investment or reinvestment of moneys in any such account shall be deemed at all times to be a part of the account and held in trust therefor. Except as herein otherwise provided, any interest or other gain in any account resulting from any such investments and reinvestments in securities and from any deposits of moneys in any Trust Bank pursuant to this Article shall be credited to that Fund, and any loss in any account resulting from any such investments and reinvestments in securities and from any such deposits in any Trust Bank shall be charged or debited to that Fund. No loss or profit in any account on any investments or reinvestments in securities or any certificates of deposit shall be deemed to take place as a result of fluctuations in the market quotations of the investments, reinvestments or certificates before the sale or maturity thereof. In the computation of the amount in any account for any purpose hereunder, except as herein otherwise expressly provided, securities and certificates of deposit shall be valued at the cost thereof (including any amount paid as accrued interest at the time of purchase of the obligation) and other bank deposits shall be valued at the amounts deposited, exclusive of any accrued interest or any other gain to the District until such gain is realized. The expenses of purchase, safekeeping, sale and all other expenses incident to any investment or reinvestment of moneys pursuant to this Article shall be accounted for as an expense of the Project and charged to the Acquisition Account.

Section 706 Redemption or Sale of Investment Securities. The Chief Fiscal Officer having jurisdiction over moneys designated herein shall present for redemption at

maturity or sale on the prevailing market at the best price obtainable any securities and certificates of deposit so purchased as an investment or reinvestment of moneys in any account whenever it shall be necessary to do so in order to provide moneys to meet any withdrawal, payment or transfer from such account. The Chief Fiscal Officer and each other officer of the District shall not be liable or responsible for any loss resulting from any such investment or reinvestment made in accordance with this Resolution.

Section 707 Character of Funds. The moneys in any account herein authorized shall consist either of lawful money of the United States or permitted securities, or both. Moneys deposited in a demand or time deposit account in or evidenced by a certificate of deposit of any Trust Bank pursuant to Section 703 hereof, appropriately secured according to the laws of the State, shall be deemed lawful money of the United States.

Section 708 Accelerated Payments. Nothing contained in Article VI hereof prevents the accumulation in any account herein designated of any monetary requirements at a faster rate than the rate or minimum rate provided in Article VI therefor, as the case may be; but no payment shall be so accelerated if such acceleration shall cause the District to default in the payment of any obligation of the District relating to the Pledged Revenues or the Project. Nothing contained herein, in connection with the Pledged Revenues received in any Fiscal Year, requires the accumulation in any account for the payment in the Comparable Bond Year of Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized, in excess of the Bond Requirements due in the Comparable Bond Year, and of any reserves required to be accumulated and maintained therefor, and of any existing deficiencies, and payable from such account, as the case may be, except as may be otherwise provided in Section 604 or elsewhere herein.

Section 709 Payment of Securities Requirements. The moneys credited to any account designated in Article VI hereof for the payment of the Bond Requirements due in connection with any series of bonds or other securities payable from the Pledged Revenues and heretofore, herein or hereafter authorized shall be used, without requisition, voucher, warrant or further order or authority (other than is contained herein), or any other preliminaries, to pay promptly the Bond Requirements payable from such account as such bonds or other securities become due, upon the respective interest payment dates and Redemption Dates, if any, on which

the District is obligated to pay the bonds or other securities, or upon the respective interest payment and maturity dates of such bonds or other securities, as provided therefor herein or otherwise, except to the extent any other moneys are available therefor, including, without limitation, moneys accounted for in the Bond Fund.

Section 710 Payment of Redemption Premiums. Notwithstanding any other provision herein, this Resolution requires the accumulation in any account designated in Article VI hereof for the payment of any series of bonds or other securities payable from the Pledged Revenues of amounts sufficient to pay not only the principal thereof and interest thereon payable from such account but also the prior redemption premiums due in connection therewith, if any, as the same become due, whenever the District shall have exercised or shall have obligated itself to exercise a prior redemption option relating thereto, except to the extent provision is otherwise made therefor, if any prior redemption premium is due in connection therewith. In that event moneys shall be deposited into such account in due season for the payment of all such Bond Requirements without default as the same become due.

ARTICLE VIII.

SECURITIES LIENS AND ADDITIONAL SECURITIES

Section 801 Lien of the Bonds on Pledged Revenues. The Bonds authorized herein constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of the Parity Securities, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities.

Section 802 Equality of Bonds. The Bonds, the 2020 Bond and any Parity Securities hereafter authorized to be issued and from time to time Outstanding are equally and ratably secured by a lien on the Pledged Revenues and shall not be entitled to any priority one over the other in the application of the Pledged Revenues, regardless of the time or times of the issuance of the Bonds and the Parity Securities, it being the intention of the District that there shall be no priority among the Bonds, the 2020 Bond, and any such Parity Securities, regardless of the fact that they may be actually issued and delivered at different times.

Section 803 Issuance of Superior or Parity Securities. Nothing herein, subject to the limitations stated in Sections 811 and 812 hereof, prevents the issuance by the District of additional bonds or other additional securities payable from the Pledged Revenues and constituting a lien thereon superior to or on a parity with, the lien thereon of the Bonds, nor prevents the issuance of bonds or other securities refunding all or a part of the Bonds (or funding or refunding any other than Outstanding securities payable from Pledged Revenues), except as provided in Sections 807 through 812 hereof; but before any such additional Superior or Parity Securities are authorized or actually issued (excluding any superior or parity refunding securities other than any securities refunding Subordinate Securities, as permitted in Section 810C hereof):

A. Absence of Default. At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District shall not be in default in making any payments required by Sections 604, 606 or 607 hereof with respect to any Superior or Parity Securities.

B. Earnings Test. Except as hereinafter otherwise provided: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional Superior or Parity Securities shall have been at least

sufficient to pay an amount equal to the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional Superior or Parity Securities are issued and ending on the last Bond Year in which any then Outstanding Bonds mature) of the Outstanding Bonds and any other Outstanding Superior or Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor); or, (2) the Pledged Revenues estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional Superior or Parity Securities proposed to be issued, shall be at least equal to such combined maximum annual principal and interest requirements to be paid during such Comparable Bond Year.

C. Adjustment of Pledged Revenues. In any computation of such earnings test as to whether or not additional Superior or Parity Securities may be issued as provided in subsection B of this Section, the amount of the Pledged Revenues for the next preceding Fiscal Year shall be decreased and may be increased by the amount of any loss or gain conservatively estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or Independent Accountant making the computations under this Section, which loss or gain results from any change in the rate of the imposition of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such Superior or Parity Securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the designated earnings test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Section 804 Certification of Revenues. A written certification or written opinion by the Chief Fiscal Officer, the District Fire Chief, an independent feasibility consultant

or an Independent Accountant, based upon estimates thereby as provided in Sections 803B and 803C hereof, that the annual revenues when adjusted as hereinabove provided in Section 803C hereof, are sufficient to pay such amounts as provided in Section 803B hereof, shall be conclusively presumed to be accurate in determining the right of the District to authorize, issue, sell and deliver additional Superior or Parity Securities with a lien on Pledged Revenues superior to or on a parity with the Bonds, the 2020 Bond and any additional Parity Securities.

Section 805 Subordinate Securities Permitted. Subject to the limitations stated in Sections 811 and 812 hereof, the District may issue Subordinate Securities payable from the Pledged Revenues having a lien thereon subordinate, inferior and junior to the lien thereon of the Bonds, the 2020 Bond and any additional Parity Securities.

Section 806 Superior Securities Permitted. Subject to the requirements stated in Article VIII hereof, the District may issue Superior Securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the Bonds, the 2020 Bond and any additional Parity Securities; however, such Superior Securities shall not be issued as general obligations of the District.

Section 807 Issuance of Refunding Securities. At any time after the Bonds, or any part thereof, are issued and remain Outstanding, if the District shall find it desirable to refund any Outstanding Bonds or other Outstanding securities payable from and constituting a lien upon any Pledged Revenues, such Bonds or other securities, or any part thereof, may be refunded only if the Bonds or other securities at the time or times of their required surrender for payment shall then mature or shall be then callable for prior redemption for the purpose of refunding them at the District's option upon proper call, unless the owner or owners of all such Outstanding Bonds or other securities consent to such surrender and payment, regardless of whether the priority of the lien for the payment of the refunding securities on the Pledged Revenues is changed (except as provided in Sections 806 and 808 through 812 hereof).

Section 808 Partial Refundings. The refunding bonds or other refunding securities so issued, unless issued as Subordinate Securities, shall enjoy complete equality of lien with the portion of any securities of the same issue which is not refunded, if there is any; and the owner or owners of the refunding securities shall be subrogated to all of the rights and privileges

enjoyed by the owner or owners of the unrefunded securities of the same issue partially refunded by the refunding securities.

Section 809 Limitations Upon Refundings. Any refunding bonds or other refunding securities payable from any Pledged Revenues shall be issued with such details as the District may by instrument provide, subject to the provisions of Sections 811 and 812 hereof, and subject to the inclusion of any such rights and privileges designated in Section 808 hereof, but without any impairment of any contractual obligation imposed upon the District by any proceedings authorizing the issuance of any unrefunded portion of the Outstanding securities of any one or more issues (including, without limitation, the Bonds).

Section 810 Protection of Securities Not Refunded. If only a part of the Outstanding Bonds and other Outstanding securities of any issue or issues payable from the Pledged Revenues is refunded, then such securities may not be refunded without the consent of the owner or owners of the unrefunded portion of such securities:

A. Requirements Not Increased. Unless the refunding securities do not increase for any Bond Year the annual principal and interest requirements evidenced by the refunding securities and by the Outstanding securities not refunded on and before the last maturity date or last Redemption Date, if any, whichever is later, if any, of the unrefunded securities, and unless the lien of any refunding bonds or other refunding securities on the Pledged Revenues is not raised to a higher priority than the lien thereon of the bonds or other securities thereby refunded; or

B. Subordinate Lien. Unless the lien on any Pledged Revenues for the payment of the refunding securities is subordinate to each such lien for the payment of any securities not refunded; or

C. Default and Earnings Test. Unless the refunding bonds or other refunding securities are issued in compliance with Section 803 hereof (including subsections A through C thereof) and Section 804 hereof.

Section 811 Payment Dates of Additional Securities. Any additional superior, parity or subordinate bonds or other additional Superior, Parity or Subordinate Securities (including, without limitation, any funding or refunding securities) issued in compliance with the

terms hereof shall bear interest payable at the times and shall mature on the dates designated by the District in the supplemental Resolution authorizing such securities as provided in Section 812 hereof.

Section 812 Supplemental Resolution. Additional bonds or other additional securities payable from the Pledged Revenues shall be issued only after authorization thereof by a supplemental instrument of the District stating the purpose or purposes of the issuance of the additional bonds or other additional securities, directing the application of the proceeds thereof to such purpose or purposes, directing the execution thereof, and fixing and determining the date, principal amount, maturity or maturities, designation and numbers thereof, the maximum rate or rates of interest to be borne thereby, any prior redemption privileges of the District with respect thereto and other provisions thereof not in conflict with this Resolution. All additional bonds or other additional securities shall bear such date, shall bear such numbers and series designation, letters or symbols prefixed to their numbers distinguishing them from each other security, shall be payable at such place or places at such times, may be subject to redemption prior to maturity on such terms and conditions, and shall bear interest at such rate or at such different and varying rates per annum, as may be fixed by instrument or other document of the District.

ARTICLE IX.

MISCELLANEOUS PROTECTIVE COVENANTS

Section 901 General. The District hereby particularly covenants and agrees with the owners of the Bonds and makes provisions which shall be a part of its contract with such owners to the effect and with the purposes set forth in the following provisions and sections of this article.

Section 902 Performance of Duties. The District shall faithfully and punctually perform or cause to be performed all duties with respect to the Pledged Revenues and the Project required by the Constitution and laws of the State and the various resolutions, Resolutions and other instruments of the District, including, without limitation, the proper segregation of the proceeds of the Bonds and the Pledged Revenues and their application from time to time to the respective accounts provided therefor.

Section 903 Further Assurances. At any and all times the District, except when otherwise required by law, shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge, deliver and file or record all and every such further instruments, acts, deeds, conveyances, assignments, transfers, other documents and assurances as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular the rights, the Pledged Revenues, and other moneys and accounts hereby pledged or assigned, or which the District may hereafter become bound to pledge or to assign, or as may be reasonable and required to carry out the purposes of this Resolution and to comply with the Project Act, the Bond Act and all laws supplemental thereto. The District shall at all times, to the extent permitted by law, defend, preserve and protect the pledge of the Pledged Revenues and other moneys and accounts pledged hereunder and all the rights of every owner of any Bonds against all claims and demands of all Persons whomsoever.

Section 904 Conditions Precedent. Upon the date of issuance of any Bonds, all conditions, acts and things required by the Constitution or statutes of the State, including without limitation, the Project Act, the Consolidated Tax Act and the Bond Act, or this Resolution, to exist, to have happened, and to have been performed precedent to or in the issuance of the Bonds shall exist, have happened, and have been performed; and the Bonds, together with all other

obligations of the District, shall not contravene any debt or other limitation prescribed by the State Constitution or statutes.

Section 905 Covenant to Perform. The District shall observe and perform all of the terms and conditions contained in this Resolution and the Project Act, the Bond Act and all laws supplemental thereto and shall comply with all valid acts, rules, regulations, orders and directives of any legislative, executive, administrative of judicial body applicable to the Project, to any such other facilities, or to the District.

Section 906 Protective Security. The District and the officers, agents and employees of the District shall not take any action in such manner or to such extent as might prejudice the security for the payment of the Bond Requirements of the Bonds and any other securities payable from the Pledged Revenues according to the terms thereof. No contract shall be entered into nor any other action taken by which the rights of any owner of any Bond or other security payable from the Pledged Revenues might be prejudicially and materially impaired or diminished.

Section 907 Accumulation of Interest Claims. In order to prevent any accumulation of coupons or claims for interest after maturity, the District shall not directly or indirectly extend or assent to the extension of the time for the payment of any coupon or claim for interest on any of the Bonds or any other securities payable from the Pledged Revenues; and the District shall not directly or indirectly be a party to or approve any arrangements for any such extension or for the purpose of keeping alive any of such coupons or other claims for interest. If the time for the payment of any such coupons or of any other such installment of interest shall be extended in contravention of the foregoing provisions, such coupon or installment or installments of interest after such extension or arrangement shall not be entitled in case of default hereunder to the benefit or the security of this Resolution, except upon the prior payment in full of the principal of all Bonds and any such other securities then Outstanding and of all matured interest on such securities the payment of which has not been extended.

Section 908 Prompt Payment of Bonds. The District shall promptly pay the Bond Requirements of every Bond issued hereunder and secured hereby at the places, on the dates, and in the manner specified herein and in the Bonds according to the true intent and meaning hereof.

Section 909 Use of Bond Fund. The Bond Fund shall be used solely, and the moneys credited to such account are hereby pledged, for the purpose of paying the Bond Requirements of the Bonds, subject to the provisions concerning surplus moneys in Sections 605, 608 and 1001 hereof.

Section 910 Additional Securities. Any other securities hereafter authorized to be issued and payable from the Pledged Revenues shall not hereafter be issued, unless the additional securities are also issued in conformance with the provisions of Articles VI and VIII hereof.

Section 911 Other Liens. Other than as provided herein, there are no liens or encumbrances of any nature whatsoever on or against the Project, or any part thereof, or on or against the Pledged Revenues derived or to be derived.

Section 912 Corporate Existence. The District shall maintain its corporate identity and existence so long as any of the Bonds remain Outstanding, unless another body corporate and politic by operation of law succeeds to the powers, privileges, rights, liabilities, disabilities, duties and immunities of the District and is obligated by law to fix and collect the Pledged Revenues as herein provided without adversely affecting to any substantial degree at any time the privileges and rights of any owner of any Outstanding Bond.

Section 913 Collection of Pledged Revenues. The Pledged Revenues distributed to the District shall be used for the payment of the Bond Requirements of all securities payable from the Pledged Revenues, including reasonable reserves therefor, as herein provided and the payment of expenses of the Project in each Fiscal Year and any amounts required to meet then existing deficiencies relating to any account relating to the Pledged Revenues or any securities payable therefrom.

Section 914 Records. So long as any of the Bonds and any other securities payable from the Pledged Revenues remain Outstanding, proper records shall be kept by the District, separate and apart from all other records and accounts, showing complete and correct entries of all transactions relating to the Pledged Revenues.

Section 915 Rights Concerning Records of Pledged Revenues. Any owner of any of the Bonds or any other securities payable from the Pledged Revenues, or any duly authorized agent or agents of such owner, shall have the right at all reasonable times to inspect

all records, accounts and data relating thereto, concerning the Pledged Revenues and to make copies of such records, accounts and data.

Section 916 Tax Levies. The District annually shall levy, or cause to be levied, General Taxes on all taxable property in the District fully sufficient to pay the Bond Requirements of Outstanding Bonds (and any other indebtedness or other obligations of the District), except to the extent other revenues are available therefor, including, without limitation, the Pledged Revenues pledged for the payment of the Bonds, as the Bond Requirements accrue, reasonable allowance being made for delinquent tax collections anticipated at the time of each levy, at the time and in the manner provided by law for levying other Taxes; and the District and the Board shall require the officers of the District to levy, extend, and collect General Taxes in the manner provided by law for the purpose of creating funds for the payment of the Bond Requirements of the Bonds, other indebtedness, or general obligations. General Taxes for the Bonds, when collected, shall be kept for and applied only to the payment of the Bond Requirements of the Bonds, as herein provided.

Section 917 Completion of Project. The District, with the proceeds derived from the sale of the Bonds and any other available moneys, shall proceed to cause the Project to be completed without delay to the best of the District's ability and with due diligence, as herein provided.

Section 918 Tax Covenant. The District covenants for the benefit of the owners of the Bonds that it will not take any action or omit to take any action with respect to the Bonds, the proceeds thereof, any other funds of the District or any project refinanced with the proceeds of the Bonds if such action or omission (i) would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code, or (ii) would cause interest on the Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The foregoing covenant shall remain in full force and effect notwithstanding the payment in full or defeasance of the Bonds until the date on which all obligations of the District in fulfilling the above covenant under the Tax Code have been met.

The Board hereby delegates to the Chief Fiscal Officer, or in such officer's absence, the Fire Chief, to designate the Bonds as a "qualified tax-exempt obligations" for

purposes of 265(b)(3)(B) of the Tax Code. If so designated, the District does not expect to issue more than $10,000,000 of tax-exempt obligations during calendar year 2021.

Section 919 Continuing Disclosure Undertaking. The District covenants for the benefit of the holders and beneficial owners of the Bonds to comply with the provisions of the final Continuing Disclosure Certificate in substantially the form now on file with the District Secretary, to be executed by the District Chief Fiscal Officer, Fire Chief or designee and delivered in connection with the delivery of the Bonds. Failure to comply with the Continuing Disclosure Certificate shall not constitute a default under the Bonds.

ARTICLE X.

MISCELLANEOUS

Section 1001 Defeasance. When all Bond Requirements of any Bond have been duly paid, the pledge and lien and all obligations hereunder as to that Bond shall thereby be discharged and the Bonds shall no longer be deemed to be Outstanding within the meaning of this Resolution. There shall be deemed to be due payment of any Outstanding Bond or other security when the District has placed in escrow or in trust with a Trust Bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from Federal Securities in which such amount wholly or in part may be initially invested) to meet all Bond Requirements of the Bond or other security, as the same become due to the final maturity of the Bond or other security, or upon any Redemption Date as of which the District shall have exercised or shall have obligated itself to exercise its prior redemption option by a call of the Bond or other security for payment then. The Federal Securities shall become due before the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and the bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to redemption at the option of the owners thereof to assure availability as so needed to meet the schedule. For the purpose of this section "Federal Securities" shall include only Federal Securities which are not callable for redemption prior to their maturities except at the option of the owner thereof.

Section 1002 Delegated Powers. The Chair of the Board, the Clerk and Treasurer of the District, and other officers and agents of the District hereby are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this Resolution, including, without limitation:

A. Printing Bonds. The printing of the Bonds, including, without limitation, the printing on each Bond, if requested by the Purchaser, a statement of insurance, if applicable, pertaining to the Bonds; and

B. Final Certificates. The execution of such certificates electronically or otherwise as may be reasonably required by the Purchaser, relating, inter alia, to:

(1) The signing of the Bonds and, if applicable, the Letter of Representations with The Depository Trust Company,

(2) The tenure and identity of the officials of the District,

(3) The delivery of the Bonds and the receipt of the bond purchase price,

(4) The assessed valuation of the taxable property in and the indebtedness of the District,

(5) The exclusion of the interest on the Bonds from gross income for federal income tax purposes,

(6) If it is in accordance with fact, the absence of litigation, pending or threatened, affecting the validity therefor, and

(7) The accuracy and completeness of the statements made in the Final Official Statement as of the date of the delivery of the Bonds.

C. Purchase Proposal and Agreements. The execution by the District Chief Fiscal Officer, or in such officer's absence, the Fire Chief electronically or otherwise of the Purchase Proposal between the Purchaser and the District and an agreement, if any, between the District and the Paying Agent regarding the responsibilities of the Paying Agent.

D. Certificates. The completion and execution by the Chief Fiscal Officer, or in such officer's absence, electronically or otherwise the Fire Chief of the Certificate of the District in accordance with the provisions of this Resolution and the execution of the Continuing Disclosure Certificate by the Chief Fiscal Officer, or in such officer's absence, the Fire Chief.

Section 1003 Statute of Limitations. No action or suit based upon the Bonds or other obligation of the District shall be commenced after it is barred by any statute of limitations relating thereto. Any trust or fiduciary relationship between the District and the owner of any Bonds or other obligee regarding any such other obligation shall be conclusively presumed to have been repudiated on the maturity date or other due date thereof unless the Bonds are presented for payment or demand for payment of any such other obligation is otherwise made

before the expiration of the applicable limitation period. Any moneys from whatever source derived remaining in any account reserved, pledged or otherwise held for the payment of any such obligation, action or suit for the collection of which has been barred, shall revert to the Income Fund, unless the District shall otherwise provide by instrument of the District. Nothing herein prevents the payment of any such obligation after any action or suit for its collection has been barred if the District deems it in the best interests of the public to do so and orders such payment to be made.

Section 1004 Evidence of Ownership. Any request, consent or other instrument which this Resolution may require or may permit to be signed and to be executed by the owner of any Bonds or other securities may be in one or more instruments of similar tenor and shall be signed or shall be executed by each such owner in person or by his or her attorney appointed in writing. Proof of the execution of any such instrument or of an instrument appointing any such attorney, or the holding by any Person of the securities, shall be sufficient for any purpose of this Resolution (except as otherwise herein expressly provided) if made in the following manner, but the District may, nevertheless, in its discretion require further or other proof in cases when it deems the same desirable:

A. Proof of Execution. The fact and the date of the execution by any owner of any Bonds or other securities or his or her attorney of such instrument may be provided by the certificate, which need not be acknowledged or verified, of an officer of a bank or trust company satisfactory to the Paying Agent and Registrar or of and notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the individual signing such request or other instrument acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before the notary public or other officer; the authority of the individual or individuals executing any such instrument on behalf of a corporate owner of any securities may be established without further proof if the instrument is signed by an individual purporting to be the Chair or a vice Chair of the corporation with a corporate seal affixed and attested by an individual purporting to be its secretary or an assistant secretary; and the authority of any Person or Persons executing any

such instrument in any fiduciary or representative capacity may be established without further proof if the instrument is signed by a Person or Persons purporting to act in such fiduciary or representative capacity; and

B. Proof of Ownership. The ownership of any of the Bonds or other securities held by any Persons executing any instrument as a holder of securities, and the numbers, date and other identification thereof, together with the date of his or her holding the securities, shall be proved by the registration records at the District kept by the Registrar.

Section 1005 Warranty upon Issuance of Bonds. Any Bonds authorized as herein provided, when duly executed and delivered for the purpose provided for in this Resolution shall constitute a warranty by and on behalf of the District for the benefit of each and every future holder of any of the Bonds that the Bonds have been issued for a valuable consideration in full conformity with law.

Section 1006 Immunities of Purchaser. The Purchaser and any associate thereof are under no obligation to any holder of the Bonds for any action that they may or may not take or in respect of anything that they may or may not do by reason of any information contained in any reports or other documents received by them under the provisions of this Resolution. The immunities and exemptions from liability of the Purchaser and any associate thereof hereunder extend to their partners, directors, successors, employees and agents.

Section 1007 Police Power. Nothing herein prohibits or otherwise limits or inhibits the exercise by the Federal Government, the State, any agency thereof or any public body thereof, including, without limitation, the District, of the police power, i.e., essential governmental powers for the public welfare. The provisions hereof are subject to any proper exercise hereafter of the police power thereby. The District cannot contract away the police power thereof nor limit or inhibit by contract the proper exercise of the police power thereby, and this Resolution does not purport to do so.

Section 1008 Replacement of Registrar or Paying Agent. If the Registrar or Paying Agent so appointed shall resign, or if the District shall reasonably determine that the Registrar or Paying Agent has become incapable of performing its duties hereunder, the District may, upon notice mailed to each owner of any Bond at his or her address last shown on the

registration records, appoint a successor Registrar or Paying Agent or both. Every such successor Registrar or Paying Agent shall be an officer or employee of the District or a Trust Bank. It shall not be required that the same institution serve as both Registrar and Paying Agent hereunder, but the District shall have the right to have the same institution serve as both Registrar and Paying Agent hereunder. No resignation or dismissal of the Registrar or the Paying Agent may take effect until a successor is appointed.

Any corporation or association into which the Registrar or Paying Agent may be converted or merged, or with which they may be consolidated, or to which they may sell or transfer their corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer, to which they are a party, shall be and become the successor Registrar or Paying Agent under this Resolution, without the execution or filing of any instrument or any further act, deed, or conveyance on the part of any of the parties hereto, anything in this Resolution to the contrary notwithstanding.

ARTICLE XI.

PRIVILEGES, RIGHTS AND REMEDIES

Section 1101 Bondowner's Remedies. Each owner of any Bond issued hereunder shall be entitled to all of the privileges, rights and remedies provided or permitted in the Project Act and the Bond Act, and as otherwise provided or permitted by law or in equity or by other statutes, except as provided in Sections 207 through 211 hereof, but subject to the provisions herein concerning the pledge of and the covenants and the other contractual provisions concerning the Pledged Revenues and the proceeds of the Bonds.

Section 1102 Right to Enforce Payment. Nothing in this article affects or impairs the right of any owner of any Bond to enforce the payment of the Bond Requirements due in connection with his Bond or the obligation of the District to pay the Bond Requirements of each Bond to the owner thereof at the time and the place expressed in the Bond.

Section 1103 Events of Default. Each of the following events is hereby declared an "event of default":

A. Nonpayment of Principal and Premium. Payment of the principal of any of the Bonds, or any prior redemption premium due in connection therewith, or both, is not made when the same becomes due and payable, at maturity, on the mandatory redemption dates specified in Section 303B hereof, or by proceedings for optional prior redemption, or otherwise;

B. Nonpayment of Interest. Payment of any installment of interest on the Bonds is not made when the same becomes due and payable;

C. Incapable to Perform. The District for any reason is rendered incapable of fulfilling its obligations hereunder;

D. Nonperformance of Duties. The District fails to carry out and to perform (or in good faith to begin the performance of) all acts and things lawfully required to be carried out or to be performed by it under any contract relating to the Pledged Revenues, or otherwise, including, without limitation, this Resolution, and such failure continues for 60 days after receipt of notice from the owners of 10% in principal amount of the Bonds then Outstanding;

E. Appointment of Receiver. An order or decree is entered by a court of competent jurisdiction with the consent or acquiescence of the District appointing a receiver or receivers for the Pledged Revenues and any other moneys subject to the lien to secure the payment of the Bonds, or if an order or decree having been entered without the consent or acquiescence of the District is not vacated or discharged or stayed on appeal within 60 days after entry; and

F. Default of Any Provision. The District makes any default in the due and punctual performance of any other of the representations, covenants, conditions, agreements and other provisions contained in the Bonds or in this Resolution on its part to be performed, and if the default continues for 60 days after written notice specifying the default and requiring the same to be remedied is given to the District by the owners of 10% in principal amount of the Bonds then Outstanding.

Section 1104 Remedies for Default. Upon the happening and continuance of any of the events of default, as provided in Section 1103 hereof, then and in every case the owner or owners of not less than 10% in principal amount of the Bonds then Outstanding, including, without limitation, a trustee or trustees therefor, may proceed against the District and its agents, officers and employees to protect and to enforce the rights of any owner of Bonds under this Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained herein or in an award of execution of any power herein granted for the enforcement of any proper, legal or equitable remedy as the owner or owners may deem most effectual to protect and to enforce the rights aforesaid, or thereby to enjoin any act or thing which may be unlawful or in violation of any right of any owner of any Bond, or to require the District to act as it if were the trustee of an express trust, or any combination of such remedies. All proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all owners of the Bonds and any Parity Securities then Outstanding.

Section 1105 Receiver's Rights and Privileges. Any receiver appointed in any proceedings to protect the rights of owners hereunder, the consent to any such appointment being

hereby expressly granted by the District, receive and apply all Pledged Revenues arising after the appointment of the receiver in the same manner as the District itself might do.

Section 1106 Rights and Privileges Cumulative. The failure of any owner of any Outstanding bond to proceed in any manner herein provided shall not relieve the District or any officers, agents or employees thereof of any liability for failure to perform or carry out any duty, obligation or other commitment. Each right or privilege of any owner (or trustee thereof) is in addition and is cumulative to any other right or privilege, and the exercise of any right or privilege by or on behalf of any owner shall not be deemed a waiver of any other right or privilege thereof.

Section 1107 Duties upon Defaults. Upon the happening of any of the events of default as provided in Section 1103 hereof, the District, in addition, shall do and perform all proper acts on behalf of and for the owners of the Bonds to protect and to preserve the security created for the payment of their Bonds and to insure the payment of the Bond Requirements promptly as the same become due. During any period of default, so long as any of the Bonds issued hereunder, as to any Bond Requirements, are Outstanding, except to the extent it may be unlawful to do so, all Pledged Revenues shall be paid into the Bond Fund, or, in the event of securities heretofore and hereafter issued and Outstanding during that period of time on a parity with the Bonds, shall be paid into the bond accounts for all Parity Securities on an equitable and prorated basis, and used for the purposes therein provided. If the District fails or refuses to proceed as in this Section provided, the owner or owners of not less than 10% in principal amount of the Bonds then Outstanding, after demand in writing, may proceed to protect and to enforce the rights of the owners of the Bonds as hereinabove provided; and to that end any such owners of Outstanding Bonds shall be subrogated to all rights of the District under any agreement, lease or other contract the Pledged Revenues entered into before the effective date of this Resolution or thereafter while any of the Bonds are Outstanding.

Section 1108 Prejudicial Action Unnecessary. Nothing in this article requires the District to proceed as provided therein if the District determines in good faith and without any gross abuse of its discretion that if the District so proceeds it is more likely than not to have an adverse effect on the Outstanding Bonds, the owners thereof, the Pledged Revenues or any

Outstanding Parity Securities, or the action is otherwise likely to affect materially and prejudicially the owners of the Outstanding Bonds and any Outstanding Parity Securities.

ARTICLE XII.

AMENDMENT OF RESOLUTION

Section 1201 Privilege of Amendments. This Resolution may be amended by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, and without the consent of or notice to the holders of the Bonds, for the purpose of curing any ambiguity or formal defect or omission herein or for any reason which does not materially adversely affect the interests of the owners of the Bonds. This Resolution may be amended or supplemented by instruments adopted by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, but with the written consent of the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds authorized by this Resolution and Outstanding at the time of the adoption of the amendatory or supplemental instrument, excluding, pursuant to paragraph (4) of Section 102B hereof, any Bonds which may then be held or owned for the account of the District, but including such refunding securities as may be issued for the purpose of refunding any of the Bonds if the refunding securities are not owned by the District.

Section 1202 Limitations upon Amendments. No such instrument shall permit without the written consent of the insurer of the Bonds, if any, and all owners of the Bonds adversely and materially affected thereby:

A. Changing Payment. A change in the maturity or in the terms of redemption of the principal of any Outstanding Bond or any installment of interest thereon; or

B. Reducing Return. A reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or

C. Modifying any Bond. A reduction of the percentages or otherwise affecting the description of Bonds the consent of the owners of which is required for any modification or amendment; or

D. Priorities between Bonds. The establishment of priorities as between Bonds issued and Outstanding under the provisions of this Resolution; or

E. Partial Modification. The modifications of or otherwise materially and prejudicially affecting the rights or privileges of the owners of less than all of the Bonds then Outstanding.

Section 1203 Notice of Amendment. Whenever the District proposes to amend or modify this Resolution under the provisions of this Article, it shall cause notice of the proposed amendment to be given not later than 30 days prior to the date of the proposed enactment of the amendment by sending electronically or otherwise to each:

(1) The insurer of the Bonds, if any,

(2) The Paying Agent,

(3) The Registrar, and

(4) The owner of each of the Bonds Outstanding.

The notice shall briefly set forth the nature of the proposed amendment and shall state that a copy of the proposed amendatory instrument is on file in the office of the Clerk for public inspection.

Section 1204 Time for Amendment. Whenever at any time within one year from the date of the mailing of such notice, there shall be filed in the office of the Clerk an instrument or instruments executed by the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds then Outstanding, which instrument or instruments shall refer to the proposed amendatory instrument described in the notice and shall specifically consent to and approve the adoption of the instrument, thereupon, but not otherwise, the District may adopt the amendatory instrument and the instrument shall become effective.

Section 1205 Binding Consent to Amendment. If the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds Outstanding, at the time of the adoption of the amendatory instrument, or the predecessors in title of such owners shall have consented to and approved the adoption thereof as herein provided, no owner of any Bond, whether or not the owner shall have consented to or shall have revoked any consent as in this article provided, shall have any right or interest to object to the adoption of the amendatory instrument or to object to any of the terms or provisions therein contained or to the operation thereof or to enjoin the District from taking any action pursuant to the provisions thereof.

Section 1206 Time Consent Binding. Any consent given by the owner of a Bond pursuant to the provisions of this Article shall be irrevocable for a period of 6 months from the date of the publication of the notice above provided for in paragraph 2 of Section 1203 A hereof, and shall be conclusive and binding upon all future owners of the same Bond during that period. The consent may be revoked at any time after 6 months from the date of the mailing of the notice, by the owner who gave the consent or by a successor in title by filing notice of the revocation with the Clerk, but the revocation shall not be effective if the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds Outstanding, before the attempted revocation, consented to and approved the amendatory instrument referred to in the revocation.

Section 1207 Unanimous Consent. Notwithstanding anything contained in the foregoing provisions of this Article, the terms and the provisions of this Resolution or of any instrument amendatory hereof or supplemental hereto and the rights and the obligations of the District, the insurer of the Bonds, if any, and of the owners of the Bonds hereunder may be modified or amended in any respect upon the adoption by the District and upon the filing with the Clerk of an instrument to that effect and with the consent of the insurer of the Bonds, if any, or the owners of all the then Outstanding Bonds, the consent to be given as provided in Section 1004 hereof, and no notice to the insurer of the Bonds, if any, or the owners of Bonds, shall be required as provided in Section 1203 hereof, nor shall the time of consent be limited except as may be provided in the consent.

Section 1208 Exclusion of District's Bonds. At the time of any consent or of other action taken under this Article, the District shall furnish to the Clerk a certificate of the Chief Fiscal Officer, upon which the District may rely, describing all Bonds to be excluded, for the purpose of consent or of other action or of any calculation of Outstanding Bonds provided for in this Article, and the District shall not be entitled with respect to such Bonds to give any consent or to take any other action provided for in this Article, pursuant to paragraph (4) of Section 102B hereof

Section 1209 Notation on Bonds. Bonds authenticated and delivered after the effective date of any action taken as in this Article provided may bear a notation by endorsement or otherwise in form approved by the District as to the action; and if any Bond so authenticated

and delivered shall bear such notation, then upon demand of the owner of any Bond Outstanding at such effective date and upon presentation of his or her Bond for the purpose at the principal office of the Secretary, suitable notation shall be made on the Bond by the Secretary as to any such action. If the District so determines, new Bonds so modified as in the opinion of the District to conform to such action shall be prepared, authenticated and delivered; and upon demand of the owner of any Bond then Outstanding, shall be exchanged without cost to the owner for Bonds then Outstanding upon surrender of the Bonds.

Section 1210 Proof of Resolutions and Bonds. The fact and date of execution of any instrument under the provisions of this Article, the amount and number of the Bonds held by any Person executing the instrument, and the date of his holding the same may be proved as provided by Section 1004 hereof.

PASSED AND ADOPTED BY THE BOARD OF FIRE COMMISSIONERS OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA, ON JUNE 1, 2021.

Proposed on June 1, 2021.

Proposed by Commissioner JUNG.

Passed June 1, 2021.

Vote:

Ayes: LUCEY, HARTUNG, HILL, JUNG, HERMAN

Nays: _____

Absent: _____

_____

Attest: Catherine Smith

District Secretary
Chief Deputy Clerk

Chair of the Board

STATE OF NEVADA)
) **ss.**
TRUCKEE MEADOWS)
FIRE PROTECTION DISTRICT)

I am the duly chosen and qualified Secretary of the Truckee Meadows Fire Protection District (the "District"), Nevada, and in the performance of my duties as Secretary do hereby certify:

1. The foregoing pages constitute a true, correct and compared copy of a resolution adopted by the Board of Fire Commissioners of the District (the "Board") at a regular meeting of the Board held on June 1, 2021, and the original of such resolution has been approved and authenticated by the signature of the Chair and myself as Secretary, and has been recorded in the minute book of the Board kept for that purpose in my office, which record has been duly signed by such officers and properly sealed.

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

Those Voting Aye: Bob Lucey, Chair
Vaughn Hartung, Vice Chair
Alexis Hill
Kitty Jung
Jeanne Herman

Those Voting Nay: _____
_____

Those Absent: _____

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

4. Public notice of such meeting was given and such meeting was held and conducted in full compliance with the provisions of NRS 241.020 and, if applicable, the Nevada Governor's Directive 006, as amended. A copy of the notice of meeting and excerpt from the agenda for the meeting relating to the resolution is attached as Exhibit A, as posted no later than 9:00 a.m. at least 3 working days in advance of the meeting on the District's website, if any, on the State of Nevada's official website and if required by the NRS 241.020 and, if applicable, the Nevada Governor's Directive 006, as amended, at the Board's office and three other locations.

5. No later than 9:00 a.m. at least 3 working days before such meeting, such notice was mailed to each member of the Board and to each person, if any, who has requested notice of meetings of the Board in accordance with the provisions of Chapter 241 of NRS.

IN WITNESS WHEREOF, I have hereunto set my hand on behalf of the District on June 1, 2021.

Catherine Smith
~~District Secretary~~
Chief Deputy Clerk

SEAL OF WASHOE COUNTY

53265334.

EXHIBIT A

(Attach Copy of Notice of June 1, 2021 Meeting)

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Vaughn Hartung, Vice-Chair
Alexis Hill
Kitty Jung
Jeanne Herman

FIRE CHIEF
Charles A. Moore

DEPUTY DISTRICT ATTORNEY
Mary Kandaras

Notice of Meeting and Agenda

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

10:00 a.m.

Tuesday, June 1, 2021

In Person and Online Viewing. Effective March 15, 2021, the public will be allowed in the Commission Chambers, not to exceed a maximum of 50% of fire code capacity or 100 persons, whichever is less, at any given time and subject to the Governor's current directive as it relates to the mask mandate and social distancing. Under this direction, the capacity in Chambers is being limited to a maximum of 42 persons. Due to evolving concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 (extended by later Directives the most recent of which is Directive 038), which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate, future meetings may be held by teleconference only. Any member of the public wanting to attend, participate or provide public comment in-person at meetings should review the Board's agenda posted online at https://tmfpd.us/agendas-minutes/ to determine whether in-person attendance has been suspended by the Governor or Board.

This meeting will be held with limited in person attendance and via Zoom teleconference at https://us02web.zoom.us/j/88206329401.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application. This meeting will also be televised live and replayed on Washoe Channel at: https://www.washoecounty.us/mgrsoff/Communications/wctv-live.php and on Youtube at: https://www.youtube.com/user/WashoeCountyTV.

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time but may be heard later.

The Washoe County Commission Chambers is accessible to the disabled. If you require special arrangements for the meeting, call the Truckee Meadows Fire Protection District Office, 775-326-6000, 24-hours prior to the meeting.

Time Limits. Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individual action items on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the Board meeting. Persons may not allocate unused time to other speakers.

Forum Restrictions and Orderly Conduct of Business. The Board conducts the business of the District and its citizens during its meetings. The presiding officer may order the removal of any person whose statement or other conduct disrupts the orderly, efficient or safe conduct of the meeting. Warnings against disruptive comments or behavior may or may not be given prior to removal. The viewpoint of a speaker will not be restricted, but reasonable restrictions may be imposed upon the time, place and manner of speech. Irrelevant and unduly repetitious statements and personal attacks which antagonize or incite others are examples of speech that may be reasonably limited.

Public Comment. Public comment, whether on action items or general public comment, is limited to three (3) minutes per person. No action may be taken on a matter raised under general public comment until the matter is included on an agenda as an item on which action may be taken. Anyone wishing to provide live public comment may do so in-person, subject to the 42-person limitation described above, or by teleconference during the hearing by logging into the ZOOM webinar by accessing the following link: https://us02web.zoom.us/j/88206329401.

NOTE: This option will require a computer with audio and video capabilities and downloading the ZOOM application.
Members of the public may also submit comments by mail, email to Washoe311@washoecounty.us. The District will make reasonable efforts to include all comments received by email and voicemail into the record. Please try to provide email comments by 4:00 p.m. the day prior to the meeting. Comments are limited to 3 minutes per person.

D. Recommendation to approve retroactive and continued purchases for needed supplies, materials, equipment and contractual services from various suppliers that have or will exceed in the aggregate $100,000 during this fiscal year but will remain within available adopted budget funding. All such purchases will continue to be subject to and in accordance with the provisions of the Local Government Purchasing Act. Vendors receiving these additional funds include the following: ARC Health & Wellness, LLC, Allstar Fire Equipment, and Harris Corporation. Amounts to be paid to each of these vendors, respectively, shall not exceed $150,000. The supplies, fuel, materials, equipment and contractual services to be provided by each include but are not limited to equipment repairs, equipment supplies, tires and installation. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5D Vendors in Excess of $100K Staff Report

E. Recommendation to approve a 5-year cooperative agreement between Truckee Meadows Fire Protection District and City of Sparks Fire Department for automatic, enhanced and mutual aid on occasions when each agency experiences fires or other emergencies of such a magnitude that assistance of other fire response organizations would be beneficial in addressing the emergencies. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #5E SFD Cooperative Agreement Staff Report
Item #5E SFD - TMFPD Cooperative Agreement

End of Consent

6. National Weather Service "2021 Spring and Summer Fire Season Outlook", presented by Chris Smallcomb. FOR DISCUSSION ONLY

Attachments: Item #6 NWS Reno Summer Outlook 2021

7. Recommendation to accept a Commission District 5 Special Fund Donation sponsored by Washoe County Commissioner Jeanne Herman in support of Truckee Meadows Fire Protection District's Palomino Valley Volunteer Department for $2,000 and to Silver Lake Volunteer Department in the amount of $2,000 for a combined total of $4,000 to be spent on Volunteer Operations and if approved, approve a resolution amending the Truckee Meadows Fire Protection District General Fund Budget. (Commission District 5) FOR POSSIBLE ACTION

Attachments: Item #7 $4000 Commissioner Herman Special Fund Donation Staff Report
Item #7 $4000 Commissioner Herman Special Fund Donation Resolution - TM10-2021

13. Recommendation to authorize staff to contact Apple Inc. regarding development of a fire station pursuant to an ordinance and development agreement as stated in Ordinance Number 1476 dated October 25, 2011 and subsequently amended and restated on November 28, 2017, and authorize staff to consider timetables, conceptual plans and a schedule for occupancy. (Commission District 4) FOR POSSIBLE ACTION

Attachments: Item #13 Apple Fire Station Staff Report
Item #13 Development Agreement 12-13-2011
Item #13 1st Amendment to Dev Agreement 07-30-2012
Item #13 Amended and Restated Development Agreement 11-28-17
Item #13 Development Agreement Apple 12-29-17

14. Recommendation to approve a month-to-month Interlocal Agreement between Washoe County on behalf of the Washoe County Sheriff's Office and the Truckee Meadows Fire Protection District for dispatch services in an amount not to exceed $109,374.41 per month, starting August 1, 2021 through June 30, 2022. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #14 WCSO Dispatch 21-22 Monthly Contract Staff Report
Item #14 WC-TMFPD Agreement for Dispatch Services

15. Recommendation to accept a proposal from REMSA to provide dispatching services to Truckee Meadows Fire Protection District, in an annual amount, excluding initial up-front costs for software licensing and equipment, of approximately $690,530, with annual increases of less than 2% that could rise to a total cost of $710,473 per year if extended through a 5-year contract and direction to staff to negotiate an agreement for services that will commence no later than January 1, 2022. The agreement will be presented to Board for approval at a later date. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #15 REMSA Dispatch Proposal Staff Report
Item #15 REMSA-TMFR Dispatch Services Proposal
Item #15 Dispatch Radio Cost Estimates

16. Recommendation to authorize the Fire Chief, or his designee, to identify and purchase necessary equipment, software, and associated costs for new radio systems in an amount not to exceed $300,000, through adopted purchasing provisions. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #16 Dispatch Equipment Staff Report
Item #16 Symphony Dispatch Console Proposal - Harris
Item #16 Dispatch Radio Cost Estimates

Public Hearing. (Due to public testimony and discussion, time expended on the following item can vary)

21. Recommendation to approve Truckee Meadows Fire Protection District Resolution TM12-2021 to augment the district's Fiscal Year 2020-21 General Fund in the amount of $3,000,000 and Truckee Meadows Fire Protection District Resolution TM13-2021 to augment the district's Fiscal Year 2020-21 Emergency Fund in the amount of $700,000 and direct the District to make the appropriate budget adjustments. (All Commission Districts) FOR POSSIBLE ACTION

Attachments: Item #21 Budget Augmentation Staff Report
Item #21 Budget Augmentation General Fund Resolution - TM12-2021
Item #21 Budget Augmentation Emergency Fund Resolution - TM13-2021

End of Public Hearing

22. Commissioners'/Fire Chief's announcements, requests for information, topics for future agendas, and statements relating to items not on the Agenda. (No discussion among Commissioners will take place on this item).

23. Public Comment. Comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Board of Fire Commissioners agenda. The District will also hear public comment during individual action items, with comment limited to three minutes per person. Comments are to be made to the Board of Fire Commissioners as a whole.

Adjournment

5

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or a solicitation of an offer to buy, nor shall there be any sale of these securities, in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration, qualification or filing under the securities laws of such jurisdiction.

PRELIMINARY OFFICIAL STATEMENT DATED JUNE 18, 2021

NEW ISSUE
BOOK-ENTRY ONLY
BANK QUALIFIED

RATINGS: S&P: "AA-"
See "RATINGS"

In the opinion of Sherman & Howard L.L.C., Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021 Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the 2021 Bonds (the "Tax Code"), and interest on the 2021 Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS." The District has designated the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Tax Code. See "FINANCIAL INSTITUTION INTEREST DEDUCTION."

$7,000,000*
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

Dated: Date of Delivery **Due: June 1, as shown herein**

The 2021 Bonds (defined herein) are issued as fully registered bonds, in denominations of $5,000 or any integral multiple thereof and initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), the securities depository for the 2021 Bonds. Purchases of the 2021 Bonds are to be made in book entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the 2021 Bonds. See "THE 2021 BONDS – Book-Entry Only System." The 2021 Bonds bear interest at the rates set forth herein, payable semi-annually on June 1 and December 1 of each year, commencing December 1, 2021, to and including the maturity dates shown herein (unless the 2021 Bonds are redeemed earlier), to the registered owners of the 2021 Bonds (initially Cede & Co.). The principal of the 2021 Bonds will be payable upon presentation and surrender at the principal operations office of Zions Bancorporation, National Association, or its successor as the paying agent for the 2021 Bonds. See "THE 2021 BONDS."

The maturity schedule for the 2021 Bonds appears on the inside cover page of this Official Statement.

The 2021 Bonds are subject to redemption prior to maturity at the option of the District as described in "THE 2021 BONDS – Redemption Provisions." At the option of the winning bidder, the 2021 Bonds may also be subject to mandatory sinking fund redemption.

Proceeds of the 2021 Bonds will be used to (i) finance the costs of acquiring properties for fire stations in the District, including fixtures, structures, stations, other buildings and sites and (ii) pay the costs of issuing the 2021 Bonds. See "SOURCES AND USES OF FUNDS."

The 2021 Bonds constitute direct and general obligations of Truckee Meadows Fire Protection District (the "District"), Nevada, and the full faith and credit of the District is pledged for the payment of the principal and interest thereon, subject to the limitations imposed by the Constitution and statutes of the State of Nevada. See "SECURITY FOR THE 2021 BONDS – General Obligations." The 2021 Bonds are additionally secured by a lien on the Pledged Revenues (defined herein), which are comprised primarily of certain consolidated tax receipts, as more particularly described herein. The District may issue additional bonds with a lien on the Pledged Revenues that is on a parity with or superior to the lien of the 2021 Bonds. See "SECURITY FOR THE 2021 BONDS – Consolidated Tax Revenue Data."

This cover page contains certain information for quick reference only. It is *not* a summary of the issue. Investors must read the entire Official Statement to obtain information essential to making an informed investment decision.

The 2021 Bonds are offered when, as, and if issued by the District, subject to the approval of legality of the 2021 Bonds by Sherman & Howard L.L.C., Reno, Nevada, and the satisfaction of certain other conditions. Sherman & Howard L.L.C. also has acted as special counsel to the District in connection with the Official Statement. JNA Consulting Group, LLC, Boulder City, Nevada has acted as Municipal Advisor to the District. Certain legal matters will be passed upon for the District by the District Attorney. It is expected that the 2021 Bonds will be available for delivery through the facilities of DTC, on or about July 28, 2021.*

Official Statement dated July __, 2021

* Preliminary, subject to change.

MATURITY SCHEDULE
(CUSIP© 6-digit issuer number: _____)

$7,000,000*
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

Maturing (June 1)	Principal Amount*	Interest Rate	Price or Yield	CUSIP© Issue Number
2022	$210,000			
2023	185,000			
2024	190,000			
2025	200,000			
2026	210,000			
2027	215,000			
2028	225,000			
2029	235,000			
2030	245,000			
2031	255,000			
2032	265,000			
2033	270,000			
2034	280,000			
2035	290,000			
2036	295,000			
2037	305,000			
2038	315,000			
2039	320,000			
2040	330,000			
2041	335,000			
2042	345,000			
2043	355,000			
2044	365,000			
2045	375,000			
2046	385,000			

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* Preliminary, subject to change.

USE OF INFORMATION IN THIS OFFICIAL STATEMENT

This Official Statement, which includes the cover, the inside cover page and the appendices, does not constitute an offer to sell or the solicitation of an offer to buy any of the 2021 Bonds in any jurisdiction in which it is unlawful to make such offer, solicitation, or sale. No dealer, salesperson, or other person has been authorized to give any information or to make any representations other than those contained in this Official Statement in connection with the offering of the 2021 Bonds, and if given or made, such information or representations must not be relied upon as having been authorized by the District. The District provides certain information to the public on the internet; however, the information presented there is not a part of this Official Statement and should not be relied upon in making an investment decision with respect to the 2021 Bonds.

The information set forth in this Official Statement has been obtained from the District and from the other sources referenced throughout this Official Statement, which the District believes to be reliable. No guarantee is made by the District, however, as to the accuracy or completeness of information provided from sources other than the District. This Official Statement contains, in part, estimates and matters of opinion that are not intended as statements of fact, and no representation or warranty is made as to the correctness of such estimates and opinions, or that they will be realized.

The information, estimates, and expressions of opinion contained in this Official Statement are subject to change without notice, and neither the delivery of this Official Statement nor any sale of the 2021 Bonds shall, under any circumstances, create any implication that there has been no change in the affairs of the District, or in the information, estimates, or opinions set forth herein, since the date of this Official Statement.

This Official Statement has been prepared only in connection with the original offering of the 2021 Bonds and may not be reproduced or used in whole or in part for any other purpose.

The 2021 Bonds have not been registered with the Securities and Exchange Commission due to certain exemptions contained in the Securities Act of 1933, as amended. The 2021 Bonds have not been recommended by any federal or state securities commission or regulatory authority, and the foregoing authorities have neither reviewed nor confirmed the accuracy of this document.

THE PRICES AT WHICH THE 2021 BONDS ARE OFFERED TO THE PUBLIC BY THE INITIAL PURCHASER (AND THE YIELDS RESULTING THEREFROM) MAY VARY FROM THE INITIAL PUBLIC OFFERING PRICES OR YIELDS APPEARING ON THE INSIDE COVER PAGE HEREOF. IN ADDITION, THE INITIAL PURCHASER MAY ALLOW CONCESSIONS OR DISCOUNTS FROM SUCH INITIAL PUBLIC OFFERING PRICES TO DEALERS AND OTHERS. IN ORDER TO FACILITATE DISTRIBUTION OF THE 2021 BONDS, THE INITIAL PURCHASER MAY ENGAGE IN TRANSACTIONS INTENDED TO STABILIZE THE PRICE OF THE 2021 BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Vaughn Hartung, Vice Chair
Alexis Hill
Kitty Jung
Jeanne Herman

DISTRICT OFFICIALS
Charles A. Moore, Fire Chief
Alex Kukulus, Deputy Chief of Operations
Dale Way, Deputy Chief of Fire Prevention
Cindy Vance, Chief Fiscal Officer

MUNICIPAL ADVISOR
JNA Consulting Group, LLC
Boulder City, Nevada

BOND AND SPECIAL COUNSEL
Sherman & Howard L.L.C.
Reno, Nevada

REGISTRAR AND PAYING AGENT
Zions Bancorporation, National Association
Los Angeles, California

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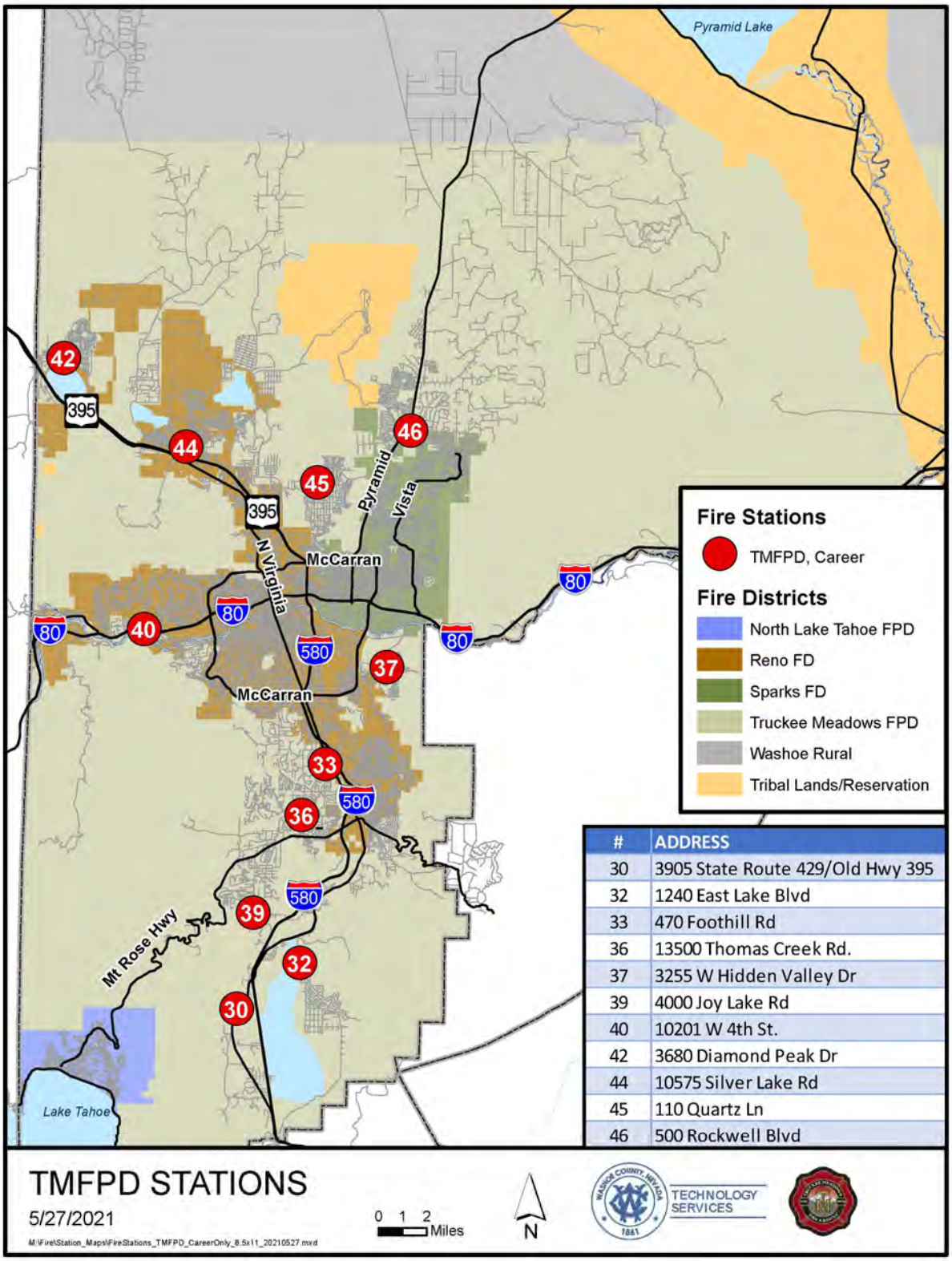
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NOTE: Tables marked with an (*) indicate Annual Financial Information to be updated pursuant to SEC Rule 15c2-12, as amended. See Appendix D - Form of Continuing Disclosure Certificate. Only historical, but not estimated, budgeted or interim data in such tables is required to be updated.

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DISTRICT MAP



OFFICIAL STATEMENT

$7,000,000*
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

INTRODUCTION

General

This Official Statement, including the cover page, the inside cover page and the appendices, is furnished by Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), to provide information about the District and its $7,000,000* General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 (the "2021 Bonds"). The 2021 Bonds will be issued pursuant to a resolution (the "Bond Resolution") adopted by the Board of Fire Commissioners of the District (the "Board") on June 1, 2021. Capitalized terms used herein that are otherwise not defined have the meanings ascribed to them in the Bond Resolution. See Appendix B – Summary of Certain Provisions of the Bond Resolution.

The offering of the 2021 Bonds is made only by way of this Official Statement, which supersedes any other information or materials used in connection with the offer or sale of the 2021 Bonds. The following introductory material is only a brief description of and is qualified by the more complete information contained throughout this Official Statement. A full review should be made of the entire Official Statement and the documents summarized or described herein. Detachment or other use of this "INTRODUCTION" without the entire Official Statement, including the cover page, the inside cover page and the appendices, is unauthorized.

The District

The District was established in 1972 and includes approximately 1,000 square miles across Northern Nevada. The District also serves the unincorporated areas of Washoe County (the "County") which includes 5,000 square miles of the areas not governed by the County's local municipal corporations but excludes the unincorporated communities of Incline Village and Crystal Bay. A map showing the current boundaries of the District is provided on page (v) of this Official Statement. Such boundaries are subject to change in the future as a result of possible annexations. See "INTRODUCTION – Certain Bondholders Risks – Risks Related to Future Annexations."

Purpose

Proceeds of the 2021 Bonds will be used to (i) finance the costs of acquiring properties for fire stations in the District, including fixtures, structures, stations, other buildings

* Preliminary, subject to change.

and sites (the "Project") and (ii) pay the costs of issuing the 2021 Bonds. See "SOURCES AND USES OF FUNDS."

Authority for Issuance

The 2021 Bonds are being issued pursuant to the constitution and laws of the State, including NRS 474.460 through 474.540 (the "Project Act"), NRS 360.600 to 360.740, inclusive (the "Consolidated Tax Act"), NRS 350.500 through 350.720, inclusive (the "Bond Act"), Chapter 348 of NRS (the "Supplemental Bond Act") and the Bond Resolution.

The 2021 Bonds; Prior Redemption

The 2021 Bonds will be issued as fully registered bonds in the denomination of $5,000, or any integral multiple thereof. The 2021 Bonds initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), the securities depository for the 2021 Bonds. Purchases of the 2021 Bonds are to be made in book-entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the 2021 Bonds. See "THE 2021 BONDS – Book-Entry Only System." The 2021 Bonds mature and bear interest (calculated based on a 360-day year consisting of twelve 30-day months) as set forth on the inside cover page of this Official Statement. The payment of principal of and interest on each series of the 2021 Bonds is described in "THE 2021 BONDS – Payment Provisions."

The 2021 Bonds are subject to redemption prior to maturity at the option of the District as described in "THE 2021 BONDS – Redemption Provisions." At the option of the winning bidder, the 2021 Bonds may also be subject to mandatory sinking fund redemption.

Security

General Obligations. The 2021 Bonds are direct and general obligations of the District, payable as to principal and interest from annual general (ad valorem) taxes levied against all taxable property within the District (the "General Taxes") (except to the extent any other monies are made available therefor), subject to the State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. Generally, the combined overlapping tax rate is limited by statute to $3.64 per $100 of assessed valuation. See "SECURITY FOR THE 2021 BONDS – General Obligations" and "PROPERTY TAX INFORMATION – Property Tax Limitations."

Additional Security for 2021 Bonds - Pledged Revenues. The 2021 Bonds are additionally secured by an irrevocable pledge of and lien (but not necessarily an exclusive lien) on the Pledged Revenues. See "Lien Priority" and "Additional Bonds" below.

Pledged Revenues Generally. "Pledged Revenues" means a 15% portion of all income and revenue derived by the District and allowed to be pledged pursuant to the Consolidated Tax Act (the "Consolidated Tax," described below).

The Consolidated Tax consists of revenues from the following sources: certain sales taxes (the "Basic City/County Relief Tax" and the "Supplemental City/County Relief Tax"); excise taxes on cigarettes and liquor (the "Cigarette Tax" and the "Liquor Tax," respectively); a

tax on the licensing of motor vehicles (the "Basic Governmental Services Tax"); and real property transfer taxes (the "Real Property Transfer Tax"). Pursuant to the State law, the Consolidated Tax generally is collected by the State and then remitted monthly to the District. For a further definition of the Pledged Revenues, see "SECURITY FOR THE 2021 Bonds" and Appendix B – Summary of Certain Provisions of the Bond Resolution – Certain Definitions.

Lien Priority. As of June 1, 2021, the 2021 Bonds have a lien (but not necessarily an exclusive lien) on the Pledged Revenues on a parity with the lien thereon of $1,963,000 aggregate principal amount of outstanding bonds (the "Parity Lien Bonds"):

Outstanding Parity Lien Bonds

Bond Series	Final Payment	Original Amount	Amount Outstanding
Capital Improvement Bonds, Series 2020	06/01/35	$2,100,000	$1,963,000
Total			$1,963,000

Source: The District.

Additional Bonds. Upon the satisfaction of certain conditions set forth in the Bond Resolution, the District may issue additional bonds with a lien on the Pledged Revenues that is on a parity with the lien thereon of the 2021 Bonds (together with the Parity Lien Bonds, the "Parity Securities"). In addition, the District may issue additional bonds with a lien on all or a portion of the Pledged Revenues that is superior to the lien thereon of the 2021 Bonds ("Superior Securities"). See "SECURITY FOR THE 2021 BONDS – Additional Bonds." Any Superior Securities will be revenue bonds that do not carry the District's general obligation pledge.

The District currently anticipates issuing additional Parity Securities within the next two years to construct another station. The District has no current plans to issue Superior Securities but reserves the right to do so whenever legal requirements are satisfied. See "SECURITIES FOR THE 2021 BONDS – Additional Bonds."

Tax Matters

In the opinion of Sherman & Howard L.L.C., Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021 Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the 2021 Bonds (the "Tax Code"), and interest on the 2021 Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS – Federal Tax Matters."

The District will designate the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Tax Code. See "FINANCIAL INSTITUTION INTEREST DEDUCTION."

In the opinion of Bond Counsel, under the laws of the State in effect as of the date of delivery of the 2021 Bonds, the 2021 Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates

imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS. See "TAX MATTERS – State Tax Exemption."

Professionals

Sherman & Howard L.L.C., Reno, Nevada, has acted as Bond Counsel to the District and also has acted as Special Counsel to the District in connection with this Official Statement. The Municipal Advisor to the District in connection with the issuance of the 2021 Bonds is JNA Consulting Group, LLC, Boulder City, Nevada (the "Municipal Advisor"). See "MUNICIPAL ADVISOR." The fees of Bond Counsel, Special Counsel and the Municipal Advisor will be paid only from 2021 Bond proceeds at closing. The District's audited basic financial statements, included in Appendix A of this Official Statement, include the report of Eide Bailly LLP, certified public accountants, Reno, Nevada. See "INDEPENDENT AUDITORS." Zions Bancorporation, National Association, will act as the registrar and paying agent for the 2021 Bonds (the "Registrar" and "Paying Agent").

Continuing Disclosure Undertaking

The District will execute a continuing disclosure certificate (the "Disclosure Certificate") at the time of the closing for the 2021 Bonds. The Disclosure Certificate will be executed for the benefit of the beneficial owners of the 2021 Bonds and the District will covenant in the Bond Resolution to comply with its terms. The Disclosure Certificate will provide that so long as the 2021 Bonds remain outstanding, the District will provide the following information to the Municipal Securities Rulemaking Board, through the Electronic Municipal Market Access system ("EMMA"): (i) annually, certain financial information and operating data; and (ii) notice of the occurrence of certain events; each as specified in the Disclosure Certificate. The form of the Disclosure Certificate is attached hereto as Appendix D. In the last five years, the District has not failed to materially comply with any continuing disclosure undertakings entered into pursuant to Rule 15c2-12 promulgated under the Securities Exchange Act of 1934.

Certain Bondholder Risks

General. The purchase of the 2021 Bonds involves certain investment risks that are discussed throughout this Official Statement. Accordingly, each prospective purchaser of the 2021 Bonds should make an independent evaluation of all of the information presented in this Official Statement in order to make an informed investment decision.

Risks Related to Property Taxes. Numerous factors over which the District has no control may impact the timely receipt of ad valorem property tax revenues in the future. These include the valuation of property within the District, the number of homes which are in foreclosure, bankruptcy proceedings of property taxpayers or their lenders, and the ability or willingness of property owners to pay taxes in a timely manner.

The amount of ad valorem property taxes collected will be dependent upon the assessed valuation of property within the District and in part on the abatement caps calculated pursuant to NRS 361.4722. It is not possible to predict future property values, the impact of foreclosures or delinquencies on property tax payments or the impact of the annual abatement cap. Specifically, it is not possible to predict whether property values in the District will decline in the

future, whether foreclosure rates will rise or whether any increase in foreclosures will cause significant delinquencies in property tax payments and the realization of property tax revenues by the District.

Certain Risks Associated with Pledged Revenues. The Consolidated Tax is collected by the State and then remitted directly to the District pursuant to various statutory provisions. The District has no statutory authority to collect the Consolidated Tax itself and also has no control over the collection processes in place at the State. Receipt of the Pledged Revenues is dependent upon the ability and willingness of the State to collect the Consolidated Tax and forward the revenues to the District. If the State fails to perform its collection duties in a timely fashion, the District may not receive Pledged Revenues in time to meet scheduled debt service payments. If the State fails to collect, remit or transfer the Consolidated Tax revenues, the District's only remedy is to file suit against the nonperforming party, including an action in mandamus to compel performance. Further, the District has no control over the auditing procedures in place at the State. The District must depend upon the State to ensure that retailers are collecting and remitting the required Pledged Revenues. If the State fails to do so, the District may not receive all of the moneys to which it is entitled.

The Consolidated Tax collections are subject to fluctuations in spending which is affected by, among other things, general economic cycles. The Consolidated Tax revenues may increase along with the increasing prices brought about by inflation, but collections also are vulnerable to adverse economic conditions and reduced spending and may decrease as a result. Consequently, the rate of Consolidated Tax collections may be expected to correspond generally to economic cycles. The District has no control over general economic cycles and is unable to predict what economic factors or cycles will occur while the 2021 Bonds remain outstanding.

Certain Risks Associated with COVID-19. The spread of the novel strain of coronavirus and the disease it causes (now commonly known as "COVID-19") are having impacts throughout the world, including within the State and the District. The World Health Organization has declared the COVID-19 outbreak to be a pandemic, and states of emergency were declared by the State and the United States. The purpose behind these declarations was to coordinate and formalize emergency actions across federal, state and local governmental agencies, and to proactively prepare for a wider spread of the virus.

The outbreak resulted in the imposition of restrictions on mass gatherings and widespread temporary closings of businesses, universities and schools. The United States is restricting certain non-United States citizens and permanent residents from entering the country. In addition, financial markets in the United States and globally have been volatile as a result of COVID-19 concerns.

The District has taken, and is taking, several steps to protect the health of its employees, maintain continuity of its critical and essential business functions and avoid widespread impacts to its workforce from the COVID-19 outbreak

A portion the County's economy is dependent on tourism and the foregoing impacts of the spread of COVID-19 and its continued adverse effect on the level of tourism activity and commercial activity within the County could impact the District's financial operations in the

future, but the monthly revenues of the District derived from Consolidated Taxes in the fiscal year ended June 30, 2021 have thus far exceeded the revenues of the District from Consolidated Taxes in each of the corresponding months in the fiscal year ended June 30, 2020. See "SECURITY FOR THE 2021 BONDS – Consolidated Tax Revenue Data" and "DISTRICT FINANCIAL INFORMATION – Management's Comments Regarding Material Trends."

The degree of impact from COVID-19 to the District's financial operations is difficult to predict due to the evolving nature of the COVID-19 transmission, including uncertainties relating to (i) the duration of the outbreak, (ii) the severity of the outbreak, and (iii) the ultimate geographic spread of the outbreak, as well as with regard to what additional actions may be taken by governmental authorities to contain or mitigate its impact. Notwithstanding the foregoing, given the pledge of both the full faith and credit of the District and the Pledged Revenues, the District does not believe that the impacts of the spread of COVID-19 will have a material adverse effect on its ability to pay debt service on the 2021 Bonds.

Additional information with respect to events surrounding the outbreak of COVlD-19 and responses from State and local agencies can be found on the following website established by the State's Department of Public Health and Human Services ("DPHHS") and the Governor's office at: https://nvhealthresponse.nv.gov and on the DPHHS Division of Public and Behavioral Health's website at: http://dpbh.nv.gov/coronavirus. Information relating to the County's COVID-19 response can be found at: https://covid19washoe.com/. The District has not incorporated by reference the information on such websites and the District does not assume any responsibility for the accuracy of the information on the County or State websites.

Risks Related to Future Annexations. The District's boundaries have been revised and decreased in the past as a result primarily of bordering municipalities annexing unincorporated property into their respective borders. Typically, such annexations have occurred in connection with the annexation of unimproved land for potential future developments. Loss of property within the District's boundaries may both decrease and limit the opportunity for growth in property taxes and sales taxes that serve as security for the 2021 Bonds.

No Pledge of Property. The payment of the 2021 Bonds is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of General Taxes, the Pledged Revenues, and any other moneys pledged for the payment of the 2021 Bonds. No property of the District, subject to such exceptions, shall be liable to be forfeited or taken in payment of the 2021 Bonds.

Limitation of Remedies. Upon the occurrence of an Event of Default under the Bond Resolution, each owner of the 2021 Bonds is entitled to enforce the covenants and agreements of the District by mandamus, suit or other proceeding at law or in equity. Any judgment will, however, only be enforceable against the Pledged Revenues and other moneys held under the Bond Resolution (including General Taxes, if any) and not against any other fund or properties of the District.

The enforceability of the Bond Resolution is also subject to equitable principles affecting the enforcement of creditors' rights generally and liens securing such rights, the police powers of the State and the exercise of judicial authority by State or federal courts.

Due to the delays in obtaining judicial remedies, it should not be assumed that these remedies could be accomplished rapidly. Any delays in obtaining judicial remedies to enforce the covenants and agreements of the District under the Bond Resolution, to the extent enforceable, could result in delays in any payment of principal of and interest on the 2021 Bonds.

Bankruptcy, Federal Lien Power and Police Power. The enforceability of the rights and remedies of the owners of the 2021 Bonds and the obligations incurred by the District in issuing the 2021 Bonds are subject to the federal bankruptcy code and applicable bankruptcy, insolvency, reorganization, moratorium, or similar laws relating to or affecting the enforcement of creditors' rights generally, now or hereafter in effect; usual equity principles which may limit the specific enforcement under State law of certain remedies; the exercise by the United States of America of the powers delegated to it by the federal Constitution; the power of the federal government to impose liens in certain situations; and the reasonable and necessary exercise, in certain exceptional situations, of the police power inherent in the sovereignty of the State and its governmental bodies in the interest of serving a significant and legitimate public purpose. Bankruptcy proceedings or the exercise of powers by the federal or State government, if initiated, could subject the owners of the 2021 Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation or modification of their rights.

No Acceleration. There is no provision for acceleration of maturity of the principal of the 2021 Bonds in the event of a default in the payment of principal of or interest on the 2021 Bonds. Consequently, remedies available to the owners of the 2021 Bonds may have to be enforced from year to year.

Future Changes in Law. Various State laws apply to the imposition, collection, and expenditure of General Taxes and the Consolidated Tax, as well as to the operation and finances of the District. In addition, from time to time, proposals are made (or adopted) by the Legislature to add or remove certain types of transactions from the Consolidated Tax. The Legislature may also increase the administrative fee retained by the State for collecting the various components of the Consolidated Tax from time to time; that increase results in a decrease in Pledged Revenues.

There is no assurance that there will not be any change in, interpretation of, or addition to the applicable laws, provisions, and regulations which would have a material effect, directly or indirectly, on the affairs of the District and the imposition, collection, and expenditure of revenues, including General Taxes and the Consolidated Tax.

Forward-Looking Statements

This Official Statement, particularly (but not limited to) the sections entitled "INTRODUCTION – Certain Bondholder Risks – Certain Risks Associated with COVID-19," "SECURITY FOR THE 2021 BONDS – Consolidated Tax Revenue Data," "DISTRICT FINANCIAL INFORMATION – History of District General Fund Revenues, Expenditures and Changes in Fund Balance" and any statements throughout this Official Statement referring to budgeted, interim or unaudited information for fiscal year 2021 or future years, contains statements relating to future results that are "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. When used in this Official Statement, the words "estimate,"

"forecast," "intend," "expect" and similar expressions identify forward-looking statements. Any forward-looking statement is subject to uncertainty. Accordingly, such statements are subject to risks that could cause actual results to differ, possibly materially, from those contemplated in such forward-looking statements. Inevitably, some assumptions used to develop forward-looking statements will not be realized or unanticipated events and circumstances may occur. Therefore, investors should be aware that there are likely to be differences between forward-looking statements and actual results. Those differences could be material and could impact the availability of funds to pay debt service on the 2021 Bonds.

Secondary Market

No guarantee can be made that a secondary market for the 2021 Bonds will develop or be maintained by the initial purchaser of the 2021 Bonds (the "Initial Purchaser") or others. Thus, prospective investors should be prepared to hold their 2021 Bonds to maturity.

Additional Information

This introduction is only a brief summary of the provisions of the 2021 Bonds, the Bond Resolution and the Project; a full review of the entire Official Statement should be made by potential investors. Brief descriptions of the District, the 2021 Bonds, the Bond Resolution and other documents are included in this Official Statement. All references herein to the 2021 Bonds, the Bond Resolution and other documents are qualified in their entirety by reference to such documents. *This Official Statement speaks only as of its date and the information contained herein is subject to change.*

Additional information and copies of the documents referred to herein are available from the District and the Municipal Advisor:

Truckee Meadows Fire Protection District
3663 Barron Way
Reno, Nevada 89511
Attn: Chief Fiscal Officer
Telephone: (775) 326-6070

JNA Consulting Group, LLC
410 Nevada Way, Suite 200
Boulder City, Nevada 89005
Telephone: (702) 294-5100

THE 2021 BONDS

General

The 2021 Bonds will be issued as fully registered bonds in denominations of $5,000 or integral multiples thereof and initially will be registered in the name of "Cede & Co.," as nominee of DTC, pursuant to DTC's book-entry only system. The 2021 Bonds will be dated as of the date of delivery and will bear interest and mature at the rates and on the dates set forth on the inside cover page of this Official Statement.

Payment Provisions

Payment of interest on any 2021 Bond shall be made to the registered owner thereof by check or draft mailed by the Paying Agent on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), to the registered owner thereof at his address as shown on the registration records kept by the Registrar at the close of business on the 15th day of the calendar month next preceding such interest payment date (the "Regular Record Date"); but any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner thereof at the close of business on the Regular Record Date and shall be payable to the person who is the registered owner thereof at the close of business on a special record date for the payment of any such defaulted interest (a "Special Record Date"). Such Special Record Date shall be fixed by the Registrar whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the registered owners of the 2021 Bonds not less than ten days prior thereto by first-class mail to each such registered owner as shown on the Registrar's registration records on a date selected by the Registrar, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. The Paying Agent may make payments of interest on any 2021 Bond by such alternative means as may be mutually agreed to between the owner of such 2021 Bond and the Paying Agent. The principal of any 2021 Bond shall be payable to the registered owner thereof as shown on the registration records kept by the Registrar upon maturity thereof and upon presentation and surrender at the office of the Paying Agent or at such other office as designated by the Paying Agent. If any 2021 Bond shall not be paid upon presentation and surrender at or after maturity, it shall continue to draw interest at the interest rate borne by said 2021 Bond until the principal thereof is paid in full. All such payments shall be made in lawful money of the United States of America.

Notwithstanding the foregoing, payments of the principal and interest on the 2021 Bonds will be made by the Registrar and Paying Agent directly to DTC or its nominee, Cede & Co., so long as DTC or Cede & Co. is the sole registered owner of the 2021 Bonds. Disbursement of such payments to DTC's Participants is the responsibility of DTC, and disbursements of such payments to the Beneficial Owners is the responsibility of DTC's Participants and the Indirect Participants, as more fully described herein. See "--Book-Entry Only System" below.

Redemption Provisions

Optional Redemption.* The 2021 Bonds, or portions thereof ($5,000 or any integral multiple), maturing on and after June 1, 2032 will be subject to redemption prior to their respective maturities at the option of the District on and after June 1, 2031, in whole or in part at any time, from such maturities as are selected by the District and, if less than all the 2021 Bonds of a maturity are to be redeemed, the 2021 Bonds of such maturity are to be selected by lot (giving proportionate weight to 2021 Bonds in denominations larger than $5,000), at a price equal to the principal amount of each 2021 Bond or portion thereof so redeemed, plus accrued interest thereon to the redemption date.

Mandatory Sinking Fund Redemption.* The 2021 Bonds maturing on June 1, 20__ (the "Term Bonds"), are subject to mandatory sinking fund redemption at a redemption price equal to 100% of the principal amount thereof and accrued interest to the redemption date. Term Bonds will be selected by lot in such manner as the Registrar may determine.

As and for a sinking fund for the redemption of those Term Bonds maturing on June 1, 20__, there shall be deposited into the Bond Account on or before August 1 of the years shown below, a sum which, together with other moneys available therein is sufficient to redeem the Term Bonds maturing on June 1, 20__, on the dates and in the principal amounts shown below:

Redemption Date (June 1)	Principal Amount

Not more than 60 days nor less than 30 days prior to the sinking fund payment dates for the Term Bonds, the Registrar shall proceed to select for redemption (by lot in such manner as the Registrar may determine) from all outstanding Term Bonds, a principal amount of the Term Bonds equal to the aggregate principal amount of the Term Bonds redeemable with the required sinking fund payments.

At its option, the District may (i) deliver to the Registrar for cancellation Term Bonds or portions thereof ($5,000 or any integral multiple thereof) in an aggregate principal amount desired by the District or, (ii) specify a principal amount of Term Bonds or portions thereof ($5,000 or any integral multiple thereof) which prior to said date have been redeemed (otherwise than through the operation of the sinking fund) and canceled by the Registrar and not theretofore applied as a credit against any sinking fund redemption obligation with respect to such Term Bond. Each Term Bond or portion thereof so delivered or previously redeemed shall be credited by the Registrar at 100% of the principal amount thereof against the obligation of the District on the sinking fund redemption date and any excess shall be so credited against future sinking fund redemption obligations in such manner as the District determines.

Notice of Redemption. Notice of prior redemption shall be given by the Registrar in the name and on behalf of the District by registered or certified mail as long as Cede & Co., or

* Preliminary, subject to change.

a nominee of a successor depository, is the registered owner of the 2021 Bonds and otherwise by first class, postage prepaid mail, at least 30 days but not more than 60 days prior to the Redemption Date, to the Municipal Securities Rulemaking Board ("MSRB") and the registered owner of any 2021 Bond all or a part of which is called for prior redemption at his address as it last appears on the registration records kept by the Registrar. The notice shall identify the 2021 Bonds or portions thereof to be redeemed, specify the Redemption Date, and state that on such date the principal amount thereof will become due and payable at the Paying Agent (accrued interest to the Redemption Date being payable by mail or as otherwise provided in the Bond Resolution), and that after such Redemption Date interest will cease to accrue. The notice of prior redemption shall further state that on such date there will become and will be due and payable upon each 2021 Bond so to be redeemed at the office of the Paying Agent (designated by name) or at such other office as is designated by the Paying Agent, the principal amount thereof, accrued interest thereon to the Redemption Date, and that from and after such date interest will cease to accrue. Notice having been given in the manner described above, the 2021 Bond or 2021 Bonds so called for redemption shall become due and payable on the redemption date so designated; and upon presentation thereof at the Paying Agent or at such other office as is designated by the Paying Agent, the District will pay the 2021 Bond or 2021 Bonds so called for redemption.

Notwithstanding the foregoing, any notice of redemption may contain a statement that the redemption is conditional upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the 2021 Bonds so called for redemption, and that if such funds are not available, such redemption shall be canceled by written notice to the owners of the 2021 Bonds called for redemption in the same manner as the original redemption notice was mailed.

Tax Covenant

In the Bond Resolution, the District covenants for the benefit of the owners of the 2021 Bonds that it will not take any action or omit to take any action with respect to the 2021 Bonds, the proceeds thereof, any other funds of the District or any facilities financed or refinanced with the proceeds of the 2021 Bonds if such action or omission (i) would cause the interest on the 2021 Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code or (ii) would cause interest on the 2021 Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The covenant described above shall remain in full force and effect notwithstanding the payment in full or defeasance of the 2021 Bonds until the date on which all obligations of the District in fulfilling the covenant under the Tax Code have been met.

Defeasance

When all Bond Requirements of any 2021 Bond have been duly paid, the pledge and lien and all obligations under the Bond Resolution as to that 2021 Bond shall thereby be discharged and the 2021 Bond shall no longer be deemed to be Outstanding within the meaning of the Bond Resolution; provided, however, that if the principal of or interest on the 2021 Bond shall be paid by any Insurer of the 2021 Bond, the pledge of the Pledged Revenues and all covenants, agreements, and other obligations of the District to the owners hereunder shall continue to exist and such Insurer shall be subrogated to the rights of the owners. There shall be deemed to be such

due payment when the District has placed in escrow or in trust with a trust bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from Federal Securities (defined below) in which such amount wholly or in part may be initially invested) to meet all Bond Requirements of the 2021 Bond, as the same become due to the final maturity of the 2021 Bond or upon any prior redemption date as of which the District shall have exercised or shall have obligated itself to exercise its prior redemption option. The Federal Securities shall become due prior to the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and such bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to redemption at the option of the holders thereof to assure such availability as so needed to meet such schedule.

The Bond Resolution defines "Federal Securities" to mean bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of or the principal and interest of which securities are unconditionally guaranteed by, the United States of America.

Book-Entry Only System

The 2021 Bonds will be available in book-entry form only. DTC will act as the initial securities depository for the 2021 Bonds. The ownership of one fully registered 2021 Bond for each maturity as set forth on the inside cover page of this Official Statement, each in the aggregate principal amount of such maturity, will be registered in the name of Cede & Co., as nominee of DTC. See Appendix C – Book-Entry Only System.

SO LONG AS CEDE & CO., AS NOMINEE OF DTC, IS THE REGISTERED OWNER OF THE 2021 BONDS REFERENCES IN THIS OFFICIAL STATEMENT TO THE REGISTERED OWNERS OF THE 2021 BONDS WILL MEAN CEDE & CO. AND WILL NOT MEAN THE BENEFICIAL OWNERS.

None of the District, the Registrar or the Paying Agent will have any responsibility or obligation to DTC's Participants or Indirect Participants (defined in Appendix C), or the persons for whom they act as nominees, with respect to the payments to or the providing of notice for the DTC Participants, the Indirect Participants or the beneficial owners of the 2021 Bonds as further described in Appendix C to this Official Statement.

Debt Service Requirements

The following table sets forth the debt service requirements for the 2021 Bonds in each fiscal year, the total debt service requirements on the Parity Lien Bonds in each fiscal year, and the combined debt service payable on the 2021 Bonds and the Parity Lien Bonds in each fiscal year.

Debt Service Requirements[(1)]

Fiscal Year Ending June 30,	2021 Bonds			Total Debt Service on Parity Lien Bonds	Total Combined Debt Service*
	Principal*	Interest*	Total*		
2022	$210,000	$182,137	$392,137	$157,034	$549,171
2023	185,000	208,000	393,000	157,091	550,091
2024	190,000	200,600	390,600	157,117	547,717
2025	200,000	193,000	393,000	157,113	550,113
2026	210,000	185,000	395,000	157,078	552,078
2027	215,000	176,600	391,600	157,012	548,612
2028	225,000	168,000	393,000	156,916	549,916
2029	235,000	159,000	394,000	156,790	550,790
2030	245,000	149,600	394,600	156,632	551,232
2031	255,000	139,800	394,800	156,444	551,244
2032	265,000	129,600	394,600	156,226	550,826
2033	270,000	121,650	391,650	156,977	548,627
2034	280,000	113,550	393,550	156,682	550,232
2035	290,000	105,150	395,150	156,356	551,506
2036	295,000	96,450	391,450	--	391,450
2037	305,000	87,600	392,600	--	392,600
2038	315,000	79,975	394,975	--	394,975
2039	320,000	72,100	392,100	--	392,100
2040	330,000	64,100	394,100	--	394,100
2041	335,000	55,850	390,850	--	390,850
2042	345,000	47,475	392,475	--	392,475
2043	355,000	38,850	393,850	--	393,850
2044	365,000	29,531	394,531	--	394,531
2045	375,000	19,950	394,950	--	394,950
2046	385,000	10,106	395,106	--	395,106
Total	$7,000,000	$2,833,674	$9,833,674	$2,195,468	$12,029,142

(1) Totals may not add due to rounding.

Source: Municipal Advisor.

* Preliminary, subject to change.

SOURCES AND USES OF FUNDS

Sources and Uses of Funds

The proceeds from the sale of the 2021 Bonds are expected to be applied in the following manner:

Sources and Uses of Funds

	Amount
SOURCE:	
Principal amount	$7,000,000*
Plus: original issue premium	
Total	
USES:	
Project Fund	
Costs of issuance (including underwriting discount)	
Total	

The Project

Together with other District funds, the Project will consist of acquiring properties for fire stations in the District, including fixtures, structures, stations, other buildings and sites, including primarily purchasing the office and warehouse space that the District has been leasing since February 1, 2020.

SECURITY FOR THE 2021 BONDS

General Obligations

General. The 2021 Bonds are direct and general obligations of the District, and the full faith and credit of the District is pledged for the payment of principal and interest due thereon, subject to State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. See "PROPERTY TAX INFORMATION – Property Tax Limitations." The 2021 Bonds are payable by the District from any source legally available at the times such payments are due, including the District's General Fund. In the event, however, that such legally available sources of funds are insufficient, the District is obligated to levy a general (ad valorem) tax on all taxable property within the District for payment of the 2021 Bonds, subject to the limitations provided in the constitution and statutes of the State. Due to the statutory process required for the levy of taxes, in any year in which the District is required to levy property taxes, there may be a delay in the availability of revenues to pay debt service on the 2021 Bonds. See "PROPERTY TAX INFORMATION – Property Tax Collections."

Property Tax Limitations. The constitution and laws of the State limit the total ad valorem property taxes that may be levied by all overlapping taxing units within each county (including the State, the District, the Washoe County School District (the "School District") or any

* Preliminary, subject to change.

special district) in each year. Generally, the combined overlapping tax rate is limited by statute to $3.64 per $100 of assessed valuation. Those limitations are described in "PROPERTY TAX INFORMATION – Property Tax Limitations." In any year in which the total property taxes levied within the District by all applicable taxing units exceed such property tax limitations, the reduction to be made by those units must be in taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness. See "PROPERTY TAX INFORMATION – Property Tax Limitations."

Additional Security for the 2021 Bonds

Pledged Revenues. The 2021 Bonds are additionally secured by a lien (but not necessarily an exclusive lien) on the Pledged Revenues. The lien of the 2021 Bonds on the Pledged Revenues will be on a parity with the lien of the Parity Lien Bonds and any additional Parity Securities and subordinate to the lien of any Superior Securities issued in the future. The Pledged Revenues are comprised of a 15% portion of all income and revenue derived by the District from the Consolidated Tax distributed and imposed pursuant to State law.

General Description of Consolidated Tax. The taxes comprising the Consolidated Tax are discussed generally below. The revenues generated by the Consolidated Tax are deposited into the State's Local Government Tax Distribution Account and then allocated among local governments as described below.

Sales Taxes. The Supplemental City/County Relief Tax ("SCCRT") and Basic City/County Relief Tax ("BCCRT") are each a component of the combined sales and use tax levied by the State (the tax levied on retail sales and the storage, use or other consumption of tangible property). The SCCRT is levied at a rate of 1.75% and the BCCRT is levied at a rate of 0.50%. The revenues from each of these sources are collected monthly by the State Department of Taxation ("Taxation") and, following adjustments for certain rural counties and costs of collections, are remitted to the County of origin, then divided among the local governments within each county according to a formula. In fiscal year 2020, the SCCRT and BCCRT accounted for a combined 82.2% (18.3% and 63.9%, respectively) of the Consolidated Tax distributed within the County.

Sales taxes (including the SCCRT and BCCRT) are imposed on the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the County and also upon the storage, use or other consumption in the County of tangible personal property. State law exempts taxes on the gross receipts from the sale, storage or use of property that it is prohibited from taxing under the constitution or laws of the State. Included in this category are (this list is not intended to be exhaustive): personal property sold to the United States, the State or any political subdivision; personal property sold by or to religious, charitable or educational nonprofit corporations; sales to common carriers; the proceeds of mines; motor vehicle fuel; food; certain feeds and fertilizers; prosthetic devices and other medical appliances; medicines, gas, electricity and water; newspapers, manufactured homes and mobile homes; and aircraft, aircraft engines and component parts.

The total sales and use tax rate applicable within the County is currently 8.265%. Such amount of total sales and use taxes are allocated as illustrated in the following table (of which

only the BCCRT and the SCCRT consolidated taxes are included in the Consolidated Tax from which the Pledged Revenues are derived):

Sales and Use Tax Allocation

Use	Effective Sales and Use Tax Rate
State General Fund	2.000%
Local School Support Tax	2.600
Basic City/County Relief Tax[(1)]	0.500
Supplemental City/County Relief Tax[(1)]	1.750
Washoe County Regional Transportation	0.375
Washoe County Local Government Tax Act	0.250
Washoe County Flood/Public Safety	0.125
Washoe County Railroad Grade Project	0.125
Washoe County School Capital	0.540
Total	8.265%

(1) Components of the Pledged Revenues.

Source: Components of Sales and Use Tax Rates – State of Nevada Department of Taxation

Basic Governmental Services Tax. The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Ninety-four percent of the proceeds of the GST is distributed to local governments in the County of origin. In fiscal year 2020, the GST accounted for 13.9% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax. The Real Property Transfer Tax ("RPTT") is paid by the buyer in a conveyance of real property. The rate of taxation on transfers of real property in the County is $0.65 per $500 of value of the interest in property conveyed, exclusive of any lien or encumbrance upon the property. Of the $0.65 per $500 of value, a portion (55 cents) is deposited in the Local Government Tax Distribution Account for distribution to local governments in the County of origin and the rest is retained by the State for various purposes. In fiscal year 2020, the RPTT accounted for 3.1% of the Consolidated Tax distributed within the County.

Cigarette and Liquor Tax. The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to $1.80 per pack. Of that amount, 10 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the $3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In fiscal year 2020, the Cigarette Tax and the Liquor

Tax accounted for 0.6% and 0.2%, respectively, of the Consolidated Tax distributed within the County.

Collection and Enforcement of Consolidated Tax Revenues

Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly.

Taxation collects the BCCRT, SCCRT, Cigarette and Liquor Taxes directly and deposits the revenues to the Local Government Tax Distribution Account monthly for distribution to the District. The County Treasurer collects RPTT revenues and deposits them with the State, at least quarterly, for inclusion in the Local Government Tax Distribution Account and subsequent monthly distribution to the District. The Department of Motor Vehicles collects the GST and deposits it monthly with the State for deposit in the Local Government Tax Distribution Account and subsequent monthly distribution to the District.

Because the BCCRT and the SCCRT constitute the majority of the Consolidated Tax Revenues, the State's sales tax collection and enforcement procedures are discussed briefly below. In addition to the sales tax enforcement procedure, the State may impose delinquent interest and penalties on late payments of the other taxes collected and also may seek judgments in State court for satisfaction of amounts owed.

Taxation administers all sales taxes within the State, including the BCCRT and the SCCRT. Each licensed retailer is required to remit all sales tax directly to Taxation. Pursuant to State statute, Taxation currently retains a collection fee of 1.75% (that amount is subject to change by the Legislature) of all amounts remitted by retailers. (Notwithstanding the foregoing, the increased fee cannot be applied so as to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of any political subdivision of this State or other public entity). Every person desiring to conduct business as a retailer within the County must obtain a permit from Taxation. Any retailer that fails to comply with State statutes may have its license revoked by Taxation after a hearing held upon 10 days' written notice.

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (*i.e.*, sales taxes collected by retailers in April 2021 were due to Taxation no later than May 31, 2021). Retailers are allowed to deduct 0.25% of the amount due to reimburse themselves for the cost of collecting the tax. Sales tax remittances to Taxation must be accompanied by a return form prescribed by Taxation. Taxation may require returns and payments for periods other than calendar months. Interest on deficient sales tax payments, exclusive of penalties, accrues at rates established by State law. A penalty of 10% of the amount of the deficiency also may be added.

Deficiency notices must be delivered to taxpayers within three years of any deficiency. Failure to pay sales taxes as required results in a lien against the property of the retailer failing to pay. The lien is enforced by Taxation's filing of a certificate and request for judgment with the County Clerk. Immediately upon filing of the certificate, the County Clerk is required to

enter a judgment in the amount owed, including penalties and interest. The lien may be enforced through a warrant executed by the County sheriff. In addition, Taxation may seize and sell property of the delinquent payor as provided by law.

Distribution of Consolidated Tax Collections. Consolidated Taxes are distributed to local governments in accordance with a formula established by State law. State law established a "base year" during the 1997 Legislative session. After that year, each local government receives an annual percentage increase in its base amount according to increases in the prior year's Consumer Price Index. For cities and counties, additional revenues over the base allocations are determined according to a statutory formula that takes into account each local government's relative growth in population and assessed valuation in the prior year. Taxation may determine to reallocate taxes if the assessed value and population of an entity declines over three consecutive years. Over the last five years, the District has received between 3.8% and 3.9% of the Consolidated Tax collections distributed within the County, excluding revenues separately distributed to the Washoe County School District.

Consolidated Tax Revenue Data

Historical Consolidated Tax Revenues and Pro-Forma Debt Service Coverage. The following table sets forth: (i) a history of the District's Consolidated Tax receipts and the resulting Pledged Revenues (ii) the debt service paid on the Parity Securities; and (iii) the associated debt service coverage, calculated by dividing the Pledged Revenues in each year by the annual debt service.

The table includes historical Consolidated Tax collection information for fiscal years 2016 through 2020 and estimated Consolidated Tax collection information for fiscal year 2021. There is no assurance that the Pledged Revenues will continue to be realized in the amounts illustrated below. See "INTRODUCTION – Certain Bondholder Rules – Certain Risk Associated with COVID-19" and other factors described throughout this Official Statement.

Upon issuance of the 2021 Bonds, the estimated maximum annual principal and interest requirements on the 2021 Bonds and the Parity Lien Bonds is $522,078* in fiscal year 2026. See "THE 2021 BONDS – Debt Service Requirements.

Historical Pledged Revenues and Pro Forma Debt Service Coverage

	2016 Actual(2)	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Consolidated Tax Receipts(1)	$7,314,241	$7,713,537	$8,346,596	$8,725,419	$9,021,756	$9,331,699
% Change	5.5%	5.5%	8.2%	4.5%	3.4%	3.4%
Pledged Revenues (15% of Consolidated Tax Receipts)	$1,097,136	$1,157,031	$1,251,989	$1,308,813	$1,353,263	$1,399,755
Parity Securities Debt Service(3)*	$552,078	$552,078	$552,078	$552,078	$552,078	$552,078
Coverage*	2.0x	2.1x	2.3x	2.4x	2.5x	2.5x

(1) Excludes amounts refunded to a taxpayer in fiscal years 2019 and 2020, which result in reported and estimated consolidated tax of $207,387 and $101,014, respectively.
(2) Includes amounts distributed to the Sierra Fire Protection District, which merged with the District in fiscal year 2017.
(3) Represents estimated combined maximum annual debt service on the 2021 Bonds and the Parity Lien Bonds occurring in fiscal year 2026.

Source: The District; the District's Comprehensive Annual Financial Reports for fiscal years 2016-2020 and the District's 2022 Final Budget; compiled by the Municipal Advisor.

For fiscal year 2022, the District budgeted to receive Consolidated Tax revenues of $10,283,112, which would result in Pledged Revenues of $1,542,467. That budgeted figure results in estimated maximum annual principal and interest requirements coverage of 2.8x,* calculated using the estimated debt service payable on the 2021 Bonds and the Parity Lien Bonds in fiscal year 2026* ($522,078*). If the Pledged Revenues are insufficient to pay the debt service on the 2021 Bonds and any Parity Lien Bonds, the District must use other available resources to do so.

Monthly Comparison of Consolidated Tax Collections. The following table presents a comparison of monthly revenues received by the District pursuant to the Consolidated Tax Act for the twelve-month period ending June 30, 2020 and nine-month period ending March 31, 2021 (unaudited). *The data in the following table reflects collection of the full amount received pursuant to the Consolidated Tax Act; however, the Pledged Revenues are comprised of only 15% of that total amount. The information below is intended to illustrate collection trends only; it is not a representation of amounts available to pay the 2021 Bonds.* This table is presented on an accrual basis; accordingly, revenues are accounted for in the month of the original sales rather than the month of actual collection by the District. For example, revenues recorded for "April 2021" in the following table represent sales made by retailers in April 2021 and are recorded in that month even though retailers remitted those revenues to the State in May 2021 and the moneys were received by the District in June 2021. As of March 31, 2021, the District had experienced an increase of approximately 10.2% in Consolidated Tax collections as compared to the same 9-month period for the previous year.

* Preliminary, subject to change.

Comparison of Monthly Consolidated Tax Collections[(1)(2)]

	Twelve-Month Period Ending June 30, 2020		8-Month Period Ending March 31, 2021		Percent Change	
	Current Month	Cumulative	Current Month	Cumulative	Current Month	Cumulative
July	$769,158.09	$769,158.09	$801,054.94	$801,054.94	4.1%	4.1%
August	802,800.43	1,571,958.52	805,887.06	1,606,942.00	0.4	2.2
September	801,055.20	2,373,013.72	862,519.99	2,469,461.99	7.7	4.1
October	784,820.72	3,157,834.44	831,788.44	3,301,250.43	6.0	4.5
November	745,678.27	3,903,512.71	814,173.64	4,115,424.07	9.2	5.4
December	910,603.98	4,814,116.69	970,879.69	5,086,303.76	6.6	5.7
January	727,490.59	5,541,607.28	771,877.02	5,858,180.78	6.1	5.7
February	664,867.51	6,206,474.79	759,000.08	6,617,180.86	14.2	6.6
March	666,378.96	6,872,853.75	955,279.35	7,572,460.21	43.4	10.2
April	542,602.47	7,415,456.22				
May	708,328.76	8,123,784.98				
June	897,970.69	9,021,755.67				
Total	$9,021,755.67		$7,572,460.21			

(1) Reflects collection of the full amount received pursuant to the Consolidated Tax Act; however, the Pledged Revenues pledged to payment of the 2021 Bonds are comprised of only 15% of that total amount.

(2) Does not include amounts refunded to a taxpayer in fiscal years 2019 and 2020, respectively. The average monthly reductions attributable to such refunds in fiscal years 2019 and 2020 are $17,282 and $16,836, respectively.

Source: The District (unaudited).

Additional Bonds

Additional Parity Securities and Superior Securities. The Bond Resolution authorizes the District to issue additional Parity Securities and also authorizes the District to issue Superior Securities. Superior Securities shall not be issued as general obligations of the District.

The following requirements must be met prior to the issuance of additional Parity Securities (except refunding bonds, which have different requirements) or Superior Securities.

A. Absence of Default. At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District must not be in default in making any debt service or rebate payments required by the Bond Resolution with respect to any superior or parity securities. See Appendix B – Summary of Certain Provisions of the Bond Resolution – Flow of Funds.

B. Earnings Test. Except as otherwise described in the Bond Resolution: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional superior or parity securities shall have been at least sufficient to pay an amount equal to the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional superior or parity securities are issued and ending on the last Bond Year in which any then Outstanding Bonds mature) of the Outstanding Bonds and any other Outstanding superior or parity securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor);

or (2) the Pledged Revenues estimated by the Finance, independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional superior or parity securities proposed to be issued, shall be at least equal to such combined maximum annual principal and interest requirements to be paid during such Comparable Bond Year.

C. Adjustment of Pledged Revenues. In any computation of such earnings test as to whether or not additional superior or parity securities may be issued as described in paragraph B above, the amount of the Pledged Revenues for the next preceding Fiscal Year shall be decreased and may be increased by the amount of any loss or gain conservatively estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or Independent Accountant making the computations described above, which loss or gain results from any change in the rate of the imposition of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such superior or parity securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the designated earnings test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Certification of Revenues. A written certification or written opinion by the Chief Fiscal Officer, the District Fire Chief, an independent feasibility consultant or an Independent Accountant, based upon estimates as described in paragraphs B and C above, that the annual revenues when adjusted as described in paragraph C above, are sufficient to pay such amounts as described in paragraph B above, shall be conclusively presumed to be accurate in determining the right of the District to authorize, issue, sell and deliver additional bonds or additional securities superior to or on a parity with the 2021 Bonds.

Subordinate Securities Permitted. Nothing in the Bond Resolution prevents the District from issuing additional bonds or other additional securities payable from the Pledged Revenues having a lien thereon subordinate, inferior and junior to the lien thereon of the 2021 Bonds.

Superior Securities Permitted. The District may issue Superior Securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the 2021 Bonds and the Parity Lien Bonds; however, such Superior Securities shall not be issued as general obligations of the District.

Refunding Securities. The Bond Resolution authorizes the District to issue refunding securities upon satisfaction of the terms described in Appendix B – Summary of Certain Provisions of the Bond Resolution – Refunding Securities.

Bond Resolution Irrepealable

After any of the 2021 Bonds are issued, the Bond Resolution shall constitute an irrevocable contract between the District and the registered owner or owners of the 2021 Bonds; and the Bond Resolution, if any 2021 Bonds are in fact issued, shall be and shall remain

irrepealable until the 2021 Bonds, as to all Bond Requirements, shall be fully paid, canceled and discharged, as provided in the Bond Resolution.

PROPERTY TAX INFORMATION

Property Tax Base and Tax Roll

Taxation reports that the assessed valuation of property within the District for the fiscal year ending June 30, 2021, is $4,634,463,753. That assessed valuation represents an increase of 5.07% from the assessed valuation for fiscal year 2020.

State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the County assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the District each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature. Based upon the assessed valuation for fiscal year 2021 the taxable value of all taxable property within the District is $13,241,325,009.

Taxation has released preliminary assessed valuation information for the fiscal year ending June 30, 2022. The District's preliminary assessed valuation for fiscal year 2022, which remains subject to change until mid-July 2021, is $4,863,673,998, which would represent a 5.0% increase from the assessed valuation from fiscal year 2021. Based upon the preliminary assessed valuation, the preliminary taxable value of all property within the District for fiscal year 2022 is $13,896,211,423.

"Taxable value" is defined in the statutes as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement made which is valued at 10% or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted, *i.e.*, reduced to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

In Nevada, county assessors are responsible for assessments in the counties except for certain properties centrally assessed by the State, which include railroads, airlines, and utility companies.

History of Assessed Value

The following table provides a history of the assessed valuation in the District. Due to property tax abatement laws enacted in 2005 (described in "Required Property Tax Abatements"

below), the taxes collected by taxing entities within the District are capped and there is no longer a direct correlation between changes in assessed value and property tax revenue.

History of Assessed Value

Fiscal Year Ending June 30	Assessed Value of the District[1]	Percent Change
2016	$3,367,922,176	11.1%
2017	3,648,048,808	8.3
2018	3,764,008,621	3.2
2019	4,036,892,458	7.2
2020	4,410,674,441	9.3
2021	4,634,463,753	5.1

(1) Includes the assessed valuation attributable to Net Proceeds of Minerals.

Source: Property Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation for each year shown.

Property Tax Collections

In Nevada, county treasurers are responsible for the collection of property taxes and forwarding the allocable portions thereof to the overlapping taxing units within the counties.

A history of the County's tax roll collection record appears in the following table. *This table reflects all amounts collected by the County, including amounts levied by the County, the School District, the cities within the County, the District and certain special taxing districts. The figures in the following table include property taxes that are not available to pay debt service on the 2021 Bonds.* The table below provides information with respect to the historic collection rates for the County but may not be relied upon to depict the amounts of ad valorem property taxes available to the District in each year. There is no assurance that collection rates will be similar to the historic collection rates depicted below.

Property Tax Levies, Collections and Delinquencies – Washoe County[1]

Fiscal Year Ending June 30	Net Secured Roll Tax Levy[1]	Current Tax Collections	% of Levy (Current) Collected	Delinquent Tax Collections	Total Tax Collections	Total Tax Collections as % of Current Levy[2]
2016	$440,248,128	$438,074,171	99.51%	$3,260,957	$441,335,128	100.25%
2017	451,010,874	449,929,921	99.76	3,012,814	452,942,735	100.43
2018	472,929,524	471,229,251	99.64	3,299,153	474,528,404	100.34
2019	533,683,366	530,712,691	99.45	2,725,411	533,448,103	99.96
2020	535,122,536	532,811,164	99.57	2,646,350	535,455,514	100.06
2021[3]	558,635,702	556,668,456	99.65	1,967,245	558,635,701	100.00

(1) Represents the real property tax roll levies for ad valorem taxes only. Does not include centrally assessed data as of May 31, 2021. Includes Supplemental Real Estate billed as of May 31, 2021. Includes adjustments to levy.
(2) Based on collections to net levy (actual levy less stricken taxes).

Source: Washoe County Comprehensive Annual Financial Report for fiscal year 2020 - Statistical Section, Washoe County Treasurer for preliminary fiscal year 2021 data.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows: 4% of the delinquent amount if one installment is delinquent, 5% of the delinquent amount plus accumulated penalties if two installments are delinquent, 6% of the delinquent amount plus accumulated penalties if three installments are delinquent and 7% of the delinquent amount plus accumulated penalties if four installments are delinquent. In the event of nonpayment, the County treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County treasurer may sell the property to satisfy the tax lien and assessments by local governments for improvements to the property. State law provides alternative remedies for the collection of taxes in certain instances, including judicial foreclosure (which may take place before the expiration of the two-year redemption period) and the issuance of a tax lien by the County Treasurer which may be sold before the expiration of the two-year redemption period (but remains subject to redemption).

All property that is not defined or taxed as "real estate" or "real property" is considered to be "personal property". Taxable personal property includes all property used in conjunction with a business, manufactured homes, aircraft, aircraft hangars, and billboards. Business personal property is reported annually and must include all personal property used in the business on July 1st of the current fiscal year. The County Treasurer issues annual personal property tax bills monthly between August and May; payments are due 30 days after issue.

Largest Taxpayers in the District

The following table represents the ten largest property-owning taxpayers in the District based on fiscal year 2020-21 assessed valuations. The assessed valuations in this table represent both the secured tax roll (real property) and the unsecured tax roll (generally personal property). No independent investigation has been made of, and consequently there can be no representation as to, the financial conditions of the taxpayers listed, or that any such taxpayer will continue to maintain its status as a major taxpayer based on the assessed valuation of its property in the District. It is possible that one or more of the major taxpayers in the District may be experiencing varying degrees of financial difficulty; those or other entities may encounter future difficulties that could negatively impact the timely payment of property taxes.

Ten Largest Taxpayers in the District
Fiscal Year 2020-21

Taxpayer	Type of Business	Assessed Value	% of Total Assessed Value[(1)]
Apple, Inc	Technology	$121,491,274	2.62%
J&J Spanish Springs LLC	Real Estate	11,960,986	0.26
KRE Tiger Cascades-Sierra LLC	Senior Apartments	11,054,233	0.24
Scannell Properties #257 LLC	Real Estate	9,736,644	0.21
Clasen Quality Chocolate Inc	Chocolatier	9,040,054	0.20
Scannel Properties #254 LLC	Real Estate	7,349,280	0.16
Spanish Springs II LLC	Real Estate	6,508,132	0.14
Fox Realty LLC	Real Estate	6,019,372	0.13
DR Horton Inc	Real Estate	5,966,018	0.13
Tarragon-Spanish Springs I LLC	Real Estate	5,495,124	0.12
TOTAL		$194,549,117	4.20%

(1) Based on the District's fiscal year 2021 total assessed valuation of $4,634,463,753.

Source: Washoe County Assessor's Office; compiled by the Municipal Advisor.

Property Tax Limitations

Overlapping Property Tax Caps. Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (*i.e.*, the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation ($5 per $100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to $3.64 per $100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to $4.50 per $100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of $5.00 per $100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that $0.02 of the statewide property tax rate of $0.17 per $100 of assessed valuation is not included in computing compliance with this $3.64 cap. (This $0.02 is, however, counted against the $5.00 cap.) State statutes provide a priority for taxes levied for the payment of general obligation bonded indebtedness in any year in which the proposed tax rate to be levied by overlapping units within a county exceeds any rate limitation, a reduction must

be made by those units for purposes other than the payment of general obligation bonded indebtedness, including interest thereon.

Local Government Property Tax Revenue Limitation. State statutes limit the revenues produced by property tax rates of local governments for purposes other than paying certain general obligation indebtedness. The overall property tax rate is generally limited as follows. The assessed value of property is first differentiated between that for property existing on the assessment rolls in the prior year (old property) and new property. Second, the property tax revenue derived in the prior year is increased by no more than 6% and the tax rate to generate the increase is determined against the current assessed value of the old property. Finally, this tax rate is applied against all taxable property to produce the allowable property tax revenues. This cap operates to limit property tax revenue dependent upon changes in the value of old property and the growth and value of new property.

A local government, other than a school district, may exceed the property tax revenue limitation if the proposal is approved by its electorate at a general or special election. In addition, the Executive Director of the Department of Taxation will add to the allowed revenue from ad valorem taxes, the amount approved by the legislature for the costs to a local government of any substantial programs or expenses required by legislative enactment. Nevada local governments receiving certain sales tax revenues also may levy a property tax to make up any shortfalls between sales tax revenues estimated by the Nevada Department of Taxation and actual sales tax revenues available to local governments.

The Nevada Tax Commission monitors the impact of tax legislation on local government services.

Constitutional Amendment – Abatement of Taxes for Severe Economic Hardship. At the November 5, 2002 election, the State's voters approved an amendment to the State constitution authorizing the Legislature to enact a law providing for an abatement of the tax upon or an exemption of part of the assessed value of an owner-occupied single-family residence to the extent necessary to avoid severe economic hardship to the owner of that residence.

The legislation implementing that amendment provides that the owner of a single-family residence may file a claim with the District treasurer to postpone the payment of all or part of the property tax due against the residence if (among other requirements): the residence has an assessed value of not more than $175,000; the property owner does not own any other real property in the State with an assessed value of more than $30,000; the residence has been occupied by the owner for at least 6 months; the owner is not in bankruptcy; the owner owes no delinquent property taxes on the residence; the owner has suffered severe economic hardship caused by circumstances beyond his control (such as illness or disability expected to last for at least 12 continuous months); and the total annual income of the owner's household is at or below the federally designated poverty level. The amount of tax that may be postponed may not exceed the amount of property tax that will accrue against the residence in the succeeding three fiscal years. Any postponed property tax (and any penalties and the interest that accrue as provided in the statue) constitutes a perpetual lien against the residence until paid. The postponed tax becomes due and payable if: the residence ceases to be occupied by the claimant or is sold; any non-postponed property tax

becomes delinquent; if the claimant dies; or on the date upon which the postponement expires, as determined by the county treasurer.

Required Property Tax Abatements

General. In 2005, the Legislature approved the NRS 361.471 to 361.4735 (the "Abatement Act"), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for primary owner-occupied residential properties (and low-income housing properties) and, for all other properties, an annual percentage equal to the lesser of (a) 8% or (b) the greater of the average annual change in taxable values over the last ten years, as determined by a formula or twice the percentage of increase in the consumer price index for the immediately preceding calendar year. In accordance with such calculations, the increase in ad valorem property tax revenues owed by taxpayers for other properties in fiscal year 2021 is limited to 5.0%. The Abatement Act limits do not apply to new construction. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

Generally, reductions in the amount of ad valorem property tax revenues levied in the District are required to be allocated among all of the taxing entities in the District in the same proportion as the rate of ad valorem taxes levied for that taxing entity bears to the total combined rate of all ad valorem taxes levied for that fiscal year. However, abatements caused by tax rate increases are to be allocated against the entity that would benefit from the tax increase rather than among all entities uniformly. Revenues realized from new or increased ad valorem taxes that are required by any legislative act that was effective after April 6, 2005, generally are exempt from the abatement formulas. The Abatement Act provides for the recapture of previously abated property tax revenues in certain limited situations.

Levies for Debt Service. Revenues resulting from increases in the rate of ad valorem taxes for the payment of tax-secured obligations are exempt from the Abatement Act formulas if increased rates are necessary to pay debt service on the related obligation in any fiscal year if (1) the tax-secured obligations were issued before July 1, 2005; or (2) the governing body of the taxing entity and the District Debt Management Commission make findings that no increase in the rate of an ad valorem tax is anticipated to be necessary for payment of the obligations during their term.

General Effects of Abatement. Limitations on property tax revenues could negatively impact the finances and operations of the taxing entities in the State, including the District, to an extent that cannot be determined at this time. Cumulative ad valorem property tax abatement for the District for Fiscal Years 2017 through 2021 is estimated to equal $16.7 million. The estimated impact of ad valorem property tax abatement for the District in Fiscal Year 2022 is $4.1 million.

Overlapping Tax Rates and General Obligation Indebtedness

Overlapping Tax Rates. The following table sets forth a history of statewide average tax rates and the overlapping tax rate in the District.

History of Statewide Average and Sample Overlapping Property Tax Rates[1]

Fiscal Year Ended June 30	2017	2018	2019	2020	2021
Average Statewide rate	$3.1500	$3.1615	$3.1572	$3.2218	$3.1878
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
Truckee Meadows Fire Protection District	0.5400	0.5400	0.5400	0.5400	0.5400
Palomino Valley GID	0.4198	0.4198	0.4198	0.4198	0.4198
State of Nevada[2]	0.1700	0.1700	0.1700	0.1700	0.1700
Total	$3.6600	$3.6600	$3.6600	$3.6600	$3.6600

(1) Per $100 of assessed valuation.
(2) $0.0200 of the State rate is exempt from the $3.64 cap. See "Property Tax Limitation" above.

Source: Property Tax Rates for Nevada Local Governments - State of Nevada, Department of Taxation, 2016-17 through 2020-21.

Estimated Overlapping General Obligation Indebtedness. In addition to the general obligation indebtedness of the District, other taxing entities are authorized to incur general obligation debt within boundaries that overlap or partially overlap the boundaries of the District. In addition to the entities listed below, other governmental entities may overlap the District but have no general obligation debt outstanding. The following chart sets forth the estimated overlapping general obligation debt (including general obligation medium-term bonds) chargeable to property owners within the District as of June 1, 2021.

Estimated Overlapping Net General Obligation Indebtedness

Entity[1]	Total General Obligation Indebtedness[2]	Presently Self-Supporting General Obligation Indebtedness	Net Direct General Obligation Indebtedness	Percent Applicable[3]	Overlapping Net General Obligation Indebtedness[4]
Washoe County	$182,557,753	$163,800,753	$18,757,000	23.96%	$4,493,280
Washoe County School District	1,128,974,428	547,085,000	581,889,428	23.96	139,392,866
Sun Valley GID	4,471,981	4,471,981	0	100.00	0
State of Nevada	1,210,570,000	323,512,000	887,058,000	3.32	29,415,722
Total	$2,566,822,062	$1,038,869,734	$1,487,704,428		$173,301,868

(1) Other taxing entities overlap the District and may issue general obligation debt in the future.
(2) Includes medium-term bonds and other obligations.
(3) Based on fiscal year 2021 assessed valuation in the receptive jurisdiction. The percent applicable is derived by dividing the assessed valuation of the governmental entity into the assessed valuation of the District or State.
(4) Overlapping Net General Obligation Indebtedness equals total existing general obligation indebtedness less presently self-supporting general obligation indebtedness times the percent applicable.

Source: Debt information compiled by the Municipal Advisor; percentages calculated using information from Property Tax Rates for Nevada Local Governments - State of Nevada - Department of Taxation, 2020-21 and the State Treasurer's office.

The following table sets forth the total net direct and overlapping general obligation indebtedness attributable to the District as of June 1, 2021 (after taking the issuance of the 2021 Bonds into account).

Net Direct & Overlapping General Obligation Indebtedness

Total General Obligation Indebtedness[1]	$12,969,000*
Less: Self-supporting General Obligation Indebtedness[1]	(8,963,000)*
Net Direct General Obligation Indebtedness	4,006,000
Plus: Overlapping Net General Obligation Indebtedness	173,301,868
Net Direct & Overlapping Net General Obligation Indebtedness	$177,307,868

(1) Assumes the issuance of the 2021 Bonds. See "DISTRICT DEBT STRUCTURE – Outstanding Indebtedness and Other Obligations."

* Preliminary, subject to change.

THE DISTRICT

General

The District is empowered through its enabling legislation to make and enforce rules and regulations necessary for the administration and government of the District and for the furnishing of fire protection. Certain powers delegated to the District through its authorizing legislation include the power to levy property taxes, to issue general obligation bonds, to assess property for the costs of certain improvements and the power of eminent domain.

Board of Fire Commissioners

The Board of County Commissioners of the County serves as the ex-officio Board of Fire Commissioners for the District. The current members of the Board, their years of service and their terms of office are as follows:

Commissioner	Year Took Office	Expiration of Term
Bob Lucey, Chair	2015	2023
Vaughn Hartung, Vice Chair	2013	2025
Alexis Hill	2021	2025
Jeanne Herman	2015	2023
Kitty Jung	2007	2023

Administration

Fire Chief. Charles A. Moore has been Fire Chief for the District since 2012. As of 2021, Chief Moore has been a Fire Chief for 30 years. Chief Moore began his career as a volunteer firefighter and started his professional career in 1981. He has held many positions in the fire service - from firefighter, driver/operator, lieutenant, captain, and fire marshal. He graduated from the University of Colorado at Boulder with a degree in Environmental Design. He spent ten years working in the architectural profession concurrently with his career in the fire service. In 2012, the Board of County Commissioners hired Chief Moore to return to the District as a standalone fire agency when Commissioners negated the contract for service between the County and the City of Reno.

Deputy Chief of Operations. Alex Kukulus began his career in the fire service in 1997 in Central California. He became a paramedic before becoming a firefighter with the Sparks Fire Department and the Carson City Fire Department. In 2003, Chief Kukulus began working for the Nevada Division of Forestry as a firefighter/paramedic, which eventually became Sierra Fire, and later the District in 2012. He has held nearly every rank in the fire service during his tenure and has been the Deputy Fire Chief since July of 2019.

Deputy Chief of Fire Protection. Dale Way has been serving the District for the past year and a half. Prior to working for the District, Chief Way served as the Deputy Fire Marshal for the City of North Las Vegas, the third largest and most industrialized municipality in the State, for almost 20 years. He has more than 25 years' experience in the Fire Service and more than 15 years of Fire Management experience. Chief Way has a BA in Business Administration, two Associates degrees related to Fire Science and numerous nationally recognized professional

certifications as well as credentialing as a Fire Marshal from the Center for Public Safety Excellence.

Chief Fiscal Officer. Cynthia Vance, CPA has been the Chief Fiscal Officer for the District since 2017. She has over 16 years of government accounting experience. Ms. Vance graduated from the University of Reno with a bachelor's degree in Accounting in 2004. She worked for a public accounting firm specializing in audits of governments for nine years starting in 2005 and obtained her Certified Public Accounting License in 2007. Ms. Vance worked for the local school district before joining the District.

Employee Relations, Benefits and Pension Matters

General. The District has approximately 170 full-time equivalent employees.

Benefits. The District provides deferred compensation plans to its employees, as well as life insurance, health insurance, paid vacation, sick leave and holidays, and reimbursement for certain educational expenses.

Pension Benefits. The State of Nevada Public Employees' Retirement System ("PERS") covers substantially all public employees of the State, its agencies and its political subdivisions, including the District. PERS, established by the Legislature effective July 1, 1948, is governed by the Public Employees' Retirement Board whose seven members are appointed by the Governor for four-year terms. **Except for certain District-specific information set forth below, the information in this section has been obtained from publicly available documents provided by PERS. The District has not independently verified the information obtained from the publicly available documents provided by PERS and is not responsible for its accuracy.**

All public employees who meet certain eligibility requirements participate in PERS, which is a cost sharing multiple-employer defined benefit plan. Benefits, as established by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months. Benefit payments to which participants may be entitled under PERS include pension benefits, disability benefits and death benefits. The following table illustrates the PERS service credit multiplier which reflects the benefit allowances for members as computed as certain percentages of average compensation for each accredited year of service depending upon when membership commenced (Membership Date) and during which period services were earned (Service Credit Multiplier). For the purpose of illustration, a public employee whose Membership Date occurred prior to July 1, 2001 would receive the Service Credit Multiplier of 2.50% for employment prior to July 1, 2001 and a Service Credit Multiplier of 2.67% for employment thereafter.

PERS Benefit Multiplier

	Service Credit Multiplier				
Membership Date	Before 07/01/01	After 07/01/01	After 01/01/10	After 07/01/15	Highest Contiguous Average Over
Before July 1, 2001	2.50%	2.67%	2.67%	2.67%	36 months
After July 1, 2001, before January 1, 2010	--	2.67%	2.67%	2.67%	36 months
After January 1, 2010, before July 1, 2015	--	--	2.50%	2.50%	36 months
After July 1, 2015	--	--	--	2.25%	36 months

Similarly, legislative changes have created several tiers of retirement eligibility thresholds. The following table illustrates the PERS retirement eligibility thresholds for regular members.

Nevada PERS Retirement Eligibility

Membership Date	Regular	
	Age	Years of Service
Before January 1, 2010	65	5
	60[1]	10
	Any	30[2]
After January 1, 2010, before July 1, 2015	65	5
	62	10
	Any	30
After July 1, 2015	65	5
	62	10
	55	30
	Any	33 1/3

(1) Age 55 for police or firefighters.
(2) 25 years for police or firefighters.

State law requires PERS to conduct a biennial actuarial valuation showing unfunded actuarial accrued liability ("UAAL") and the contribution rates required to fund PERS on an actuarial reserve basis. The actual employer and employee contribution rates are established in cycle with the State's biennium budget on the first full pay period of the even numbered fiscal years. By PERS policy, the system performs an annual actuary study. The most recent independent actuarial valuation report of PERS was completed as of June 30, 2020. The following table reflects some of the key valuation results from the last three PERS' actuary studies:

PERS Actuarial Report

Key Valuation Results	June 30, 2020	June 30, 2019	June 30, 2018
UAAL	$14.49 billion	$14.31 billion	$13.73 billion
Market Value Funding Ratio	77.0%	76.5%	75.2%
Actuarial Value Funding Ratio	76.1%	75.3%	75.1%
Assets Market Value	$46.74 billion	$44.28 billion	$41.42 billion
Assets Actuarial Value	$46.17 billion	$43.61 billion	$41.34 billion

For the purpose of calculating the actuarially determined contribution rate, the UAAL is amortized as a level percent of payroll over a year-by-year closed amortization period where each amortization period is set at 20 years. The amortization period prior to fiscal year 2012 was 30 years. Effective starting fiscal year 2012, the PERS Board adopted a shorter amortization period to be used to amortize new UAAL resulting from actuarial gains or losses and changes in actuarial assumptions. Any new UAAL is amortized over a period equal to the truncated average remaining amortization period of all prior UAAL layers, until the average remaining amortization period is less than 20 years; after that time, 20-year amortization periods will be used. The PERS Board also adopted a five-year asset smoothing policy for net deferred gains/losses.

Effective with fiscal year 2018, the District was required to apply the GASB Statement No. 82, Pension Issues – An Amendment of GASB Statements No. 67, No. 68 and No. 73 to its audited financial statements. This statement clarifies that payments made by an employer to satisfy contribution requirements should be classified as plan member contributions for Statement 67 and as employee contributions for Statement 68. As a result, the District was required to recognize a prior period adjustment to its Net Position as of July 1, 2017 in the government-wide financial statement and proprietary fund statements.

The following presents the net pension liability of PERS as of June 30, 2019, and the District's proportionate share of the net pension liability of PERS as of June 30, 2020, calculated using the discount rate of 7.50%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50%) or one percentage point higher (8.50%) than the current discount rate:

Net Pension Liability

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
PERS Net Pension Liability	$21,113,639,011	$13,635,963,390	$7,420,117,489
District Share of PERS Net Pension Liability	$50,861,112	$32,847,974	$17,874,485

Contribution rates to PERS are established in accordance with State statute. The statute allows for biennial increases or decreases of the actuarially determined rate. The Legislature can increase the contribution rate for members by any amount it determines necessary. Pursuant to statute, there is no obligation on the part of the employers to pay for their proportionate share of the unfunded liability. The District is obligated to contribute all amounts due under PERS; however, in accordance with State law, non-police/fire employees share the annual increases equally with the employer (unless otherwise prohibited by contract). A history of contribution rates is shown below.

	Fiscal Years 2012 and 2013	Fiscal Years 2014 and 2015	Fiscal Years 2016 and 2017	Fiscal Years 2018 and 2019	Fiscal Years 2020 and 2021
Regular members	23.75%	25.75%	28.00%	28.00%	29.25%
Police/fire members	39.75%	40.50%	40.50%	40.50%	42.50%

GASB 82 changed the way that retirement contributions are calculated. The District employs two different contribution plans for PERS: the employer-paid plan where the District contributes the full contribution required on behalf of the employee, and the employer/employee paid plan where the employee and the District contribute equal amounts towards the required contribution. GASB 82 changed the classification of the contributions made by the employer-paid plan.

PERS Contributions

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Contribution	$1,835,776	$1,896,920	$2,156,034	$2,293,573	$2,423,345

See Note 9 in the audited financial statements attached hereto as Appendix A for a summary description of PERS. In addition, copies of the most recent audited financial statements for PERS are available from the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599, 775-687-4200.

Other Post-Employment Benefits.

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. As of July 1, 2000, the District entered into an Interlocal Agreement with the City of Reno to provide for consolidation of services and personnel and the District's fire operations were transferred to the City of Reno and the City accepted liability for retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of retiree health benefit costs including medical, prescription, vision, dental and life insurance based on service earned prior to July 1, 2000.

The Interlocal Agreement was terminated on June 30, 2012 and the District assumed responsibility for its own fire district operations as of July 1, 2012. Any former District employees who retired before July 1, 2012 would maintain retiree health benefits through the City of Reno and the District would continue to pay a proportionate share of retiree health benefit costs. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the full liability for those employees.

Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees hired prior to July 1, 2014 who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligible retirees hired after July 1, 2014 who retire from the District will be required to pay for 100% of the retirees' and families health insurance premiums. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017.

The District receives an actuarial valuation bi-annually. As illustrated in the Required Supplementary Information, the District's net OPEB liability was $4,551,649 as of June 30, 2020 with a measurement date of June 30, 2019, $4,296,791 as of June 30, 2019 with a measurement date of June 30, 2018, and $1,529,568 with a measurement date of June 30, 2017. Changes of assumptions and other inputs reflect a change in the discount rate from 7.00 percent as of the measurement date of June 30, 2017 to 6.00 percent as of the measurement date of June 30, 2018 and a change in the long-term inflation assumption from 2.50 percent as of the measurement date of June 30, 2017 to 3.00 percent as of the measurement date of June 30, 2018. These changes in assumptions and other inputs resulted in a significant increase in the actuarially determined net OPEB liability between fiscal year 2018 and 2019. Additional information on the District's OPEB plan are included in Note 8 and required Supplementary Information in Appendix A.

Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan. During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. The District will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Cybersecurity

The District, as a component unit of the County, contracts with the County for all information technology systems, including cybersecurity. The County, like other large public and private entities, relies on a large and complex technology infrastructure to conduct its operations. As a recipient and provider of personal, private or sensitive information, the County is a potential target for a variety of cyber threats, including, but not limited to, ransomware, hacking, viruses, malware and other attacks on computer, electronic equipment and other connected devices with access to sensitive digital assets and data. Entities or individuals may attempt to gain unauthorized access to the County's systems for the purposes of misappropriating assets or information or causing operational disruption and damage.

Cybersecurity is one of the County's top priorities and recognizing the potential damage that could be caused by any such attacks, the County has taken several steps in implementing control measures and developing a multi-layer and in-depth- defense security model to restrict access to the County's digital assets. Here are some of the steps the County has taken to restrict access to County technology infrastructure and systems: (1) dedicated cybersecurity specialists under the Technology Services Department that is the single source for the County's cybersecurity and awareness; (2) cybersecurity insurance; (3) redundant on-site and off-site backups of almost all County data (4) a disaster recovery site; (5) educational email campaigns to address spear phishing emails and administrative intrusion; (6) CIS cybersecurity framework that defines parameters and best practices; (7) professional outsourced 24/7 active monitoring of network activities; (8) partnership with other agencies in the region to identify cybersecurity

challenges and opportunities; (9) partnership with Cybersecurity and Infrastructure Security Agency (CISA) to perform recurring exercises and audit controls.

In addition, the County utilizes a Defensive Depth model also known as Multi-Layer Security with numerous components (layers) to shield and protect the County's systems including:

- Client (desktop/laptop) security layer software including comprehensive virus and thread detection software and operating system firewall.
- Parameter network firewall layer to protect networks and computing infrastructure
- Datacenter and server scanning and monitoring software
- Network segmentations
- Multi-factor authentication (under implementation – scheduled to go live on July 15, 2021)
- Virtual Private Network for remote users
- Email scanning and threat management

Nevertheless, no assurance can be given that the County's efforts to manage cyber threats and attacks will be successful or that any such attack will not materially impact the operations or finances of the District.

DISTRICT FINANCIAL INFORMATION

Annual Reports

The District Chief Fiscal Officer prepares an annual financial report ("AFR") setting forth the financial condition of the District as of June 30 of each fiscal year. The latest audited report is for the year Ended June 30, 2020. The basic financial statements and related notes come from the AFR which is the official financial report of the District. The basic financial statements were prepared following generally accepted accounting principles. See Note 1 in the audited basic financial statements attached hereto as Appendix A for a summary of the District's significant accounting policies. The District's AFR for the year Ended June 30, 2020, can currently be found at the following address on the internet: www.tmfpd.us, on the Resources page.

Budgeting

Prior to April 15 of each year, the District is required to submit to the State Department of Taxation the tentative budget for the next fiscal year which commences on July 1. The tentative budget contains the proposed expenditures and means of financing them. After reviewing the tentative budget, Taxation is required to notify the District upon its acceptance of the budget.

Following acceptance of the proposed budget by Taxation, the Board is required to conduct a public hearing no earlier than the third Monday in May in conjunction with the District's budget hearing. The Board is required to adopt the final budget on or before June 1. The Board

adopted the Fiscal Year 2022 District Budget on May 18, 2021 and submitted it to the State prior to June 1, 2021.

The District Finance Office is authorized to transfer budgeted amounts within functions or funds, but any other transfers must be approved by the Board. Increases to a fund's budget other than by transfers are accomplished through formal action of the Board. With exception of monies appropriated for specific capital projects for Federal and State grant expenditures (if any), all unencumbered appropriations lapse at the end of the fiscal year.

Accounting

The basic financial statements include both government-wide and fund financial statements. The reporting focus is on either the District as a whole or major individual funds and nonmajor funds in the aggregate.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. When revenues are due but will not be collected within 60 days after year-end, the receivable is recorded and an offsetting deferred revenue account is established. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, post-employment benefits and claims and judgments, are recorded only when payment is due.

General Fund Information

General. The purpose of the General Fund is to finance the ordinary operations of the District (including debt service to the extent that the ad valorem tax levy is not sufficient to service outstanding general obligation debt) and to finance those operations not provided for in other funds. Included are transactions related to the approved current operating budget, its accompanying revenue, expenditures and encumbrances, and its related asset, liability, and fund balances. The General Fund budget for fiscal year 2022 includes $38,054,524 of revenue.

History of District General Fund Revenues, Expenditures and Changes in Fund Balances

General. The following table presents a history of the General Fund revenues, expenditures and changes in fund balance for the fiscal years ended June 30, 2016 through 2020. The table also presents estimated information for the fiscal year ended June 30, 2021 and the

District's final budget for the fiscal year ended June 30, 2022. The information for fiscal years 2016 through 2020 was derived from the District's audited financial reports for each of those years. The information for fiscal years 2021 and 2022 was derived from the District's 2021-22 final budget. The revenue and expenditure categories included in the table reflect those currently required for budgetary and financial reporting purposes by Taxation and as a result, the figures in each category may not be directly comparable to those reported in the AFR for each year.

The information in this table should be read together with the District's audited financial statements for the year Ended June 30, 2020, and the accompanying notes, which are included as Appendix A hereto. Financial statements for prior years can be obtained from the sources listed in "INTRODUCTION – Additional Information."

District General Fund Summary of Revenues, Expenditures and Changes in Fund Balance[(1)]

Fiscal Year Ended June 30,	2016	2017	2018	2019	2020	2021	2022
Revenues	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Budget)
Taxes	$11,114,153	$17,026,920	$17,731,359	$18,467,318	$19,930,329	$21,286,398	$22,478,815
Licenses and permits	22,453	125,208	80,380	36,123	62,074	61,006	60,000
Intergovernmental	13,994,976	9,603,184	10,286,727	9,906,554	12,201,551	11,225,057	12,443,855
Charges for services	11,102	11,280	22,993	6,743	48,480	1,352,757	1,872,898
Miscellaneous	805,533	384,339	462,968	946,838	1,214,092	2,090,409	1,198,956
Total revenues	$25,948,217	$27,150,931	$28,584,427	$29,363,576	$33,456,526	$36,015,627	$38,054,524
Expenditures							
Current							
Public safety	21,737,875	23,085,464	26,514,146	28,166,774	29,904,632	36,841,383	38,972,599
Capital outlay	28,508	35,970	13,340	--	172,528	--	--
Total expenditures	$21,766,383	$23,121,434	$26,527,486	$28,166,774	$30,077,160	$36,841,383	$38,972,599
Excess (Deficiency) of Revenues over Expenditures	4,181,834	4,029,497	2,056,941	1,196,802	3,379,366	(825,756)	(918,075)
Other Financing Sources (Uses)							
Proceeds from asset disposition	22,057	29,593	--	--	--	--	--
Transfers in	--	616,544	--	--	--	--	--
Transfers out	(4,000,000)	(7,250,000)	(4,400,000)	--	(900,000)	(731,000)	(2,716,274)
Total other financing sources (uses)	(3,977,943)	(6,603,863)	(4,400,000)	--	(900,000)	(731,000)	(2,716,274)
Net Change in Fund Balances	203,981	(2,574,366)	(2,343,059)	1,196,802	2,479,366	(1,556,756)	(3,634,349)
Fund Balances, Beginning of Year	10,415,400	10,619,291	10,141,897	7,798,838	8,995,640	11,475,006	9,918,250
Prior Period Adjustment	--	2,096,972	--	--	--	--	--
Fund Balances, End of Year	$10,619,291	$10,141,897	$7,798,838	$8,995,640	$11,475,006	$9,918,250	$6,283,901

(1) The Revenues and Expenditures categories included in this table reflect those currently required for budgetary and financial reporting purposes by the Nevada State Department of Taxation.

Source: Derived from the District's AFRs for fiscal years 2016 through 2020, and the District's 2021-22 Final Budget (for estimated fiscal year 2021 results and fiscal year 2022 budgeted amounts).

Management's Comments Regarding Material Trends

An overview of the financial activity and overall financial condition of the District is presented in the District's Management's Discussion and Analysis included within the AFR for the fiscal year ended June 30, 2020, attached hereto as Appendix A.

The District's final budget was adopted by Board of Fire Commissioners on May 19, 2020 for fiscal year 2021 and for fiscal year 2022 on May 18, 2021. The fiscal year 2021 General Fund budget forecasted revenues at $31,340,644, a 6.3% decline from fiscal year 2020 actual revenues in reaction to the COVID-19 pandemic. This budget included a decrease of over $2 million in consolidated tax revenues which consists primarily of sales taxes, from prior year budget. These declines have not occurred and the consolidated tax revenues has increased every month compared to the same month one year prior. In addition, the District implemented new programs including medical response insurance reimbursements, building plan inspection fees, building permit fees, and fuels reduction cost reimbursement programs. The District is expecting actual fiscal year 2021 general fund revenues to be $36,015,627 a 14.9% increase over budget and a 7.6% increase over fiscal year 2020 general fund revenues. The District expects current year trends and programs to continue and has budgeted fiscal year 2022 general fund revenues at $38,054,524, a 5.7% increase over the fiscal year 2021 current estimate.

The District has budgeted deficit spending for fiscal year 2022 because (a) the District proactively reacted to the COVID-19 pandemic in March of 2020 by reducing expenditures significantly to preserve fund balance in case of significant revenue reductions because of state-wide business shutdowns and (b) the District prepared the budget for fiscal year 2021 with the expectation of declines in revenues and the use of fund balance to maintain service levels. However, as discussed above, the revenues of the District did not decline as expected and continued to grow over the past two fiscal years. The audited ending fund balance for the General Fund was $11,475,006 for fiscal year 2020, which is 38% of expenditures. Accordingly, the District plans to use a portion of this higher than anticipated fund balance for capital expenditures, transfers to fund future liabilities, and to provide enhanced staff training programs. As a general practice, the District prepares a conservative budget that maintains a budgeted fund balance ranging between 15% and 20%.

DISTRICT DEBT STRUCTURE

Debt Limitation

State statutes limit the aggregate principal amount of the District's general obligation debt to five percent (5%) of the District's total reported assessed valuation. The following table presents a record of the District's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Statutory Debt Limitation

Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding General Obligation Debt[(1)(2)]	Additional Statutory Debt Capacity
2017	$3,648,048,808	$182,402,440	--	$182,402,440
2018	3,764,008,621	188,200,431	--	188,200,431
2019	4,036,892,458	201,844,623	--	201,844,623
2020	4,410,674,441	220,533,722	$4,415,000	216,118,722
2021	4,634,463,753	231,723,188	12,969,000	218,754,188

(1) Includes the general obligation bonds, general obligation bonds additionally secured by pledged revenues and general obligation medium-term obligations.
(2) For Fiscal year 2021, includes the anticipated issuance of the 2021 Bonds.

Sources: District and State of Nevada, Department of Taxation.

Outstanding Indebtedness and Other Obligations

Outstanding Indebtedness. On March 19, 2020, the District issued general obligation medium-term bonds in the aggregate principal amount of $4,415,000 (the "2020 Medium-Term Bonds") to provide funds for purchase of fire engines and equipment. The 2020 Medium-Term Bonds have a stated rate of interest of 1.5% and are payable in equal installments over the next ten years. The 2020 Medium-Term Bonds are secured by the full faith and credit of the District but are not secured by the Pledged Revenues. The 2020 Medium-Term Bonds was the District's first issuance of debt.

On October 14, 2020, the District issued general obligation revenue bonds in the aggregate principal amount of $2,100,000 (the "2020 Parity Bonds") to provide funds for the acquisition and improvement of fire stations. The 2020 Parity Bonds have a stated rate of interest of 1.53% and are payable through June 2035. The 2020 Parity Bonds are Parity Lien Bonds. The following table outlines the District's outstanding bonds as of June 1, 2021 after taking the issuance of the 2021 Bonds into account.

Outstanding General Obligation Indebtedness

	Date Issued	Maturity Date	Original Amount	Amount Outstanding
General Obligation Revenue Debt				
Capital Improvement Bond, Series 2020	10/21/20	06/01/35	$2,100,000	$1,963,000
Capital Improvement Bond, Series 2021	07/28/21	06/01/46	7,000,000*	7,000,000*
Total GO-Rev Debt				$8,963,000
Medium-Term General Obligation Debt				
Medium-Term Bond, Series 2020	03/10/20	03/01/30	$4,415,000	$4,006,000
Total Medium-Term GO Debt				$4,006,000
Total Outstanding GO Bonded Debt				$12,969,000

Source: The District.

* Preliminary, subject to change.

District Annual Debt Service Requirements

The following table illustrates the debt service requirements for the District's outstanding general obligation bonds as of June 1, 2021 after taking the issuance of the 2021 Bonds into account.

District Annual Debt Service Requirements[(1)*]

Fiscal Year Ending June 30	General Obligation Medium-Term Bonds[(2)]		General Obligation Revenue Bonds[(3)*]		
	Principal	Interest	Principal	Interest	Total[*]
2022	$416,000	$60,090	$337,000	$212,171	$1,025,261
2023	423,000	53,850	314,000	236,091	1,026,941
2024	430,000	47,505	321,000	226,717	1,025,222
2025	437,000	41,055	333,000	217,113	1,028,168
2026	444,000	34,500	345,000	207,078	1,030,578
2027	452,000	27,840	352,000	196,612	1,028,452
2028	460,000	21,060	364,000	185,916	1,030,976
2029	468,000	14,160	376,000	174,790	1,032,950
2030	476,000	7,140	388,000	163,232	1,034,372
2031	--	--	400,000	151,244	551,244
2032	--	--	412,000	138,826	550,826
2033	--	--	420,000	128,627	548,627
2034	--	--	432,000	118,232	550,232
2035	--	--	444,000	107,506	551,506
2036	--	--	295,000	96,450	391,450
2037	--	--	305,000	87,600	392,600
2038	--	--	315,000	79,975	394,975
2039	--	--	320,000	72,100	392,100
2040	--	--	330,000	64,100	394,100
2041	--	--	335,000	55,850	390,850
2042	--	--	345,000	47,475	392,475
2043	--	--	355,000	38,850	393,850
2044	--	--	365,000	29,531	394,531
2045	--	--	375,000	19,950	394,950
2046	--	--	385,000	10,106	395,106
Total	$4,006,000	$307,200	$8,963,000	$3,066,142	$16,342,342

(1) As of June 1, 2021.

(2) General obligation bonds secured by the full faith, credit and payable from all legally available funds of the District. The ad valorem tax available to pay these bonds is limited to the statutory and constitutional limit described in note (3) below as well as the statutory limitation on the District's maximum operating levy tax rate. See "PROPERTY TAX INFORMATION – Property Tax Limitations."

(3) General obligation bonds secured by the full faith, credit and taxing power of the District. The ad valorem tax available to pay these bonds is limited to the $3.64 statutory and the $5.00 constitutional limit. See "PROPERTY TAX INFORMATION – Property Tax Limitations." These bonds are additionally secured by pledged revenues; if revenues are not sufficient, the District is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. Takes the issuance of the 2021 Bonds into account. See "PROPERTY TAX INFORMATION – Property Tax Limitations."

[*] Preliminary, subject to change.

Other Obligations. The District also had $5,599,978 ($1,986,388 current and $3,613,590 long term) in liability associated with compensated absences as of June 30, 2020. The District also has a long-term liability for a claims and judgments liability associated with pending claims for property and liability, worker's compensation and unprocessed health benefit claims totaling $1,411,418. The District leases office and warehouse space under an operating lease which expires on December 31, 2020 and began a long-term lease on February 1, 2020 for office and warehouse space which expires in fiscal year 2025. Total lease payments in fiscal year 2020 were $206,818. Future minimum payments for these leases are $1,689,549. As discussed under "SOURCES AND USES OF FUNDS – The Project," the District plans to use proceeds of the 2021 Bonds to purchase such leased office and warehouse space and extinguish the underlying lease.

Additional Contemplated Indebtedness

The District may issue general obligation bonds by means of authority granted to it by its electorate or the State Legislature or, under certain circumstances, without an election as provided in existing statutes. The District is currently evaluating the issuance of additional debt to fund construction of fire stations within the next two years

ECONOMIC AND DEMOGRAPHIC INFORMATION

This portion of the Official Statement contains general information concerning historic economic and demographic conditions in and surrounding the District. It is intended only to provide prospective investors with general information regarding the District's community. Most of the economic and demographic information is provided only on a County-wide basis, so such data may vary from circumstances in the District. The information was obtained from the sources indicated and is limited to the time periods indicated. The information is historic in nature; it is not possible to predict whether the trends shown will continue in the future. The District makes no representation as to the accuracy or completeness of data obtained from parties other than the District. The information is historic in nature; it is not possible to predict whether the trends shown will continue in the future.

Population. The table below shows the population growth of Washoe County and the State since 1970. Between 2011 and 2020, Washoe County's population increased 12.3% and the State increased 15.6% over the same time period.

Population

Year	Washoe County	Percent Change	State of Nevada	Percent Change
1970	121,068	--	488,738	--
1980	193,623	59.9%	800,493	63.8%
1990	254,667	31.5	1,201,833	50.1
2000	339,486	33.3	1,998,257	66.3
2010	421,407	24.1	2,700,551	35.1
2011	421,593	--	2,721,794	--
2012	427,704	1.4%	2,750,217	1.0%
2013	432,324	1.1	2,800,967	1.8
2014	436,797	1.0	2,843,301	1.5
2015	441,946	1.2	2,897,584	1.9
2016	448,316	1.4	2,953,375	1.9
2017	451,923	0.8	2,986,656	1.1
2018	460,237	1.8	3,057,582	2.4
2019	469,801	2.1	3,112,937	1.8
2020	473,606	0.8	3,145,184	1.0

Sources: United States Department of Commerce, Bureau of Census (1970-2010 as of April 1st), and Nevada State Department of Taxation (2011-2020 estimates as of July 1st). Populations are subject to periodic revision.

Age Distribution. The following table sets forth a projected comparative age distribution profile for the County, the State and the nation as of January 1, 2021.

Age Distribution

Age	Washoe County	State of Nevada	United States
0-17	21.5%	22.5%	22.2%
18-24	8.5	8.3	9.4
25-34	14.6	13.9	13.5
35-44	12.9	13.5	12.7
45-54	12.0	12.8	12.3
55-64	12.8	12.3	12.8
65-74	11.3	10.3	10.1
75 and Older	6.4	6.4	7.0

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Income

The following two tables reflect the Median Household Effective Buying Income ("EBI"), and also the percentage of households by EBI groups. EBI is defined as "money income" (defined below) less personal tax and nontax payments. "Money income" is defined as the aggregate of wages and salaries, net farm and nonfarm self-employment income, interest, dividends, net rental and royalty income, Social Security and railroad retirement income, other retirement and disability income, public assistance income, unemployment compensation, Veterans Administration payments, alimony and child support, military family allotments, net winnings from gambling, and other periodic income. Deductions are made for personal income taxes (federal, state and local), personal contributions to social insurance (Social Security and federal retirement payroll deductions), and taxes on owner-occupied nonbusiness real estate. The resulting figure is known as "disposable" or "after-tax" income.

Median Household Effective Buying Income Estimates[1]

Year	Washoe County	State of Nevada	United States
2017	$48,320	$47,914	$48,043
2018	54,436	50,009	50,620
2019	55,290	51,985	52,468
2020	60,839	55,709	54,686
2021	61,903	56,292	56,093

(1) The difference between consecutive years is not an estimate of change from one year to the next; combinations of data are used each year to identify the estimated mean of income from which the median is computed.

Source: © The Nielsen Company, *SiteReports*, 2017; and Claritas, ©2018-2021 Environics Analytics (EA).

Percent of Households by Effective Buying Income Groups – 2021 Estimates[1]

Effective Buying Income Group	Washoe County Households	State of Nevada Households	United States Households
Under $24,999	15.0%	18.2%	19.6%
$25,000 - 49,999	24.3	26.1	25.1
$50,000 - 74,999	21.0	20.0	19.5
$75,000 - 99,999	15.2	15.1	14.7
$100,000 - 124,999	9.4	8.2	7.4
$125,000 - 149,999	5.4	4.5	4.6
$150,000 or More	9.7	7.9	9.1

(1) Estimates are snapshots of income groups on January 1, 2021.

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The following table sets forth the annual per capita personal income levels for the residents of the County, the State and the nation. Per capita personal income levels in the County have consistently exceeded state and national levels during the period shown.

Per Capita Personal Income

Year[1]	Washoe County	State of Nevada	United States
2015	$50,819	$44,290	$49,003
2016	52,853	45,320	49,995
2017	57,100	47,615	52,096
2018	61,934	49,944	54,581
2019	63,360	50,985	56,474
2020	n/a	53,635	59,729

(1) County figures posted November 2020; state and national figures posted March 2021. All figures are subject to periodic revisions.

Source: United States Department of Commerce, Bureau of Economic Analysis.

Employment

The County average annual labor force summary as prepared by the State's Department of Employment, Training and Rehabilitation ("DETR") is as follows:

Average Annual Labor Force Summary
Washoe County, Nevada

Calendar Year	2016	2017	2018	2019	2020	2021[1]
Labor Force	229,320	238,443	250,005	259,464	254,278	266,978
Unemployed	11,536	9,986	9,064	8,387	19,734	12,968
Unemployment Rate[2]	5.0%	4.2%	3.6%	3.2%	7.8%	4.9%
Total Employment	217,784	228,457	240,941	251,077	234,544	254,010

(1) Data for the month of April 2021 exclusively and not directly comparable to previous annual averages.
(2) The U.S. unemployment rates for the years 2016 through 2020 are 4.9%, 4.4%, 3.9%, 3.7%, and 8.1%, respectively.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation; and U.S. Department of Labor, Bureau of Statistics.

The following table indicates the number of persons employed, by type of employment, in non-agricultural industrial employment in Reno, NV Metropolitan Statistical Area ("MSA") which consists of Storey and Washoe Counties.

Establishment Based Industrial Employment
Reno MSA, Nevada[1]
(Estimates in Thousands)

Calendar Year	2016	2017	2018	2019	2020	2021[2]
Natural Resources and Mining	0.2	0.3	0.3	0.3	0.4	0.5
Construction	14.6	16.9	17.9	18.2	18.1	17.4
Manufacturing	14.0	17.2	23.3	25.4	24.3	25.6
Trade (Wholesale and Retail)	32.2	33.2	34.0	34.5	32.7	33.8
Transportation, Warehousing and Utilities	17.7	18.8	19.2	19.8	20.1	20.7
Information	2.5	2.6	2.9	3.1	2.9	3.0
Financial Activities	10.4	10.6	10.9	10.9	11.0	11.4
Professional and Business Services	30.1	30.9	32.3	32.1	32.5	35.0
Education and Health Services	25.4	26.1	27.2	28.0	27.3	28.3
Leisure and Hospitality (casinos excluded)	22.6	23.6	24.5	25.1	20.8	22.4
Casino Hotels	14.4	14.3	13.9	13.9	9.6	8.8
Other Services	6.0	6.3	6.4	6.5	5.9	6.0
Government	29.9	30.4	30.0	30.3	29.5	30.5
Total[3]	220.1	231.3	242.8	248.0	235.1	243.4

(1) Reno, NV Metropolitan Statistical Area includes two counties: Storey and Washoe.
(2) Data for the month of April 2021 exclusively and not directly comparable to previous annual averages.
(3) Totals may not add due to rounding. All numbers are subject to periodic revision and are not seasonally adjusted.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

The table below lists the largest fifteen employers in the County. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed below or the likelihood that such entities will maintain their status as major employers in the County.

Largest Employers - Washoe County, Nevada
2020 – 2nd Half

Employer	Employees	Industry
Washoe County School District	5,000-9,999	Public education
Renown Regional Medical Center	1,000-4,999	Health Care Management
Washoe County	1,000-4,999	Local government
Peppermill Hotel Casino - Reno	1,000-4,999	Resort
Nugget Casino Resort	1,000-4,999	Casino
Grand Sierra Resort and Casino	1,000-4,999	Casino
Harrah's Reno Casino	1,000-4,999	Casino
St. Mary's Regional Medical Center	1,000-4,999	Hospital
Eldorado Resort Casino	1,000-4,999	Hotels & motels
Spa at Silver Legacy	1,000-4,999	Casino
University of Nevada, Reno	1,000-4,999	Universities &colleges
International Game Technology	1,000-4,999	Slot machines - sales/service
Circus Circus	1,000-4,999	Casino
Legacy Supply Chain Services	1,000-4,999	Logistics
Sierra NV Health Care System-Veterans	1,000-4,999	Hospital

Source: Washoe County School District, Washoe County, and Infogroup ®, Omaha, NE, 800-555-5211 July 1, 2020. All Rights Reserved. (As posted by Nevada DETR Research & Analysis Bureau.).

The following table lists the firm employment size breakdown for the County.

Size Class of Industries(1)
Washoe County, Nevada - (Non-Government Worksites)

CALENDAR YEAR	4th Qtr 2020	4th Qtr 2019	Percent Change 2020/2019	Employment Totals 4th Qtr 2020
TOTAL NUMBER OF WORKSITES	14,934	15,136	(1.3)%	189,951
Less Than 10 Employees	11,015	11,091	(0.7)	30,565
10-19 Employees	1,969	1,977	(0.4)	26,736
20-49 Employees	1,292	1,377	(6.2)	38,356
50-99 Employees	394	392	0.5	27,499
100-249 Employees	194	226	(14.2)	27,646
250-499 Employees	50	51	(2.0)	16,451
500-999 Employees	11	11	0.0	6,971
1,000+ Employees	9	11	(18.2)	15,727

(1) Subject to revisions.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

Retail Sales

Reno and Sparks are the center of a retail trade area that extends 300 miles eastward to Elko and Eureka, Nevada, 274 miles south to Goldfield, Nevada; Bishop and other Inyo County points in California, 100 miles west and northwest to Quincy, Westwood, Susanville, Truckee, Donner Summit and Lake Tahoe areas of California, and north 247 miles to Lakeview, Oregon. The following table sets forth a history of taxable sales in the County and State.

Taxable Sales[1]

Fiscal Year[2]	County Total	Percent Change	State Total	Percent Change
2016	$7,550,466,734	--	$52,788,295,421	--
2017	7,989,009,111	5.8%	56,547,741,530	7.1%
2018	8,531,252,745	6.8	58,947,823,520	4.2
2019	8,829,863,974	3.5	62,561,025,875	6.1
2020	9,250,415,486	4.8	61,365,683,690	(1.9)
Jul 19 – Mar 20	$6,981,505,253	--	$47,989,069,390	--
Jul 20 – Mar 21	7,932,689,730	13.6%	48,132,766,367	0.3%

(1) Subject to revision.
(2) Fiscal year runs from July 1 to the following June 30.

Source: State of Nevada, Department of Taxation.

Construction

The following table indicates a history of the number of building permits issued in the Cities of Reno and Sparks, and the unincorporated County, and their valuations.

Building Permits
(Value Amounts in Thousands)

Calendar	City of Reno		City of Sparks		Unincorporated Washoe County		Total Washoe County	
Year	Permits	Value	Permits	Value	Permits	Value	Permits	Value
2016	8,000	$725,416	3,536	$205,134	1,890	$266,437	13,426	$1,196,987
2017	9,060	873,647	4,079	477,641	3,932	412,842	17,071	1,764,130
2018	10,101	1,015,808	3,756	299,248	4,340	610,178	18,197	1,925,234
2019	10,323	1,160,152	4,036	340,127	4,226	565,168	18,585	2,065,447
2020	10,627	n/a	4,340	406,727	4,285	895,429	19,252	1,302,156[2]
2021[1]	5,466	n/a	1,993	138,214	1,478	281,368	8,937	419,582[2]

(1) As of May 31, 2021, for Cities of Reno and Sparks, as of April 30, 2021, for Unincorporated Washoe County.
(2) Does not include valuation for City of Reno.

Sources: City of Reno Community Development Department; City of Sparks Building Department, and Washoe County Building Department.

The County's gross taxable 2020 gaming revenue represents 7.6% of the State's total 2020 gaming revenue. The following table sets forth a five-year history of gross taxable gaming revenues and total gaming taxes collected on a State-wide basis and in the County.

Gross Taxable Gaming Revenue and Total Gaming Taxes[1]
Washoe County, Nevada

Fiscal Year Ended	Gross Taxable Gaming Revenue[2]		Percent Change	Gaming Collection[3]		Percent Change
June 30	State Total	County Total	County	State Total	County Total	County
2016	$10,612,521,986	$787,285,353	--	$876,040,147	$63,546,194	--
2017	10,964,590,630	805,553,225	2.32%	874,777,727	64,328,725	1.23%
2018	11,330,597,948	855,589,519	6.21	866,305,681	66,767,048	3.79
2019	11,358,691,489	854,505,254	-0.13	919,517,387	67,352,122	0.88
2020	9,149,847,090	698,381,190	-18.27	617,451,077	44,552,244	-33.85
Jul 19 – Apr 20	$8,573,610,260	$634,147,875	--	$700,683,541[4]	$48,474,460[5]	--
Jul 20 – Apr 21	8,042,259,137	742,289,239	17.05%	658,023,795	63,426,305	30.84%

(1) The figures shown are subject to adjustments due to amended tax filings, fines and penalties.
(2) The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).
(3) Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections. A portion of collections is deposited to the State funds other than the State's General Fund.
(4) Due to the suspension of gaming operations earlier in calendar year 2020, this amount includes $125,817,215 in unused tax credits pursuant to NRS 463.370(12) that were collected in fiscal year 2020 and transferred at fiscal year-end.
(5) This amount includes unused tax credits pursuant to NRS 463.370(12) that were collected in fiscal year 2020 and transferred at fiscal year-end to Counties based on the location of the gaming licensees.

Source: State of Nevada, Gaming Control Board.

Transportation

The Reno/Sparks area is located at a transportation crossroads. Interstate 80, which runs east-west, and U.S. 395, running north-south, provide adequate routes for trucking and personal transportation. The Union Pacific Railroad operates major rail lines through the County and offers connections to other major rail networks, providing both freight and Amtrak passenger service. Intermodal yards and container freight facilities are located in Sparks. Over 65 motor freight companies serve the Reno/Sparks market and approximately 25 licensed common carriers with terminals are in the Reno/Sparks area.

The Reno-Tahoe International Airport (the "Airport") is a medium hub airport owned and operated by the Reno-Tahoe Airport Authority (the "Airport Authority"). The geographical area served by the Airport primarily encompasses the seven Nevada counties of Churchill, Douglas, Humboldt, Lyon, Pershing, Storey, and Washoe and the major cities of Reno, Sparks, and Carson City. The total air trade area for the Airport also includes the Lake Tahoe area and several communities in northeastern California. The Airport generates $3.1 billion per year for the region based on a study conducted by the University of Nevada and EKAY Economic

Consultants released in July 2018. In addition to the revenue, the study sets forth that the Airport and the Reno-Stead Airport, a general aviation facility, supported 24,700 jobs in 2017, making the airports a major economic driver for the region.

In calendar year 2019, the Airport served a total of 4,450,673 passengers, an increase of 5.7% over 2018, and the fifth consecutive increase in year-over-year passenger growth. Much of the yearly growth was a result of larger aircraft on west coast routes and added frequencies to existing markets. In 2020, the Airport served 2,006,420 passengers, a decrease of 54.9% (due to COVID-19 restrictions) compared to the same period in 2019; and handled 147.9 million pounds of air cargo, an increase of 0.7%. In April 2021, the Airport served 247,220 passengers, an increase of 1332% over April 2020, and a decrease of 26.7% versus April 2019.

Distribution and Manufacturing

The County (Reno/Sparks) is a principal manufacturing and distribution center for the Western United States. The State's Freeport Law provides tax-free warehousing of goods while in transit through the State. Coupled with the lack of taxes common in many states, such as franchise, inventory, corporate and personal income, along with geographic location have encouraged new companies to locate in the Reno/Sparks area providing continued growth to the State's and County's industrial base. The area also has a large established Foreign Trade Zone (FTZ 126).

Economic Development

The mission of the Economic Development Authority of Western Nevada is to recruit and expand quality companies that have a positive economic impact on the quality of life in the Reno/Sparks/Lake Tahoe region.

Complementing the area's emphasis on economic diversification are the numerous business incentives unique to the State of Nevada. Competitive wage rates, an expanding labor force, low cost and readily available electrical power, low out-bound freight transportation costs as compared to other prominent Western United States markets, a deferral and/or abatement of sales and use tax on new capital equipment, personal property tax abatement, grant monies for job training, and business license tax abatement programs for qualified companies combine to give business and industry an attractive advantage.

Utilities and Other Resources

Regional Resource Management. The Truckee Meadows Regional Plan was adopted by the Legislature in June 1991 and includes several major policy initiatives for the region relating to water management. Reno, Sparks and the County are currently working together to resolve the issues involved in this area, as well as to adopt a mutually acceptable annexation plan.

Regional Water Planning. In 1995 the Legislature set up a Regional Water Planning Commission for South Washoe County (excluding Lake Tahoe). The commission developed a Regional Water Management Plan that was approved by Reno, Sparks and the County and accepted by the Legislature. Any facility of "regional significance" associated with water supply, wastewater treatment and stormwater drainage must be recognized in the Regional Water

Management Plan or presented for amendment to the Plan. The County Board, serving as the Regional Water Board, eventually approve all amendments.

Water. The primary source of water for residents and businesses of Reno and Sparks, and some areas of the County is the Truckee River, which flows from Lake Tahoe to Pyramid Lake (approximately 120 miles). Underground water and individual private wells augment the river water supply, particularly in the unincorporated areas of the County.

The Truckee Meadows Water Authority ("TMWA") purchased the water division of Sierra Power Resources ("Sierra Resources," formed in 1999 from a merger of Sierra and Nevada Power Company) in mid-2001. TMWA was formed and operates pursuant to a cooperative agreement among Reno, Sparks and the County. TMWA now provides water service to the majority of County residents, including the cities of Reno and Sparks, the major population centers in the County. The remaining areas of the County are served either by special districts, the County Department of Water Resources, private companies and/or private wells.

Wastewater Treatment and Water Reclamation. Sewage treatment within the Truckee Meadows region of the County is provided by five wastewater facilities. All the facilities are owned and operated separately or jointly by Reno, Sparks, and the County. The local governments have several comprehensive programs to improve water quality throughout the Truckee Meadows region. Effluent reuse, stormwater management, water quality monitoring and modeling, and Truckee River restoration represent efforts undertaken to insure that as the Truckee Meadows region continues to grow, water quality is protected.

TAX MATTERS

Federal Tax Matters

In the opinion of Bond Counsel, assuming continuous compliance with certain covenants described below, interest on the 2021 Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Tax Code, and interest on the 2021 Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. For purposes of this paragraph and the succeeding discussion, "interest" includes the original issue discount on certain of the 2021 Bonds only to the extent such original issue discount is accrued as described herein.

The Tax Code imposes several requirements which must be met with respect to the 2021 Bonds in order for the interest thereon to be excluded from gross income and alternative minimum taxable income. Certain of these requirements must be met on a continuous basis throughout the term of the 2021 Bonds. These requirements include: (a) limitations as to the use of proceeds of the 2021 Bonds; (b) limitations on the extent to which proceeds of the 2021 Bonds may be invested in higher yielding investments; and (c) a provision, subject to certain limited exceptions, that requires all investment earnings on the proceeds of the 2021 Bonds above the yield on the 2021 Bonds to be paid to the United States Treasury. The District has covenanted and represented in the Bond Resolution that it will take all steps to comply with the requirements of the Tax Code to the extent necessary to maintain the exclusion of interest on the 2021 Bonds from gross income and alternative minimum taxable income under such federal income tax laws in effect

when the 2021 Bonds are delivered. Bond Counsel's opinion as to the exclusion of interest on the 2021 Bonds from gross income and alternative minimum taxable income is rendered in reliance on these covenants and assumes continuous compliance therewith. The failure or inability of the District to comply with these requirements could cause the interest on the 2021 Bonds to be included in gross income, alternative minimum taxable income or both from the date of issuance. Bond Counsel's opinion also is rendered in reliance upon certifications of the District and other certifications furnished to Bond Counsel. Bond Counsel has not undertaken to verify such certifications by independent investigation.

With respect to Bonds that are sold in the initial offering at a discount (the "Discount Bonds"), the difference between the stated redemption price of the Discount Bonds at maturity and the initial offering price of those bonds to the public (as defined in Section 1273 of the Tax Code) will be treated as "original issue discount" for federal income tax purposes and will, to the extent accrued as described below, constitute interest which is excluded from gross income or alternative minimum taxable income under the conditions and subject to the exceptions described in the preceding paragraphs. The original issue discount on the Discount Bonds is treated as accruing over the respective terms of such Discount Bonds on the basis of a constant interest rate compounded at the end of each six-month period (or shorter period from the date of original issue) ending on June 1 and December 1 with straight line interpolation between compounding dates. The amount of original issue discount accruing each period (calculated as described in the preceding sentence) constitutes interest which is excluded from gross income or alternative minimum taxable income under the conditions and subject to the exceptions described in the preceding paragraphs and will be added to the owner's basis in the Discount Bonds. Such adjusted basis will be used to determine taxable gain or loss upon disposition of the Discount Bonds (including sale or payment at maturity). Owners should consult their own tax advisors with respect to the tax consequences of the ownership of the Discount Bonds.

Owners who purchase Discount Bonds after the initial offering or who purchase Discount Bonds in the initial offering at a price other than the initial offering price (as defined in Section 1273 of the Tax Code) should consult their own tax advisors with respect to the federal tax consequences of the ownership of the Discount Bonds. Owners who are subject to state or local income taxation should consult their tax advisor with respect to the state and local income tax consequences of ownership of the Discount Bonds. It is possible that, under the provisions governing determination of state and local taxes, accrued original issue discount the Discount Bonds may be deemed to be received in the year of accrual even though there not be a corresponding cash payment.

The Tax Code contains numerous provisions which may affect an investor's decision to purchase the 2021 Bonds. Owners of the 2021 Bonds should be aware that the ownership of tax-exempt obligations by particular persons and entities, including, without limitation, financial institutions, insurance companies, recipients of Social Security or Railroad Retirement benefits, taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax-exempt obligations, foreign corporations doing business in the United States and certain "subchapter S" corporations may result in adverse federal and state tax consequences. Under Section 3406 of the Tax Code, backup withholding may be imposed on payments on the 2021 Bonds made to any owner who fails to provide certain required information, including an accurate taxpayer identification number, to certain persons required to collect such information

pursuant to the Tax Code. Backup withholding may also be applied if the owner underreports "reportable payments" (including interest and dividends) as defined in Section 3406, or fails to provide a certificate that the owner is not subject to backup withholding in circumstances where such a certificate is required by the Tax Code. Certain of the 2021 Bonds may be sold at a premium, representing a difference between the original offering price of those 2021 Bonds and the principal amount thereof payable at maturity. Under certain circumstances, an initial owner of such bonds (if any) may realize a taxable gain upon their disposition, even though such bonds are sold or redeemed for an amount equal to the owner's acquisition cost. Bond Counsel's opinion relates only to the exclusion of interest (and, to the extent described above for the Discount Bonds, original issue discount) on the 2021 Bonds from gross income and alternative minimum taxable income as described above and will state that no opinion is expressed regarding other federal tax consequences arising from the receipt or accrual of interest on or ownership of the 2021 Bonds. Owners of the 2021 Bonds should consult their own tax advisors as to the applicability of these consequences.

The opinions expressed by Bond Counsel are based on existing law as of the delivery date of the 2021 Bonds. No opinion is expressed as of any subsequent date nor is any opinion expressed with respect to pending or proposed legislation. Amendments to the federal or state tax laws may be pending now or could be proposed in the future that, if enacted into law, could adversely affect the value of the 2021 Bonds, the exclusion of interest (and, to the extent described above for the Discount Bonds, original issue discount) on the 2021 Bonds from gross income or alternative minimum taxable income or both from the date of issuance of the 2021 Bonds or any other date, the tax value of that exclusion for different classes of taxpayers from time to time, or that could result in other adverse tax consequences. In addition, future court actions or regulatory decisions could affect the tax treatment or market value of the 2021 Bonds. Owners of the 2021 Bonds are advised to consult with their own tax advisors with respect to such matters.

The Internal Revenue Service (the "Service") has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the Service, interest on such tax-exempt obligations is includable in the gross income of the owners thereof for federal income tax purposes. No assurances can be given as to whether or not the Service will commence an audit of the 2021 Bonds. If an audit is commenced, the market value of the 2021 Bonds may be adversely affected. Under current audit procedures the Service will treat the District as the taxpayer and the 2021 Bond owners may have no right to participate in such procedures. The District has covenanted in the Bond Resolution not to take any action that would cause the interest on the 2021 Bonds to lose its exclusion from gross income for federal income tax purposes or lose its exclusion from alternative minimum taxable income except to the extent described above for the owners thereof for federal income tax purposes. None of the District, the Municipal Advisor, Bond Counsel or Special Counsel is responsible for paying or reimbursing any Bond holder with respect to any audit or litigation costs relating to the 2021 Bonds.

State Tax Exemption

In the opinion of Bond Counsel, the 2021 Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

FINANCIAL INSTITUTION INTEREST DEDUCTION

The Tax Code generally provides that a financial institution may not deduct that portion of its interest expense which is allocable to tax-exempt interest. The interest expense which is allocable to tax-exempt interest is an amount which bears the same ratio to the institution's interest expense as the institution's average adjusted basis of tax-exempt obligations acquired after August 7, 1986 bears to the average adjusted basis of all assets of the institution. Tax-exempt obligations may be treated as if issued prior to August 7, 1986 (and therefore are not subject to this rule), if they are "qualified tax-exempt obligations" as defined in the Tax Code and are designated for this purpose by the District.

The District has designated the Bonds for this purpose; however, under provisions of the Tax Code dealing with financial institution preference items, certain financial institutions, including banks, are denied 20% of their otherwise allowable deduction for interest expense with respect to obligations incurred or continued to purchase or carry the Bonds. In general, interest expense with respect to obligations incurred or continued to purchase or carry the Bonds will be in an amount which bears the same ratio as the institution's average adjusted basis in the Bonds bears to the average adjusted basis of all assets of the institution.

Amendments to the Tax Code could be enacted in the future and there is no assurance that any such future amendments which may be made to the Tax Code will not adversely affect the ability of banks or other financial institutions to deduct any portion of its interest expense allocable to tax-exempt interest.

LEGAL MATTERS

Litigation

In the opinion of the District's legal counsel, there is no litigation or controversy of any nature now pending, or to the knowledge of the District's legal counsel, threatened, (i) restraining or enjoining the issuance, sale, execution or delivery of the 2021 Bonds or (ii) in any way contesting or affecting the validity of the 2021 Bonds or any proceedings of the District taken with respect to the issuance or sale thereof, the pledge, collection or application of any moneys or securities provided for the payment of the 2021 Bonds (including the Pledged Revenues), or the corporate existence or the powers of the District.

The District is subject to certain pending and threatened litigation regarding various matters arising in the ordinary course of the District's operations. However, it is the opinion of the District's legal counsel that the pending or threatened litigation will not result in final judgments against the District which would, individually or in the aggregate, adversely affect the District's ability to satisfy the District's obligations for the 2021 Bonds.

Sovereign Immunity

Pursuant to State statute (NRS 41.035), an award for damages in an action sounding in tort against the District may not include any amount as exemplary or punitive damages and is limited to (a) $100,000 per cause of action prior to July 1, 2020, (b) $150,000 per cause of action on or after July 1, 2020, but before July 1, 2022, and (c) $200,000 per cause of action on or after

July 1, 2020. The limitation does not apply to federal actions brought under federal law such as civil rights actions under 42 U.S.C. Section 1983 and actions under The Americans with Disabilities Act of 1990 (P.L. 101-336), or to actions in other states.

Approval of Certain Legal Proceedings

The approving opinion of Sherman & Howard L.L.C., as Bond Counsel, will be delivered with the 2021 Bonds. A form of the bond counsel opinion is attached to this Official Statement as Appendix E. The opinion will include a statement that the obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power inherent in the sovereignty of the State and to the exercise by the United States of the powers delegated to it by the federal constitution, including bankruptcy. Sherman & Howard L.L.C. has also acted as Special Counsel to the District in connection with this Official Statement. Certain matters will be passed upon for the District by the District Attorney.

Police Power

The obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power and powers of taxation inherent in the sovereignty of the State, and to the exercise by the United States of the powers delegated to it by the Federal Constitution.

MUNICIPAL ADVISOR

JNA Consulting Group, LLC is serving as Municipal Advisor to the District in connection with the 2021 Bonds. See "INTRODUCTION – Additional Information" for contact information for the Municipal Advisor. The Municipal Advisor has not audited, authenticated or otherwise verified the information set forth in the Official Statement, or any other related information available to the District, with respect to the accuracy and completeness of disclosure of such information, and no guaranty, warranty or other representation is made by the Municipal Advisor respecting accuracy and completeness of the Official Statement or any other matter related to the Official Statement.

INDEPENDENT AUDITORS

The audited basic financial statements of the District as of and for the year Ended June 30, 2020, included hereto as Appendix A, have been audited by Eide Bailly, certified public accountants, Reno, Nevada, to the extent and for the period stated in their report appearing herein.

Pursuant to State law, the audited financial statements of the District are public documents and no consent from the auditors is required to be obtained prior to inclusion of the audited financial statements in this Official Statement. Accordingly, the District has not requested consent. Eide Bailly has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Eide Bailly also has not performed any procedures relating to this Official Statement.

RATING

Standard & Poor's Ratings Services ("S&P") has assigned the 2021 Bonds the rating shown on the cover page of this Official Statement. An explanation of the significance of any rating given by S&P may be obtained from S&P at 55 Water Street, New York, New York 10041.

There is no assurance that such rating will continue for any given period of time after it is received or that they will not be lowered or withdrawn entirely if, in the judgment of the rating agencies, circumstances so warrant. Other than the District's obligations under the Disclosure Certificate, neither the District nor the Municipal Advisor has undertaken any responsibility either to bring to the attention of the owners of the 2021 Bonds any proposed change in or withdrawal of such ratings or to oppose any such proposed revision. Any such change in or withdrawal of the ratings could have an adverse effect on the market price of the 2021 Bonds.

PUBLIC SALE

The District expects to offer the 2021 Bonds at public sale on July 7, 2021. See Appendix F – Official Notice of Bond Sale.

OFFICIAL STATEMENT CERTIFICATION

The undersigned official hereby confirms and certifies that the execution and delivery of this Official Statement and its use in connection with the offering and sale of the 2021 Bonds has been duly authorized by the Board.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By:_____
Chief Fiscal Officer

APPENDIX A

AUDITED BASIC FINANCIAL STATEMENTS OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE: The audited basic financial statements included in this Appendix A have been excerpted from the District's Annual Financial Report ("AFR") for the fiscal year Ended June 30, 2020. Other information contained in the AFR, including individual fund schedules has been excluded from this Appendix A.

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-9, budgetary comparison information and reconciliation on pages 40-43, schedule of changes in net other postemployment benefit liability and related ratios on page 44, schedule of District's contributions – other postemployment benefits on page 45, schedule of District's share of net pension liability on page 46, and schedule of District's contributions – PERS on page 47, and the notes to the required supplementary information on page 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, including budgetary comparisons and reconciliations, are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report November 25, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Eide Bailly LLP

Reno, Nevada
November 25, 2020

As management of the Truckee Meadows Fire Protection District's (the District) finances, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $11,468,896 which includes $28,469,092 net investment in capital assets, $1,442,078 restricted for wildland fire emergencies, $1,206,309 restricted for claims, and ($19,648,583) which is the unrestricted net position. Governmental activities include all funds of the District.

- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $21,457,336 an increase of $4,897,137 or 29.57% in comparison with the prior year. This increase was primarily caused by the issuance of $4,415,000 in long-term debt. The proceeds are included in the governmental funds however, the liability will not be paid with current economic resources therefore the liabilities is not included in the governmental funds. Approximately 41.33% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Total assets of the District at June 30, 2020 were $56,311,420 with capital assets, net of accumulated depreciation, accounting for $28,839,998 of that total. Total deferred outflows of resources of the District at June 30, 2020 were $10,350,772 all of which is related to post employment costs including health benefits and pension. Of the total liabilities of $51,847,543, approximately 94.17% or $48,826,019 represent liabilities related to long-term liabilities of the District. This is an increase of $6,296,260 in liabilities in comparison with the prior year and was primarily caused by the increase in bonds payable of $4,415,000 issued during the year, compensated absences of $702,902 due to salary increases and growth of the District, and increase in net pension liability of $756,986 due to changes in actuary assumptions and valuations. Total deferred inflows of resources of the District at June 30, 2020 were $3,345,753 all of which is related to post employment costs including health benefits and pension.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave). Total revenues for the year ended June 30, 2020 were $33,325,850 consisting primarily of taxes and intergovernmental revenues, while total expenses were $36,211,227. This resulted in a decrease in net

position of $2,885,377 or 20.10% from prior year. The decrease was primarily caused by non-cash related expenses, including, increases in other postemployment benefit liability, pension liability and compensated absences liability. The District's net position remains strong.

Both of the government-wide financial statements show the public safety function of the District, which is principally supported by taxes and intergovernmental revenues (governmental activities). All governmental activities of the District are included in the public safety function since the District is a single-purpose entity.

The government-wide financial statements can be found on pages 10 and 11 of this report.

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 objectives. 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 fall into the governmental funds category, except for the proprietary fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Fund and Capital Projects Fund, all of which are considered to be major funds. The District adopts an annual appropriated budget for each of its funds. A budgetary comparison statement or schedule has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements and the reconciliations to the government-wide financial statements can be found on pages 12 through 15 of this report.

Proprietary funds. The District maintains one type of proprietary fund, which is an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's functions. The District's internal service fund is used to account for its workers' compensation liability. Because these services benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The internal service fund is reported in the proprietary fund financial statements and can be found on pages 16 through 18 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 39 of this report.

Other information. The District maintains a stabilization fund and a sick annual comp benefits fund for internal purposes. These funds do not meet the definition of special revenue funds under Governmental Accounting

Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* which was implemented in 2011 by the District. The activity for these funds is included in the General Fund in the basic financial statements; however, since the District prepares a budget for these funds, a reconciliation of budgetary basis financial statements to GAAP basis financial statements is presented immediately following the notes to the financial statements. These reconciliations can be found on pages 43 and 49 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

- As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2020, the District's total net position was $11,468,896, which is a $2,885,377 decrease from the prior year. The primary reason for the decrease was the increase in other postemployment benefit liability, pension liability and compensate absences liability.

Truckee Meadows Fire Protection District's Net Position

	Governmental Activities	
	2020	2019
Current and other assets	$ 27,471,422	$ 23,188,368
Capital assets	28,839,998	28,587,268
Total assets	56,311,420	51,775,636
Deferred outflows of resources	10,350,772	10,688,660
Other liabilities	3,021,524	2,882,644
Long-term liabilities	48,826,019	42,668,639
Total liabilities	51,847,543	45,551,283
Deferred inflows of resources	3,345,753	2,558,740
Net position:		
Investment in capital assets	28,469,092	28,587,268
Restricted	2,648,387	7,285,394
Unrestricted	(19,648,583)	(21,518,389)
Total net position	$ 11,468,896	$ 14,354,273

The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $11,468,896. Net position includes the District's net investment in capital assets (e.g., land, buildings, machinery, and equipment). The net investment in capital assets as of June 30, 2020 was $28,469,092. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the District's net position $2,648,387 represents resources that are subject to external restrictions on how they may be used, such as the workers' compensation claims and emergencies. The remaining balance of unrestricted net position was ($19,648,583).

At the end of the current fiscal year, the District is able to report positive balances in two of the three categories of net position. The negative unrestricted net position was caused by the accounting standard requiring the reporting of the Net Pension Liability on the balance sheet.

Truckee Meadows Fire Protection District's Changes in Net Position

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for services	$ 665,975	$ 525,145
Operating grants and contributions	16,109	100
General revenues:		
Property taxes	19,937,912	18,494,193
Consolidated taxes	9,021,756	8,725,419
Other taxes	1,557,133	1,699,759
Unrestricted investment earnings	918,533	733,940
Reimbursements	1,114,528	1,828,454
Other	93,904	900,189
Total revenues	33,325,850	32,907,199
Expenses:		
Public safety	36,116,362	34,083,907
Debt service	94,865	-
Total expenses	36,211,227	34,083,907
Increase (Decrease) in net position	(2,885,377)	(1,176,708)
Net position, July 1	14,354,273	15,530,981
Net position, June 30	$ 11,468,896	$ 14,354,273

Total Revenues. The District's total revenues increased by $418,651, or 1.27%. The primary increase was caused by an increase of $1,443,719 in property tax. Also included in the increase is a $296,337 increase in consolidated taxes. These increases were offset by decreases in reimbursements in the amount of $713,926 primarily related to fire reimbursements in the Emergency Fund and a decrease of other revenues related to a one time gain on sale of property that occurred in the prior fiscal year.

Total Expenses. The District's total expenses increased by $2,127,320 or by 6.24% which was primarily due to salary and benefit increases, including additional costs related to pension and post-employment benefits, and increases in the number of employees due to the growth of the District.

Net Position. The District's total net position decreased by $2,885,377 during the fiscal year ended June 30, 2020. The District's total net position decreased by $1,176,708 during the fiscal year ended June 30, 2019, including a prior period adjustment of $275,736. The decrease in total net position in the fiscal year ended June 30, 2020 was primarily caused by non-cash expenses, including change in other post-employment benefit and pension related liabilities and an increase in compensate absences liability.

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 near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $21,457,336, an increase of $4,897,137 or 29.57% in comparison with the prior year. This increase was primarily caused by the increases is intergovernmental revenues associated with local sales taxes and proceeds from the issuance of bonds. Approximately 41.33% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

The General Fund is the primary operating fund of the District. For the fiscal year ended June 30, 2020, the total fund balance for the General Fund was $12,649,010. The total fund balance includes an assigned fund balance of $3,744,290 which consists of $133,941 assigned for encumbrances, $3,077,279 appropriated to the fiscal year 20/21 budget and $533,070 assigned to pay out accrued sick and annual compensation balances. The remaining fund balance consists of, $36,034 in nonspendable fund balance, and $8,868,686 unassigned.

The total fund balance for the General Fund in the amount of $12,649,010 is an increase of $2,217,975 from the prior year. This increase is primarily caused by increases in intergovernmental revenues associated with local sales taxes.

As a measure of the General Fund's liquidity, it may be useful to compare the June 30, 2020 total fund balance not attributable to the Stabilization Fund or the Sick Annual Comp Benefits Fund of $11,475,006 to fund expenditures. The fund balance represents 38.15% of total General Fund expenditures. This represents approximately 4.6 months' worth of expenditures. The fund balance will give the District's General Fund sufficient cash flow to meet its operational obligations.

The District's Emergency Fund was established according to NRS 474 for the funding for unforeseen emergencies, primarily large wildland fires and other natural disasters. In fiscal year 2020, the District incurred large wildland fires within its jurisdiction; and it provided fire suppression services to other entities for a fee and paid for the State wildland fire insurance program and other expenditures which totaled $609,009. The Emergency Fund balance as of June 30, 2020 was $1,299,060.

The Capital Projects Fund activity in fiscal year 2020 included, most notably, the issuance of bonds in the amount of $4,415,000. Purchases from the Fund, included among other things, the purchase of land for a future consolidated fire station, a ladder truck, and three brush trucks. In addition, the District refurbished five water tenders and replaced computers in all the District's apparatus.

Proprietary funds. The District's proprietary fund provides information on the workers' compensation program of the District. The net position of the Workers' Compensation Internal Service Fund as of June 30, 2020, was $1,206,309. In fiscal year 2020, the District fully funded its workers' compensation liabilities. In fiscal year 2020, the District budgeted to continue to fully fund the District's workers' compensation liabilities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's net investment in capital assets as of June 30, 2020, amounts to $28,839,998 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and building improvements, and vehicles and equipment. Refer to Note 4 for further detail.

Long-term debt. During the fiscal year, the District issued long-term bonded debt in the amount of $4,415,000 to be used to fund the purchase and buildup of vehicles and apparatus, including fire engines and water tenders. This is the first issuance of debt by the District. This debt is backed by the full faith and credit of the District. Scheduled principal and interest payments will commence in fiscal year ending June 30, 2021. Other long-term obligations of the District included compensated absences, such as accrued vacation and sick leave, and estimated workers compensation' claims. Refer to Note 5 for further detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District relies primarily on two types of tax revenues. The first of these is ad valorem or property taxes and is directly affected by the assessed property tax values in Washoe County, Nevada. Property tax revenues are projected to increase for 2020-2021. Assessed values increased by 7.18% for the coming fiscal year.

- The second significant tax revenue for the District, the consolidated tax, consists primarily of sales taxes. For the year ended June 30, 2020, taxable sales in Washoe County increased by 4.8% over the previous fiscal year. For the fiscal year ending June 30, 2021, the District budgeted for a decrease in sales tax revenue of 13.5% in reaction to the current COVID-19 pandemic and the expected impact to sales revenues.

These factors were considered in preparing the District's budget for the 2021 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows, 3663 Barron Way, Reno, Nevada 89511.

Truckee Meadows Fire Protection District

Statement of Net Position

June 30, 2020

	Governmental Activities
Assets	
Cash and investments	$ 20,547,150
Accounts receivable	202,325
Taxes receivable	173,110
Due from other governments, net of allowance for doubtful accounts	2,917,511
Interest receivable	75,540
Deposits	3,526,184
Prepaids	29,602
Capital assets, not being depreciated	3,772,555
Capital assets being depreciated, net of accumulated depreciation	25,067,443
Total assets	56,311,420
Deferred Outflows of Resources	
Pension related amounts	8,114,709
Other postemployment benefits related amounts	2,236,063
Total deferred outflows of resources	10,350,772
Liabilities	
Accounts payable and accrued liabilities	2,405,571
Due to other governments	573,079
Unearned revenue	22,742
Accrued interest	20,132
Noncurrent liabilities	
Due within one year	
Bonds payable	409,000
Claims and judgments	50,645
Compensated absences	1,986,388
Due in more than one year	
Bonds payable	4,006,000
Claims and judgments	1,360,773
Compensated absences	3,613,590
Net other postemployment benefits liability	4,551,649
Net pension liability	32,847,974
Total liabilities	51,847,543
Deferred Inflows of Resources	
Other postemployment benefits related amounts	253,052
Pension related amounts	3,092,701
Total deferred inflows of resources	3,345,753
Net Position	
Investment in capital assets	28,469,092
Restricted for	
Wildland fire emergencies	1,442,078
Claims	1,206,309
Unrestricted	(19,648,583)
Total net position	$ 11,468,896

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Statement of Activities
Year Ended June 30, 2020

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities				
Public safety	$ 36,116,362	$ 665,975	$ 16,109	$ (35,434,278)
Debt service	94,865	-	-	(94,865)
	$ 36,211,227	$ 665,975	$ 16,109	$ (35,529,143)
General Revenues				
Ad valorem taxes				19,937,912
Intergovernmental Revenues				
Consolidated taxes				9,021,756
SCCRT-AB104				1,410,137
Real property transfer tax				146,996
Licenses and permits				62,074
Reimbursements				1,114,528
Unrestricted investment earnings				918,533
Other				27,769
Gain on sale of assets				4,061
Total general revenues				32,643,766
Change in Net Position				(2,885,377)
Net Position, Beginning of Year				14,354,273
Net Position, End of Year				$ 11,468,896

Truckee Meadows Fire Protection District

Balance Sheet - Governmental Funds

June 30, 2020

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and investments	$ 12,643,479	$ 1,220,935	$ 4,048,543	$ 17,912,957
Accounts receivable	202,325	-	-	202,325
Taxes receivable	173,110	-	-	173,110
Due from other governments, net of allowance for doubtful accounts	2,567,036	350,475	-	2,917,511
Interest receivable	51,790	-	14,795	66,585
Deposits	6,432	-	3,519,752	3,526,184
Prepaid	29,602	-	-	29,602
Total assets	$ 15,673,774	$ 1,571,410	$ 7,583,090	$ 24,828,274
Liabilities				
Accounts payable and accrued liabilities	$ 2,202,415	$ 129,332	$ 73,824	$ 2,405,571
Due to other governments	547,658	-	-	547,658
Unearned revenue	22,742	-	-	22,742
Total liabilities	2,772,815	129,332	73,824	2,975,971
Deferred Inflows of Resources				
Unavailable revenues				
Property taxes	132,108	-	-	132,108
Reimbursements	119,841	143,018	-	262,859
Total deferred inflows of resources	251,949	143,018	-	394,967
Fund Balances				
Nonspendable	36,034	-	3,519,752	3,555,786
Restricted	-	1,299,060	563,717	1,862,777
Committed	-	-	3,425,797	3,425,797
Assigned				
For budget shortfall	3,211,220			3,211,220
For compensated absences buyout	533,070			533,070
Unassigned	8,868,686	-	-	8,868,686
Total fund balances	12,649,010	1,299,060	7,509,266	21,457,336
Total liabilities, deferred inflows of resources, and fund balances	$ 15,673,774	$ 1,571,410	$ 7,583,090	$ 24,828,274

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

Total fund balances - total governmental funds		$ 21,457,336
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds.		
Governmental capital assets	47,081,594	
Less accumulated depreciation	(18,241,596)	
		28,839,998
Deferred inflows of resources are not available to pay for current period expenditures, and, therefore, are deferred in the funds.		394,967
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.		
Accrued interest	(20,132)	
Bonds payable	(4,415,000)	
Compensated absences	(5,599,978)	
Net other postemployment benefits liability	(4,551,649)	
Net pension liability	(32,847,974)	
		(47,434,733)
Deferred outflows and inflows of resources related to other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	2,236,063	
Deferred inflows of resources related to OPEB	(253,052)	
		1,983,011
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	8,114,709	
Deferred inflows of resources related to pensions	(3,092,701)	
		5,022,008
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net position of the Internal Service Funds is reported with governmental activities		1,206,309
Net position of governmental activities		$ 11,468,896

Truckee Meadows Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2020

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Taxes	$ 19,930,329	$ -	$ -	$ 19,930,329
Licenses and permits	62,074	-	-	62,074
Intergovernmental	12,201,551	-	-	12,201,551
Charges for services	48,480	-	-	48,480
Miscellaneous	1,241,396	320,653	211,118	1,773,167
Total revenues	33,483,830	320,653	211,118	34,015,601
Expenditures				
Current				
Public safety	30,465,855	609,009	678,769	31,753,633
Capital outlay	-	-	1,720,108	1,720,108
Debt service	-	-	74,733	74,733
Total expenditures	30,465,855	609,009	2,473,610	33,548,474
Excess (Deficiency) of Revenues over Expenditures	3,017,975	(288,356)	(2,262,492)	467,127
Other Financing Sources (Uses)				
Proceeds from debt issuance	-	-	4,415,000	4,415,000
Transfers in	-	-	800,000	800,000
Transfers out	(800,000)	-	-	(800,000)
Sale of capital assets	-	-	15,010	15,010
Total other financing sources (uses)	(800,000)	-	5,230,010	4,430,010
Net Change in Fund Balances	2,217,975	(288,356)	2,967,518	4,897,137
Fund Balances, Beginning of Year	10,431,035	1,587,416	4,541,748	16,560,199
Fund Balances, End of Year	$ 12,649,010	$ 1,299,060	$ 7,509,266	$ 21,457,336

Truckee Meadows Fire Protection District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 4,897,137
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	1,856,074	
Less current year depreciation/amortization	(1,592,395)	
		263,679
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Thus, the change in net position differs from the change in fund balances by the change in unavailable revenue.		(806,585)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities and/or deferred outflows of resources in the Statement of Net Position.		
Bonds issued		(4,415,000)
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	(875,972)	
Change in tax refund	165,885	
Change in accrued interest	(20,132)	
		(730,219)
In the statement of activities, the gain or loss on the disposal of capital assets is reported. In the governmental funds, the gain or loss is not reported. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold less the balance in accumulated depreciation.		(10,949)
Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as pension expense.		
OPEB contributions	651,000	
OPEB expense	(1,095,084)	
Pension contributions	2,423,345	
Pension expense	(4,116,006)	
		(2,136,745)
The internal service funds are used by management to account for the costs of retiree health medical expenses and workers' compensation. The net revenue of the internal service funds is reported with governmental activities.		53,305
Change in net position of governmental activities		$ (2,885,377)

Truckee Meadows Fire Protection District

Statement of Net Position - Proprietary Fund - Workers' Compensation Internal Service Fund

June 30, 2020

	Governmental Activities Internal Service Funds
Assets	
Current assets	
Cash and investments	$ 2,634,193
Interest receivable	8,955
Total assets	2,643,148
Liabilities	
Current liabilities	
Due to other governments	25,421
Claims and judgments	50,645
Total current liabilities	76,066
Noncurrent liabilities	
Claims and judgments	1,360,773
Total liabilities	1,436,839
Net Position	
Restricted for claims	$ 1,206,309

Truckee Meadows Fire Protection District

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

Year Ended June 30, 2020

	Governmental Activities Internal Service Funds
Operating Expenses	
Services and supplies	
Claims	$ 56,516
Miscellaneous	2,952
Total operating expenses	59,468
Operating Income (Loss)	(59,468)
Nonoperating Revenues (Expenses)	
Investment earnings	45,323
Net increase in the fair value of investments	67,450
Total nonoperating revenues (expenses)	112,773
Change in Net Position	53,305
Net Position, Beginning of Year	1,153,004
Net Position, End of Year	$ 1,206,309

	Governmental Activities Internal Service Funds
Operating Activities	
Cash payments for services and supplies	$ (23,161)
Investing Activities	
Investment earnings	113,531
Net Change in Cash and Cash Equivalents	90,370
Cash and Cash Equivalents, Beginning of Year	2,543,823
Cash and Cash Equivalents, End of Year	$ 2,634,193
Reconciliation of operating income (loss) to net cash from (used for) operating activities	
Operating income (loss)	$ (59,468)
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:	
Change in	
Due to other governments	15,858
Pending claims	20,449
Total adjustments	36,307
Net Cash used for Operating Activities	$ (23,161)

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District.

The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County. However, the Board of County Commissioners acts as the Board of Fire Commissioners of the District and as such, as defined in governmental accounting standards generally accepted in the United States of America, the District has been classified as a discretely presented component unit of the County.

Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the District. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of the public safety function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the funds of the District. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources in connection with resources that have been received, but not yet earned. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, postemployment benefits, and claims and judgments, are recorded only when payment is due.

The District initially utilizes restricted resources to finance qualifying activities prior to unrestricted resources, which are utilized as they are needed.

Property taxes, licenses and permits, intergovernmental revenues, and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received by the District.

The focus of proprietary fund measurement is upon determination of operating income or loss, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services (employee benefits). All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The District's Workers' Compensation Internal Service Fund is the only proprietary fund. The financial statements of the Workers' Compensation Internal Service Fund is consolidated into the governmental column when presented in the government-wide financial statements. The costs of these services are reported in the public safety function. The effect of interfund activity has been removed from the government-wide financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The Wildland Fire Emergency Reserve Fund (The Emergency Fund), a special revenue fund under Nevada Revised Statutes (NRS), was created to account for the cost of unforeseen large wildland fire emergencies pursuant to NRS 474.510.

The Capital Projects Fund, a capital projects fund, accounts for the financial resources to be used for the acquisition and construction of major capital assets.

Additionally, the District reports the following fund type:

The Workers' Compensation Fund Internal Service Fund accounts for the workers' compensation activity.

Budgets and Budgetary Accounting

Truckee Meadows Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

1. On or before April 15, the Board of Fire Commissioners files a tentative budget with the Nevada Department of Taxation for all funds.
2. Public hearings on the tentative budget are held on the third Monday in May in conjunction with Washoe County's budget hearing.
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 members of the Board. The final budget must then be forwarded to the Department of Taxation for compliance with State laws and

regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.

4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
5. Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported special revenue fund.

   Pursuant to Nevada Revised Statute 354.598005 the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Fire Commissioners, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year. In accordance with state statute, actual expenditures generally may not exceed budgetary appropriations of the public safety function of the General Fund, Special Revenue Funds, and Capital Projects Fund. Also, actual operating and non-operating expenses of the Internal Service Fund generally may not exceed budgeted amounts.

Cash Deposited and Invested with Washoe County Treasurer

A majority of all cash transactions of the District are handled by the Washoe County Treasurer's office. Cash balances are pooled and, to the extent practicable, invested as permitted by law in combination with Washoe County funds.

For purposes of the Statement of Cash Flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. The District’s cash and investments pooled with Washoe County funds and the District’s payroll cash account are available upon demand, therefore all cash and investments of the District are considered to be cash equivalents.

Taxes Receivable

Real and personal 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.

Personal property taxes receivable reflect only those taxes management believes to be collectible.

Amounts not collected within 60 days after year-end have been recorded as deferred inflows of resources at the governmental fund level.

Receivables

The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2020, the allowance for uncollectible accounts was $11,017 in the Emergency Fund.

Deposits and prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as deposits and prepaid items in both the government-wide and fund financial statements. The amounts of deposits and prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $10,000 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 donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	40 years
Buildings	40 years
Building improvements	20 years
Vehicles and equipment	5 - 20 years

Pension

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

Other Postemployment Benefits

The District provides other postemployment benefits (OPEB) for eligible employees through a single-employer defined benefit OPEB plan. The plan is administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11,2010 by the Board of County Commissioners. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The District's net OPEB liability is measured as of June 30, 2019, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2018, with the amounts rolled forward to June 30, 2019.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow

of resources (expense/expenditure) until then. The District recognizes deferred outflow of resources as it related to the net pension liability and other postemployment benefits.

In addition to liabilities, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents and acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflow of resources as it relates to the net pension liability and the net other postemployment liability on the Statement of Net Position. In addition, the District recognizes deferred inflows of resources as they relate to property taxes, consolidated taxes and wildland fire reimbursements in the governmental fund financial statements.

Long-Term Liabilities

In the government-wide financial statements and the proprietary fund, long-term debt and other long-term obligations are reported as liabilities 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.

Compensated Absences

The costs involved in vacation time and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

The District provides for payment of accrued vacation and accrued comp time upon death, retirement, termination or permanent disability. Employees who are members of the International Association of Fire Fighters (IAFF) Local 2487 upon death, retirement or permanent disability after twenty years of enrollment with the Public Employees' Retirement System of the State of Nevada (PERS) shall be compensated for total accrued sick leave at the rate of 75% for every hour earned increasing by 5% per year up to a maximum of 100% at 25 years of PERS enrollment. For employees who are not members of IAFF Local 2487, upon death, retirement, permanent disability, or termination of an employee after ten years of full-time employment or its equivalent if the employee has not served as a full-time employee for reasons other than discharge for just cause, shall be compensated for total accrued sick leave at the rate of one hour for every three hours earned up to a maximum hour limitation.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable.

Restricted Net Position – Consists of net position with constraints placed on its use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of restricted or net investment in capital assets.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the District considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified based primarily on the extent to which the District is bound to observe constraints imposed on the use of the resources in the fund:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are not in spendable form. For the District this includes deposits and prepaid items.

Restricted Fund Balance - Occurs when constraints are placed on the use of resources externally (such as through debt covenants or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation). For the District, the restricted fund balance consists of restricted assets for capital projects financed with debt and emergency resources.

Committed Fund Balance - Represents amounts that can be used only for the specific purposes determined by of the adoption of an ordinance committing fund balance for a specified purpose by the District's Board of Fire Commissioners prior to the end of the fiscal year. Once adopted, the limitation imposed by the Board of Fire Commissioners remains in place until the resources have been spent for the specified purpose or the Board of Fire Commissioners removes or revises the limitation. For the District, the committed fund balance consists of committed assets for capital projects.

Assigned Fund Balance - Represents amounts that are constrained by the District's intent to be used for specific purposes and consists of the District's encumbrances as approved by the Board of Fire Commissioners and the amount of fund balance to be expended in the ensuing fiscal year as approved by the Board of Fire Commissioners and amounts internally reported for sick and annual compensation benefits.

Unassigned Fund Balance - Represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds, if any, are to be spent first, assigned funds second, and unassigned funds last.

Property Taxes

All real property in the District is assigned a parcel number in accordance with state law, 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 valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January, and March, to the Treasurer of Washoe County. 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 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 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 and mobile homes. In Washoe County, taxes on motor vehicles are collected by a State agency and remitted to the local governments in the County as part of the Consolidated Tax distribution.

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

The District conformed to all significant statutory and administrative code constraints on its financial administration during the year.

Note 3 - Cash and Investments

The District is a voluntary participant in the Washoe County Investment Pool (WCIP). The Washoe County Board of County Commissioners administers and is responsible for the WCIP in accordance with NRS 355.175. The investment pool is not registered with the SEC as an investment company. Public Financial Management, LLC determines the fair value of the investment pool monthly. Washoe County has not provided or obtained any legally binding guarantees during the audit period to support these values. Each participant's share is equal to their investment plus or minus their pro-rata portion of monthly interest income and realized and unrealized gains/losses. The related fair value is $19,805,432 as of June 30, 2020. The District's total cash and investments is as follows at June 30, 2020:

Cash	$ 741,718
WCIP	19,805,432
Total cash and investments	$ 20,547,150

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make required payments. The District does not hold any such investments directly, but participates in the WCIP. The WCIP is unrated by recognized statistical rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the WCIP and the District's Payroll account are covered by one or more of the following: Federal depository insurance, the Securities Investor Protection Corporation, collateral held by the District's agent in the District's name, or by collateral held by depositories in the name of the Nevada Collateral Pool, and the balances are not exposed to custodial credit risk.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

Government Activities:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Capital assets, not being depreciated				
Land	$ 2,359,309	$ 477,481	$ -	$ 2,836,790
Construction in progress	2,013,294	1,206,248	(2,283,777)	935,765
Total capital assets, not being depreciated	4,372,603	1,683,729	(2,283,777)	3,772,555
Capital assets, being depreciated				
Land improvements	381,376	-	-	381,376
Buildings and building improvements	21,468,930	176,825	-	21,645,755
Vehicles and equipment	19,016,123	2,277,175	(11,390)	21,281,908
Total capital assets, being depreciated	40,866,429	2,454,000	(11,390)	43,309,039
Less accumulated depreciation for				
Land improvements	(248,545)	(14,874)	-	(263,419)
Buildings and building improvements	(6,067,513)	(565,075)	-	(6,632,588)
Vehicles and equipment	(10,335,706)	(1,012,446)	2,563	(11,345,589)
Total accumulated depreciation	(16,651,764)	(1,592,395)	2,563	(18,241,596)
Total capital assets, being depreciated, net	24,214,665	861,605	(8,827)	25,067,443
Governmental activities capital assets, net	$ 28,587,268	$ 2,545,334	$ (2,292,604)	$ 28,839,998

The increase in accumulated depreciation includes depreciation expense of $1,592,395 charged to the public safety function.

Note 5 - Long-Term Liabilities

General obligation bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the District.

The District issued general obligation medium-term equipment bonds in the year ended June 30, 2020 to provide funds for purchase of fire engines and equipment. These bonds will be repaid from all legally available funds of the District, including its capital projects fund and its general fund. The bonds have a stated rate of interest of 1.5% and are payable in equal installments over the next 10 years.

The District's outstanding bonds related to governmental activities of $4,415,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against the District and the interest rate may be increased to 1.92% annually.

General obligation bonds outstanding at June 30, 2020, are as follows:

	Issue Date	Final Payment Date	Interest Rate	Original Amount
Direct Placement: General Obligations:				
Medium-term Equipment Bonds Series 2020	3/10/2020	3/1/2030	1.50%	$4,415,000

Interest expense of $20,132 for the year was recorded by the District.

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Amount Outstanding July 1, 2019	Additions	Reductions	Amount Outstanding June 30, 2020	Due Within One Year
General Obligation Bonds	$ -	$4,415,000	$ -	$ 4,415,000	$ 409,000
Compensated absences	4,724,006	2,580,685	1,704,713	5,599,978	1,986,388
Claims and judgments	1,390,969	40,657	20,208	1,411,418	50,645
Tax refund	165,885	-	165,885	-	-
	$6,280,860	$7,036,342	$1,890,806	$ 11,426,396	$2,446,033

Compensated absences are generally liquidated from the General Fund and claims and judgments are liquidated from the Workers' Compensation Internal Service Fund. General Obligation Bonds will be liquidated through transfers to the Debt Service fund, once created in Fiscal year 2021, from the Capital projects fund.

The debt service requirements for the District's bonds are as follows:

Year Ended June 30,	Principal	Interest
2021	$ 409,000	$ 64,569
2022	416,000	60,090
2023	423,000	53,850
2024	430,000	47,505
2025	437,000	41,055
2026-2030	2,300,000	104,700
	$4,415,000	$ 371,769

Note 6 – Operating Leases

The District leases warehouse space under an operating lease agreement. The agreement expires on December 31, 2021. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses.

The District began a long-term lease on February 1, 2020 for office and warehouse space which expires in fiscal year 2025. The agreement expires on January 31, 2025. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses. The lease contains the option of two five year renewal periods at then prevailing fair market rental rate. The District has the right to purchase the building at $185 per square foot, plus fees, any time prior to the 36th month of the lease.

Total lease payments in fiscal year 2020 were $206,818. Future minimum payments for these leases are:

Year Ended June 30,	Minimum Lease Payments
2021	$ 401,056
2022	374,040
2023	346,224
2024	356,610
2025	211,618
	$ 1,689,549

Note 7 - Interfund Activity

Interfund transfers for the year ended June 30, 2020 consisted of the following:

	Transfer in Capital Projects Fund
Transfers out:	
General Fund	$ 800,000

The transfer from the General Fund to the Capital Projects Fund was used to move unrestricted, one-time savings to fund one-time capital outlay expenditures.

Note 8- Postemployment Benefits Other than Pensions (OPEB)

Defined Benefit Plan

Plan Description and Eligibility

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the District's health benefits program. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, District fire operations were transferred to the City of Reno and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of employees' retiree health benefit costs based on

service earned prior to July 1, 2000, for those employees who transferred employment to the City of Reno and retired prior to June 30, 2012 or during the term of the Interlocal Agreement. Health benefits under the City's plan included medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and the District assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any former District employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the Truckee Meadows Fire Protection District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017. The District is a participating employer in the Trust. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. 9th Street Ste D200, Reno, Nevada, 89512.

Employees covered by benefit terms. As of the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments:	50
Active employees:	130

Actuarial assumptions and other inputs

The District’s total OPEB liability of $10,737,148 was measured as of June 30, 2019 was based on the valuation date of July 1, 2018. Projections of the sharing of benefit-related costs are based on established pattern of practice. Actuary valuations include projections of the sharing of benefit-related costs that are based on an established pattern of practice. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

The investment rate of return of 6.00%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the table below), and includes a 3.00% long-term inflation assumption.

Asset Class	Asset allocation
Foreign Developed Equity	21.00%
U.S. Fixed Income	30.00%
U.S. Large Cap Equity	49.00%

The discount rate was based on the long term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits to the extent that plan assets are projected to cover benefit payments and administrative expenses. To the extent that OPEB plan assets are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax-exempt AA or higher Municipal Bonds as of the Measurement Date. Based on the District's current funding policy of funding the Trust annually to maintain a funded percentage of at least 80%, the Fiduciary Net Position and future expected contributions and earnings are projected to be sufficient such that the Trust remains solvent. Therefore, a discount rate of 6.00% is used in calculating the total OPEB liability.

Mortality rates for healthy life were based on the RP-2014 Male and Female Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2018 from the 2006 base year, and projected forward using projection scale MP-2018 on a generational basis.

The number of participants in the plan is not large enough to provide credible data to perform an experience study to establish demographic assumptions for termination, retirement, and mortality. The demographic assumptions used in the June 30, 2018 valuation of OPEB liabilities were developed based Nevada Public Employees Retirement System demographic assumptions.

Changes in the OPEB Liability

	Total OPEB Liability	Increase/ (Decrease) in Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2019 *(Measurement Date June 30, 2018)*	$ 9,817,792	$ 5,521,001	$ 4,296,791
Charges for the year:			
Service Cost	520,411	-	520,411
Interest on the total OPEB liability	613,936	-	613,936
Changes of benefit terms	-	-	-
Differences between actual and expected experience with regard to economic or demographic factors	-	-	-
Changes of assumptions	-	-	-
Benefit payments	(214,991)	(214,991)	-
Contributions from employer	-	463,000	(463,000)
Net investment income	-	450,939	(450,939)
Administrative expense	-	(34,450)	34,450
Total Changes	919,356	664,498	254,858
Balance at June 30, 2020 *(Measurement Date June 30, 2019)*	$ 10,737,148	$ 6,185,499	$ 4,551,649

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.0 percent) or 1-percentage-point higher (7.0 percent) than the current discount rate:

	1% Decrease in Discount Rate (5.00%)	Discount Rate (6.00%)	1% Increase in Discount Rate (7.00%)
Net OPEB liability	$ 5,731,117	$ 4,551,649	$ 3,515,564

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend	Healthcare Cost Trend	1% Increase in Healthcare Cost Trend
Net OPEB liability	$ 3,271,138	$ 4,551,649	$ 6,069,867

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

For the year ended June 30, 2020, the District recognized OPEB expense of $1,095,084. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflow of Resources
Differences between expected and actual experience	$ 18,977	$ -
Changes in assumptions or other inputs	-	1,585,063
Net difference between projected and actual earnings	234,075	-
District contributions subsequent to the measurement date	N/A	651,000
Total	$ 253,052	$ 2,236,063

Deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date in the amount of $651,000 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2021.

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

Year ended June 30,	Recognized Deferred (Inflows)/Outflows of Resources
2021	$ 263,861
2022	263,862
2023	314,295
2024	328,467
2025	161,526
Total	$ 1,332,011

Defined Contribution Plan:

Plan Description and Eligibility

During the year ended June 30, 2019, the District agreed to participate in a Post-Employment Health Plan (PEHP) a defined contribution plan for collectively bargained public employees. Under the agreement with International Association of Fire Fighters Local 2487 (Local 2487), Local 2487 determines the plan administrator for the PEHP and the District agrees to contribute to the PEHP on behalf of the employees. The plan administrator for the PEHP is Nationwide Insurance Company (the Administrator).

Employees who are members of Local 2487 hired with the District on or before July 1 2014, will have a one-time contribution of $1,000 made by the District to the employee's PEHP account for the fiscal year ending June 30, 2019 for the non-supervisory group and for the fiscal year ending June 30, 2020 for the supervisory group; thereafter an annual contribution of $120 will be made by the District to the employee's PEHP account. Employees who are members of Local 2487 group hired with the District after July 1, 2014 will have an annual contribution of $2,880 made by the District to the employee's PEHP account. The employee will pay all associated account administrative

fees for the PEHP to keep the account in good standing. Contribution rates are established within the CBA and may be amended with by mutual agreement of the District and Local 2487.

Vesting and Forfeitures

The plan does not have a vesting period. Each employee shall become an eligible employee as determined by the collective bargaining agreement (CBA) and shall be entitled to receive a contribution to the PEHP as set forth in the participation agreement and CBA on the entry date coincident with or next following the later of the date on which the participant becomes an eligible employee, or the effective date of the PEHP.

If an eligible employee or participant has no dependents on the date notice of death is provided to the Administrator and no dependent is identified and no request to pay qualifying medical care expenses directly to a service provider, on behalf of a deceased eligible employee or participant, is received within 180 days of the date on which the Administrator was notified of an eligible employee or participant's death, the balance in the participant's account will be forfeited.

Any amount forfeited shall be allocated as soon as administratively practicable following, the date on which the Administrator determines that a forfeiture has occurred to the accounts of all other eligible employees and participants who are (or were) employed by the District and have an account balance on the valuation date. Forfeitures shall be allocated among the eligible employee and participants in accordance with procedures established by the Administrator.

The District recognized an OPEB expense related to the defined contribution plan in the amount of $121,480 as of June 30, 2020.

Note 9 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced

service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered PERS 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 PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

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

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

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

For the fiscal years ended June 30, 2020 the Statutory Employer/employee matching rates were 15.25% for Regular and 22.00% for Police/Fire. The Employer-pay contribution (EPC) rate for fiscal years ending June 30, 2020 was 29.25% for Regular and 42.50% for Police/Fire. For the fiscal years ended June 30, 2019 the Statutory Employer/employee matching rates were 14.50% for Regular and 20.75% for Police/Fire. The Employer-pay contribution (EPC) rate for fiscal years ending June 30, 2019 was 28.00% for Regular and 40.50% for Police/Fire.

The District's contributions were $2,423,345 for the year ended June 30, 2020.

PERS Investment Policy

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2019:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return
Domestic Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2019, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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 allocation percentage of the net pension liability was based on the District's total contributions due on wages paid during the measurement period. The District's proportion of the net pension liability is based on its employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2019. At June 30, 2019, the District's proportion was .24089%, which is an increase of .00558% from the proportion measured as of June 30, 2018.

Pension Liability Discount Rate Sensitivity

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

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	$ 50,861,112	$ 32,847,974	$ 17,874,485

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Actuarial Assumptions

The District's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.75%
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Investment Rate of Return	7.50%
Other Assumptions	Same as those used in the June 30, 2019 funding actuarial valuation

Mortality rates for regular and police/fire members are based on the following table:

Healthy:	Headcount–Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50[1], mortality rates are based on the Headcount–Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. [1] The RP-2014 Healthy Anuitant Mortality Tables have rates only for ages 50 and later.
Disabled:	Headcount–Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement:	Headcount–Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. 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.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

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

For the year ended June 30, 2020, the District recognized pension expense of $4,116,006. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,231,761	$ 947,458
Changes in assumptions or other inputs	1,336,777	
Net difference between projected and actual earnings on pension plan investments	-	1,634,069
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,122,826	511,174
District contributions subsequent to the measurement date	2,423,345	-
Total	$ 8,114,709	$ 3,092,701

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of $2,423,345 will be recognized as a reduction of the net pension liability in the year ending June 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2018 (the beginning of the measurement period ended June 30, 2019) is 6.18 years.

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

Year ended June 30,	
2021	$ 819,184
2022	26,271
2023	618,309
2024	744,057
2025	353,904
Thereafter	36,938
Total	$ 2,598,663

Additional Information

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

Note 10 - Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims' liability and activity for the past two years were as follows:

Claims liability, July 1, 2018	$ 1,361,316
Claims and changes in estimates	54,608
Claims paid	(24,955)
Claims liability, June 30, 2019	1,390,969
Claims and changes in estimates	40,657
Claims paid	(20,208)
Claims liability, June 30, 2020	$ 1,411,418

Note 11- Tax Abatement

The District's tax revenues were reduced by $170,207 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

Note 12 – Commitments

On June 23, 2020, the District entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 System. Under the terms of the agreement, the District has committed to paying for an allocated portion of Washoe County's future debt obligation to upgrade the existing radio communication system to address new technology requirement sand aging/availability issues, radio coverage, and mutual aid interconnection. Once Washoe County issues the debt, the District will begin making annual payments to Washoe County. The District's portion of the debt is estimated at $822,115 with estimated annual payments are $70,430 over a term of 15 years.

Note 13- Subsequent Events

On July 1, 2020, the District established the Truckee Meadows Debt Service Fund. The primary purpose of the fund will be to account for the funds necessary to pay the interest and principal on any long-term debt and hold any funds that may be necessary to fund any reserve requirements. The source of revenues to be deposited in the fund will be transfers from the Truckee Meadows Fire Protection General Fund or Capital Projects Fund. The short-term and long-term plan for the expenditures from the fund will be for the debt service requirement and paying reasonable and customary agent and investment and any continuing disclosure fees for the debt, if any.

On July 22, 2020, the District entered into a sublease agreement as the lessor with The Turf Depot Nevada, Inc for the District's leased warehouse space. The term of the agreement expires on December 31, 2021 and includes monthly rental payments of $6,134 for the first five months of the agreement and $6,317 for the final twelve months.

On October 6, 2020, the District approved the issuance of $2,100,000 of general obligation capital improvement bonds to defray wholly or in part the cost of acquisition of properties for stations including fixtures, structures, stations, other buildings and sites.

Required Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund
(Budgetary Basis)
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes				
Ad valorem, general	$ 19,748,845	$ 19,748,845	$ 19,640,065	$ (108,780)
Ad valorem, AB 104	246,855	246,855	290,264	43,409
Licenses and permits				
Gaming, AB 104	30,000	30,000	61,274	31,274
Other	1,000	1,000	800	(200)
Intergovernmental				
Federal grants	-	-	6,109	6,109
Consolidated taxes	9,134,413	9,134,413	9,021,756	(112,657)
Real property transfer tax, AB 104	62,558	62,558	146,996	84,438
Supplemental city/county relief tax, AB 104	506,228	506,228	2,447,163	1,940,935
Interlocal cooperative agreement fire suppression	585,000	585,000	579,527	(5,473)
Charges for services				
Services to other agencies	68,000	98,055	48,000	(50,055)
Other	-	-	480	480
Miscellaneous				
Investment earnings	143,699	143,699	251,251	107,552
Net increase (decrease) in the fair value of investments	-	-	343,303	343,303
Reimbursements	215,774	434,919	596,769	161,850
Other	10,000	15,000	22,769	7,769
Total revenues	30,752,372	31,006,572	33,456,526	2,449,954
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	15,397,402	15,420,457	15,956,883	(536,426)
Employee benefits	9,321,454	9,328,454	9,319,048	9,406
Services and supplies	6,182,737	6,226,882	4,628,701	1,598,181
Capital outlay	-	180,000	172,528	7,472
Total expenditures	30,901,593	31,155,793	30,077,160	1,078,633
Excess (Deficiency) of Revenues over Expenditures	(149,221)	(149,221)	3,379,366	3,528,587

(Continued)

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Other Financing Sources (Uses)				
Transfers out				
Capital Projects Fund	$ (800,000)	$ (800,000)	(800,000)	-
Sick Annual Comp Benefits	(100,000)	(100,000)	(100,000)	-
Contingency	(300,000)	(300,000)	-	300,000
Total other financing sources (uses)	(1,200,000)	(1,200,000)	(900,000)	300,000
Net Change in Fund Balances	(1,349,221)	(1,349,221)	2,479,366	3,828,587
Fund Balances, Beginning of Year	7,238,915	7,238,915	8,995,640	1,756,725
Fund Balances, End of Year	$ 5,889,694	$ 5,889,694	$ 11,475,006	$ 5,585,312

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund - Emergency Fund
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Other	$ 300,000	$ 300,000	$ 320,653	$ 20,653
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	1,150,000	1,150,000	451,886	698,114
Employee benefits	25,000	25,000	3,737	21,263
Services and supplies	293,000	293,000	153,386	139,614
Total expenditures	1,468,000	1,468,000	609,009	858,991
Net Change in Fund Balances	(1,168,000)	(1,168,000)	(288,356)	879,644
Fund Balances, Beginning of the Year	1,500,000	1,500,000	1,587,416	87,416
Fund Balances, End of Year	$ 332,000	$ 332,000	$ 1,299,060	$ 967,060

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis)

Year Ended June 30, 2020

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	$ 19,930,329	$ -	$ -	$ 19,930,329
Licenses and permits	62,074	-	-	62,074
Intergovernmental	12,201,551	-	-	12,201,551
Charges for services	48,480	-	-	48,480
Miscellaneous	1,214,092	27,304	-	1,241,396
Total revenues	33,456,526	27,304	-	33,483,830
Expenditures				
Current				
Public safety	30,077,160	388,695	-	30,465,855
Excess (Deficiency) of Revenues over Expenditures	3,379,366	(361,391)	-	3,017,975
Other Financing Sources (Uses)				
Transfers in	-	100,000	(100,000)	-
Transfers out	(900,000)	-	100,000	(800,000)
Total other financing sources (uses)	(900,000)	100,000	-	(800,000)
Net Change in Fund Balances	2,479,366	(261,391)	-	2,217,975
Fund Balances, Beginning of Year	8,995,640	1,435,395	-	10,431,035
Fund Balances, End of Year	$ 11,475,006	$ 1,174,004	$ -	$ 12,649,010

Truckee Meadows Fire Protection District

Schedule of Changes in Net Other Postemployment Benefit Liability and Related Ratios
Last Ten Fiscal Years

	2019	2018	2017
Total OPEB liability			
Service cost	$ 520,411	$ 417,213	$ 405,061
Interest on the total OPEB liability	613,936	501,045	455,572
Differences between actual and expected experience with regard to economic or demographic factors	-	(27,487)	-
Changes of assumptions	-	2,295,853	-
Benefit payments	(214,991)	(215,174)	(230,891)
Net change in total OPEB liability	919,356	2,971,450	629,742
Total OPEB liability-beginning	9,817,792	6,846,342	6,216,600
Total OPEB liability-ending (a)	$ 10,737,148	$ 9,817,792	$ 6,846,342
Plan fiduciary net position			
Benefit payments	$ (214,991)	$ (215,174)	$ (230,891)
Contributions from employer	463,000	-	-
Net investment income	450,939	435,094	591,731
Administrative expense	(34,450)	(15,693)	(16,744)
Net change in plan fiduciary net position	664,498	204,227	344,096
Plan fiduciary net position-beginning	5,521,001	5,316,774	4,972,678
Plan fiduciary net position-ending (b)	$ 6,185,499	$ 5,521,001	$ 5,316,774
District's net OPEB liability-ending (a) - (b)	$ 4,551,649	$ 4,296,791	$ 1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	57.6%	56.2%	77.7%
Covered-employee payroll	$ 16,004,299	$ 15,660,842	$ 13,199,783
District's net OPEB liability as a percentage of covered-employee payroll	28.4%	27.4%	11.6%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions - Other Postemployment Benefits

Last Ten Fiscal Years

	2020	2019	2018
Actuarially determined contribution	$ 1,113,849	$ 1,037,001	$ 650,895
Contributions in relation to the actuarially determined contribution	651,000	463,000	-
Contribution (deficiency) excess	$ (462,849)	$ (574,001)	$ (650,895)
Covered-employee payroll	$ 16,408,769	$ 16,004,299	$ 15,660,842
Contributions as a percentage of covered payroll	3.97%	2.89%	0.00%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Share of Net Pension Liability
Public Employee's Retirement System of Nevada (PERS)
Last Ten Plan Years

	District's portion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.24089%	$ 32,847,974	$ 11,759,724	279.33%	76.46%
2018	0.23531%	$ 32,090,988	$ 11,003,348	291.65%	75.24%
2017	0.21270%	$ 28,288,166	$ 9,712,107	291.27%	74.42%
2016	0.21696%	$ 29,197,203	$ 9,271,513	314.91%	72.23%
2015	0.22129%	$ 25,358,762	$ 8,435,593	300.62%	75.13%
2014	0.20583%	$ 21,451,071	$ 7,783,987	275.58%	76.31%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Public Employee's Retirement System of Nevada (PERS)
Last Ten Fiscal Years

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered payroll	Contributions as a percentage of covered payroll
2020	$ 2,423,345	$ 2,423,345	$ -	$12,985,484	18.66%
2019	2,293,573	2,293,573	-	11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%
2015	1,707,868	1,707,868	-	8,435,593	20.25%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 1 - Internally Reported (Budgetary Basis) Funds

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the District, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies that two of these internally reported funds of the District do not meet the definition of special revenue funds and do not qualify to be separately presented for external reporting purposes.

These internally reported special revenue funds of the District (Sick Annual Comp Benefits Fund and Stabilization Fund) are combined with the General Fund for external reporting purposes.

Note 2 - Schedule of District's Contributions, OPEB

Actuarially determined contribution rates are calculated as of July 1, 2018, two years prior to the end of the fiscal year in which contributions are reported and projected forward to June 30, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 7.00 percent as of the measurement date of June 30, 2017 to 6.00 percent as of the measurement date of June 30, 2018 and a change in the long-term inflation assumption from 2.50 percent as of the measurement date of June 30, 2017 to 3.00 percent as of the measurement date of June 30, 2018.

APPENDIX B

SUMMARY OF CERTAIN PROVISIONS OF THE BOND RESOLUTION

The following is a brief summary of certain provisions of the Bond Resolution and is qualified in its entirety by the provisions of the Bond Resolution itself.

Definitions

As used in the Bond Resolution, the following terms shall, for all purposes, have the following meanings unless the context clearly requires otherwise.

"Acquisition Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Project Construction and Other Acquisition Account" created in the Bond Resolution.

"annual principal and interest requirements" means the sum of the principal of and interest on the Outstanding Bonds and any other Outstanding designated securities payable from the Pledged Revenues having a lien thereon superior to or on a parity with the lien thereon of the Bonds, to be paid during any Bond Year, but excluding any reserve requirements to secure such payments unless otherwise expressly provided and excluding any amount payable from capitalized interest. In calculating this amount, the principal amount of bonds required to be redeemed prior to maturity pursuant to a mandatory redemption schedule contained in the resolution or other instrument authorizing the issuance of such bonds (e.g., the schedule, if any, set forth in the Certificate of the District) shall be treated as maturing in the Bond Year in which such bonds are so required to be redeemed, rather than in the Bond Year in which the stated maturity of such bonds occurs.

"Chief Fiscal Officer" means the de jure or de facto Chief Fiscal Officer of the District and designated as such by the District, as the chief financial officer of the District for purposes of NRS 350.165.

"Board" means the Board of Fire Commissioners of the District, in the State of Nevada, including any successor of the District.

"Bond Act" means NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law.

"Bond Fund" means the special accounts designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Interest Account," created in the Bond Resolution, and required to be accumulated and maintained in the Bond Resolution which shall be held separate and apart from the Income Fund.

"Bond Requirements" means the principal of, any prior redemption or prepayment premiums due in connection with, and the interest on the Bond and the 2020 Bond and any additional bonds or other additional securities payable from the Pledged Revenues and hereafter issued, or such part of such securities or such other securities as may be designated, as such principal, premiums and interest become due at maturity or on a Redemption Date designated in a mandatory redemption schedule, in a notice of prior redemption, or otherwise.

"Bonds" means the securities issued pursuant to the Bond Resolution and designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021."

"2020 Bond" means the securities issued and designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2020."

"Bond Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year.

"combined maximum annual principal and interest requirements" means the greatest of the annual principal and interest requirements to be paid during any Bond Year for the period beginning with the Bond Year in which such computation is made and ending with the Bond Year in which any bond last becomes due at maturity or on a Redemption Date on which any bond thereafter maturing is called for prior redemption. If any outstanding bonds are subject to variable interest rates, for the purpose of such computation, such interest rates shall be determined by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer. Any such computation shall be adjusted as provided in the Bond Resolution, and shall be made by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer if expressly so required.

"Comparable Bond Year" means, in connection with any Fiscal Year, the Bond Year which ends in the Fiscal Year.

"Consolidated Tax Act" means, collectively, NRS 360.600 to 360.740, inclusive, as amended from time to time.

"Cost of the Project" means all or any part designated by the District of the cost of the Project, which cost, at the option of the District, except as limited by law, may include all or any part of the incidental costs relating to the Project, including, without limitation:

a. Preliminary expenses advanced by the District from funds available for use therefor or from any other source, or advanced with the approval of the District from funds available therefor or from any other source by the State, the Federal Government, or by any other Person with the approval of the District (or any combination thereof);

b. The costs in the making of surveys, audits, preliminary plans, other plans, specifications, estimates of costs, and other preliminaries;

c. The costs of premiums on builders' risk insurance and performance bonds, or a reasonably allocable share thereof;

d. The costs of appraising, printing, estimates, advice, services of engineers, architects, accountants, financial consultants, attorneys at law, clerical help, or other agents or employees;

e. The costs of making, publishing, posting, mailing and otherwise giving any notice in connection with the Project, the filing or recordation of instruments, the taking of options, the issuance of the Bonds and any other securities relating to the Project, and bank fees and expenses;

f. The costs of contingencies;

g. The costs of the capitalization with the proceeds of the Bonds of any interest on the bonds or other securities for any period not exceeding the period estimated by the District to effect the Project plus one year, of any discount on the bonds or other securities, and of any reserves for the payment of the principal of and interest on the Bonds or other securities, of any replacement expenses, and of any other cost of the issuance of the Bonds or other securities relating to the Project;

h. The costs of amending any ordinance, resolution or other instrument authorizing the issuance of or otherwise relating to the Outstanding Bonds or other securities relating to the Project;

i. The costs of funding any medium-term obligations, emergency loans, construction loans and other temporary loans not exceeding 10 years relating to the Project and of the incidental expenses incurred in connection with such loans;

j. The costs of any properties, rights, easements or other interests in properties, or any licenses, privileges, agreements and franchises;

k. The costs of demolishing, removing or relocating any buildings, structures or other facilities on land acquired for the Project, and of acquiring lands to which such buildings, structures or other facilities may be moved or relocated; and

l. All other expenses necessary or desirable and relating to the Project, as estimated or otherwise ascertained by the District. The Board hereby determines that the costs of issuance of the Bonds are necessary or desirable and related to the Project.

"Events of Default" means the events stated in the Bond Resolution.

"Federal Securities" means bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of, or the principal and interest of which securities are unconditionally guaranteed by, the United States.

"Fiscal Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year; but if the Nevada legislature changes

the statutory fiscal year relating to the District, the Fiscal Year shall conform to such modified statutory fiscal year from the time of each such modification, if any.

"General Taxes" or "Taxes" means general (ad valorem) taxes levied by the District against all taxable property within the boundaries of the District (unless otherwise qualified).

"Income Fund" means the special account designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" previously created and continued in the Bond Resolution, which shall be held separate and apart from the Bond Fund.

"Independent Accountant" means any certified public accountant, or any firm of certified public accountants, duly licensed to practice and practicing as such under the laws of the State, as from time to time appointed and compensated by the District:

a. Who or which is, in fact, independent and not under the domination of the District;

b. Who or which does not have any substantial interest, direct or indirect, with the District, and

c. Who or which is not connected with the District as an officer or employee thereof, but who may be regularly retained to make annual or similar audits of any books or records of the District.

"Interest Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Interest Account," created in the Bond Resolution.

"Outstanding" when used with reference to the Bonds or any other designated securities and as of any particular date means all the Bonds or any such other securities payable from the Pledged Revenues, as the case may be, in any manner theretofore and thereupon being executed and delivered:

a. Except any Bond or other security canceled by the District, by the Paying Agent or otherwise on the District's behalf, at or before such date;

b. Except any Bond or other security the payment of which is then due or past due and moneys fully sufficient to pay the same are on deposit with the Paying Agent;

c. Except any Bond or other security for the payment or the redemption of which moneys at least equal to the District's Bond Requirements to the date of maturity or to any Redemption Date, shall have heretofore been deposited with a Trust Bank in escrow or in trust for that purpose, as provided in the Bond Resolution; and

d. Except any Bond or other security in lieu of or in substitution for which another bond or other security shall have been executed and delivered pursuant to the Bond Resolution.

"owner" or any similar term, when used in conjunction with any Bonds, or any other designated securities, means the registered owner of any Bonds or other security which is registrable for payment if it shall at the time be registered for payment otherwise than to bearer.

"Parity Securities" means the 2020 Bond and bonds or securities hereafter issued which have a lien on the Pledged Revenues that is on a parity with the lien thereon of the Bonds.

"Paying Agent" means Zions Bancorporation, National Association, or any successor which may be appointed from time to time as paying agent for the Bonds.

"Pledged Revenues" means a 15% portion of all income and revenue derived by the District from the imposition and collection of the Consolidated Tax and distributed to the District and imposed pursuant to the Consolidated Tax Act and the District. The Pledged Revenues means all or a portion of the Pledged Revenues. The designated term indicates sources of revenues and does not necessarily indicate all or any portion or other part of such revenues in the absence of further qualification. "Pledged Revenues" includes income derived from any supplemental Consolidated Tax imposed by the District if the Board is authorized to include and specifically elects to include the additional tax in "Pledged Revenues" for the remaining term of the Bonds.

"Principal Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Principal Account," created in the Bond Resolution.

"Project" means the means the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor.

"Project Act" means NRS 474.460 through 474.540, inclusive, as amended from time to time.

"Rebate Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Rebate Account" created in the Bond Resolution.

"Redemption Date" means a date fixed for the redemption prior to their respective maturities of any Bonds or other designated securities payable from any Pledged Revenues in any mandatory redemption schedules, or in any notice of prior redemption or otherwise fixed and designated by the District.

"Redemption Price" means, when used with respect to a Bond or other designated security payable from any Pledged Revenues, the principal amount thereof plus the applicable premium, if any, payable upon the redemption thereof prior to the stated maturity date of such Bond or other security on a Redemption Date in the manner contemplated in accordance with the security's terms.

"Registrar" means Zions Bancorporation, National Association, or any successor which may be appointed from time to time as registrar for the Bonds.

"Regular Record Date" means the 15th day of the calendar month next preceding each interest payment date.

"Special Record Date" means a special date fixed by the Paying Agent to determine the names and addresses of owners of the Bonds for the payment of any defaulted interest on any of the Bonds, as further provided in the Bond Resolution. At least 10 days' notice will be given by the Paying Agent electronically or otherwise to each owner of a Bond as stated on the Registrar's registration list at the close of business on a date fixed by the Paying Agent, stating the date of the Special Record Date and the due date fixed for the payment of such defaulted interest

"State" means the State of Nevada.

"Subordinate Securities" means bonds or securities which have a lien on the Pledged Revenues that is subordinate and junior to the lien thereon of the Bonds authorized in the Bond Resolution.

"Superior Securities" means bonds or securities which have a lien on the Pledged Revenues that is superior to the lien thereon of the 2020 Bond and the Bonds authorized in the Bond Resolution.

"Tax Code" means the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds.

"Taxes" means General Taxes.

"Trust Bank" means a state or national bank or trust company which is a member of the Federal Deposit Insurance Corporation and which is located within the United States, which bank is authorized to exercise and is exercising trust powers, and also means any branch of the Federal Reserve Bank.

Disposition of Bond Proceeds

The proceeds of the Bonds upon the receipt thereof at any time or from time to time, shall be credited to the Acquisition Account to be held by the District and used to pay the Cost of the Project, including but not limited to, the costs of issuing the Bonds.

Flow of Funds

So long as any of the Bonds shall be Outstanding, as to any Bond Requirements, the entire Pledged Revenues shall be set aside and credited immediately to the Income Fund.

So long as any of the Bonds shall be Outstanding, as to any Bond Requirements, the Income Fund shall be administered, and the moneys on deposit therein shall be applied in the following order of priority:

(a) First, from the Pledged Revenues, there will be credited to any bond fund created to pay the principal of, interest on and prior redemption premiums due on any Superior

Securities, including any rebate and reasonable reserve requirements therefor, issued in accordance with the provisions of the Bond Resolution:

(i) Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Superior Securities then outstanding.

(ii) Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Superior Securities coming due at maturity, and an amount sufficient to pay the principal of, interest on and any prior redemption premiums due on the outstanding Superior Securities.

(b) Second, the following transfers will be concurrently credited to the Bond Fund with the transfers to the bond funds for the Parity Securities and any bond funds for Parity Securities hereafter issued, the following transfers shall be credited to the Bond Fund:

(i) Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys available therefor, to pay the next maturing installment of interest on the Bonds, then Outstanding.

(ii) Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys available therefor, to pay the next installment of principal of the Bonds coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefore and on deposit therein, to pay the next installment of mandatory sinking fund requirements, if any.

No payment need be made into the Bond Fund, if the amounts in the Bond Fund total a sum at least equal to the entire amount of the Outstanding Bonds, as to all Bond Requirements, both accrued and not accrued, to their respective maturities, in which case moneys in that account in an amount at least equal to such Bond Requirements will be used solely to pay such Bond Requirements as the same become due; and any moneys in excess thereof in the Bond Fund, and any other moneys derived from the Pledged Revenues will be applied as provided in the Bond Resolution.

(c) Third, either concurrently with or subsequent to the payments required above, any moneys remaining in the Income Fund may be used by the District for the payment of Bond Requirements of additional bonds or other additional securities payable from the Pledged Revenues and hereafter authorized to be issued. The lien of such additional bonds or other additional securities on the Pledged Revenues and the pledge thereof for the payment of such additional securities will be superior to, on a parity with or subordinate to the lien and pledge of the Bonds. Payments for bond and reserve funds for any Superior Securities will be made concurrently with the payments for Superior Securities required above. Payments for bond and reserve funds for additional Parity Securities will be made concurrently with the payments for the

Bonds required above, but payments for bond and reserve funds for additional Subordinate Securities will be made after the payments required above for Superior or Parity Securities.

(d) Fourth, and subject to the above provisions but prior to the transfer of any Pledged Revenues to the payment of Subordinate Securities, there will be transferred into the Rebate Account such amounts as are required to be deposited therein to meet the District's obligations under "Tax Covenant" below with respect to the Bonds and any Parity Securities issued in accordance with the provisions of the Bond Resolution and in accordance with Section 148(f) of the Tax Code. Amounts in the Rebate Account will be used for the purpose of making the payments to the United States required by such covenant and Section 148(f) of the Tax Code. Any amounts in the Rebate Account in excess of those required to be on deposit therein by such covenant and Section 148(f) of the Tax Code may be withdrawn therefrom and used for any lawful purpose.

(e) Fifth, any Pledged Revenues thereafter remaining in the Income Fund may be used at any time during any Fiscal Year whenever in the Fiscal Year there shall have been credited to Bond Fund, to the Rebate Account and to each other bond fund, rebate account and reserve fund, if any, for the payment of any other securities payable from the Pledged Revenues, all amounts required to be deposited in those special accounts for such portion of the Fiscal Year, for any one or any combination of lawful purposes, or otherwise, as the District may from time to time determine.

Lien on the Bonds

The Bonds constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the 2020 Bond and any Parity Securities hereafter issued, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities hereafter issued.

The Bonds, the 2020 Bond and any Parity Securities hereafter authorized to be issued and from time to time Outstanding are equally and ratably secured by a lien on the Pledged Revenues and shall not be entitled to any priority one over the other in the application of the Pledged Revenues, regardless of the time or times of the issuance of the Bonds and any other such securities, it being the intention of the District that there shall be no priority among the Bonds and any such Parity Securities, regardless of the fact that they may be actually issued and delivered at different times.

Superior or Parity Securities

The District may issue additional securities payable from the Pledged Revenues and constituting a lien thereon superior to or on a parity with, the lien thereon of the Bonds. The District may issue securities refunding all or a part of the Bonds (or funding or refunding any other then Outstanding securities payable from Pledged Revenues), as provided in "Refunding Securities" below; but before any such additional Superior or Parity Securities are authorized or actually issued (excluding any Superior or Parity refunding Securities other than any securities refunding Subordinate Securities):

(a) At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District shall not be in default in making any required payments described at subsections (a), (b), (c), or (d) of the section entitled "Flow of Funds" above, with respect to any Superior or Parity Securities.

(b) Except as hereinafter otherwise provided: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional Superior or Parity Securities shall have been at least sufficient to pay an amount equal to the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional Superior or Parity Securities are issued and ending on the last Bond Year in which any then Outstanding Bonds last mature) of the Outstanding Bonds and any other Outstanding Superior or Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor); or, (2) the Pledged Revenues estimated by the District Chief Fiscal Officer, an independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional Superior or Parity Securities proposed to be issued, shall be at least equal to maximum annual principal and interest requirements to be paid during such Comparable Bond Year (the "Earnings Test").

(c) In the computation of the Earnings Test, the amount of the Pledged Revenues for the next preceding Fiscal Year must be decreased and may be increased by the amount of any loss or gain conservatively estimated by the District Chief Fiscal Officer, independent feasibility consultant or Independent Accountant making the computation, which loss or gain results from any change in the rate of the levy of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such Superior or Parity Securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the designated Earnings Test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Subordinate Securities

Subject to the requirements in the Bond Resolution, the District may issue Superior Securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the Bonds, the 2020 Bond and the Parity Securities; however such Superior Securities shall not be issued as general obligations of the District.

Refunding Securities

Refunding bonds or other refunding securities issued, unless issued as Subordinate Securities, will enjoy complete equality of lien with the portion of any securities of the same issue which is not refunded, if there is any; and the owner or owners of the refunding securities will be subrogated to all of the rights and privileges enjoyed by the owner or owners of the unrefunded securities of the same issue partially refunded by the refunding securities.

If only a part of the Outstanding Bonds and other Outstanding securities of any issue or issues payable from the Pledged Revenues is refunded, then such securities may not be refunded without the consent of the owner or owners of the unrefunded portion of such securities:

(a) Unless the refunding securities do not increase for any Bond Year the annual principal and interest requirements evidenced by the refunding securities and by the Outstanding securities not refunded on and before the last maturity date or last Redemption Date, if any, whichever is later, of the unrefunded securities, and unless the lien of any refunding bonds or other refunding securities on the Pledged Revenues is not raised to a higher priority than the lien thereon of the bonds or other securities thereby refunded; or

(b) Unless the lien on any Pledged Revenues for the payment of the refunding securities is subordinate to each such lien for the payment of any securities not refunded; or

(c) Unless the refunding bonds or other refunding securities are issued in compliance with the requirements listed above under "Superior or Parity Securities".

Bondowner's Remedies

Each owner of any Bond shall be entitled to all of the privileges, rights and remedies provided or permitted in the Project Act and the Bond Act, and as otherwise provided or permitted by law or in equity or by other statutes, except as provided in the Bond Resolution, through but subject to the provisions in the Bond Resolution concerning the pledge of and the covenants and the other contractual provisions concerning the Pledged Revenues and the proceeds of the Bonds.

Events of Default

Each of the following events is an "event of default" under the Bond Resolution:

(a) Payment of the principal of any of the Bonds, or any prior redemption premium due in connection therewith, or both, is not made when the same becomes due and payable, at maturity, on the mandatory redemption dates specified in the Bond Resolution, or by proceedings for optional prior redemption, or otherwise;

(b) Payment of any installment of interest on the Bonds is not made when the same becomes due and payable;

(c) The District for any reason is rendered incapable of fulfilling its obligations hereunder;

(d) The District fails to carry out and to perform (or in good faith to begin the performance of) all acts and things lawfully required to be carried out or to be performed by it under any contract relating to the Pledged Revenues, or otherwise, including, without limitation, the Bond Resolution, and such failure continues for 60 days after receipt of notice from the owners of 10% in principal amount of the Bonds then Outstanding;

(e) An order or decree is entered by a court of competent jurisdiction with the consent or acquiescence of the District appointing a receiver or receivers for the Pledged Revenues

and any other moneys subject to the lien to secure the payment of the Bonds, or if an order or decree having been entered without the consent or acquiescence of the District is not vacated or discharged or stayed on appeal within 60 days after entry; and

(f) The District makes any default in the due and punctual performance of any other of the representations, covenants, conditions, agreements and other provisions contained in the Bonds or in the Bond Resolution on its part to be performed, and if the default continues for 60 days after written notice specifying the default and requiring the same to be remedied is given to the District by the owners of 10% in principal amount of the Bonds then Outstanding.

Remedies for Default

Upon the happening and continuance of any of the events of default described in (a) through (f) above, then and in every case the owner or owners or not less than 10% in principal amount of the Bonds then Outstanding, including, without limitation, a trustee or trustees therefor, may proceed against the District and its agents, officers and employees to protect and to enforce the rights of any owner of Bonds under the Bond Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained in the Bond Resolution or in an award of execution of any power granted in the Bond Resolution for the enforcement of any proper, legal or equitable remedy as the owner or owners may deem most effectual to protect and to enforce the rights, or thereby to enjoin any act or thing which may be unlawful or in violation of any right of any owner of any Bond, or to require the District to act as it if were the trustee of an express trust, or any combination of such remedies. All proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all owners of the Bonds and any Parity Securities then Outstanding.

Amendment of the Bond Resolution

The Bond Resolution may be amended by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, and without the consent of or notice to the holders of the Bonds, for the purpose of curing any ambiguity or formal defect or omission herein or for any reason which does not materially adversely affect the interests of the owners of the Bonds. The Bond Resolution may be amended or supplemented by instruments adopted by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, but with the written consent of the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds authorized by the Bond Resolution and Outstanding at the time of the adoption of the amendatory or supplemental instrument, excluding any Bonds which may then be held or owned for the account of the District, but including such refunding securities as may be issued for the purpose of refunding any of the Bonds if the refunding securities are not owned by the District. No such instrument shall permit without the written consent of the insurer of the Bonds, if any, and all owners of the Bonds adversely and materially affected thereby:

(a) A change in the maturity or in the terms of redemption of the principal of any Outstanding Bond or any installment of interest thereon; or

(b) A reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or

(c) A reduction of the percentages or otherwise affecting the description of Bonds the consent of the owners of which is required for any modification or amendment; or

(d) The establishment of priorities as between Bonds issued and Outstanding under the provisions of the Bond Resolution; or

(e) The modifications of or otherwise materially and prejudicially affecting the rights or privileges of the owners of less than all of the Bonds then Outstanding.

Whenever the District proposes to amend or modify the Bond Resolution, it will cause notice of the proposed amendment to be given not later than 30 days prior to the date of the proposed enactment of the amendment by sending electronically or otherwise to the insurer of the Bonds, if any, the Paying Agent, the Registrar, and the owner of each of the Bonds Outstanding. The notice will briefly set forth the nature of the proposed amendment and will state that a copy of the proposed amendatory instrument is on file in the office of the Secretary for public inspection.

Whenever at any time within one year from the date of such notice, there shall be filed in the office of the Secretary an instrument or instruments executed by the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds then Outstanding, which instrument or instruments shall refer to the proposed amendatory instrument described in the notice and shall specifically consent to and approve the adoption of the instrument; thereupon, but not otherwise, the District may adopt the amendatory instrument and the instrument shall become effective.

If the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds Outstanding, at the time of the adoption of the amendatory instrument, or the predecessors in title of such owners shall have consented to and approved the adoption thereof as herein provided, no owner of any Bond, whether or not the owner shall have consented to or shall have revoked any consent as provided in the Bond Resolution, shall have any right or interest to object to the adoption of the amendatory instrument or to object to any of the terms or provisions therein contained or to the operation thereof or to enjoin the District from taking any action pursuant to the provisions thereof.

Any consent to an amendment to the Bond Resolution given by the owner of a Bond shall be irrevocable for a period of 6 months from the date of the notice as described above, and shall be conclusive and binding upon all future owners of the same Bond during that period. The consent may be revoked at any time after 6 months from the date of the above-described notice ¬by the owner who gave the consent or by a successor in title by filing notice of the revocation with the Secretary, but the revocation shall not be effective if the owners of a majority in aggregate principal amount of the Bonds Outstanding, before the attempted revocation, consented to and approved the amendatory instrument referred to in the revocation.

If the insurer of the Bonds, if any, or the owners of all the then Outstanding Bonds consent, the terms and the provisions of the Bond Resolution or of any instrument amendatory thereof or supplemental thereto and the rights and the obligations of the District and of the owners

of the Bonds thereunder may be modified or amended in any respect upon the adoption by the District and upon the filing with the Secretary of an instrument to that effect, and no notice to the insurer of the Bonds, if any, or the owners of Bonds shall be required, nor shall the time of consent be limited except as may be provided in the consent.

Performance of Duties Covenant

The District shall faithfully and punctually perform or cause to be performed all duties with respect to the Pledged Revenues and the Project required by the Constitution and laws of the State and the various resolutions, ordinances and other instruments of the District, including, without limitation, the proper segregation of the proceeds of the Bonds and the Pledged Revenues and their application from time to time to the respective accounts provided therefor.

Further Assurances Covenant

At any and all times the District, except when otherwise required by law, shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge, deliver and file or record all and every such further instruments, acts, deeds, conveyances, assignments, transfers, other documents and assurances as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular the rights, the Pledged Revenues, and other moneys and accounts hereby pledged or assigned, or which the District may hereafter become bound to pledge or to assign, or as may be reasonable and required to carry out the purposes of the Resolution and to comply with the Project Act, the Bond Act and all laws supplemental thereto. The District shall at all times, to the extent permitted by law, defend, preserve and protect the pledge of the Pledged Revenues and other moneys and accounts pledged hereunder and all the rights of every owner of any Bonds against all claims and demands of all Persons whomsoever.

Conditions Precedent Covenant

Upon the date of issuance of any Bonds, all conditions, acts and things required by the Constitution or statutes of the State, including without limitation, the Project Act, the Consolidated Tax Act and the Bond Act, or the Resolution, to exist, to have happened, and to have been performed precedent to or in the issuance of the Bonds shall exist, have happened, and have been performed; and the Bonds, together with all other obligations of the District, shall not contravene any debt or other limitation prescribed by the State Constitution or statutes.

Covenant to Perform

The District shall observe and perform all of the terms and conditions contained in the Resolution and the Project Act, the Bond Act and all laws supplemental thereto and shall comply with all valid acts, rules, regulations, orders and directives of any legislative, executive, administrative of judicial body applicable to the Project, to any such other facilities, or to the District.

Protective Security Covenant

The District and the officers, agents and employees of the District shall not take any action in such manner or to such extent as might prejudice the security for the payment of the Bond Requirements of the Bonds and any other securities payable from the Pledged Revenues according to the terms thereof. No contract shall be entered into nor any other action taken by which the rights of any owner of any Bond or other security payable from the Pledged Revenues might be prejudicially and materially impaired or diminished.

Accumulation of Interest Claims Covenant

In order to prevent any accumulation of coupons or claims for interest after maturity, the District shall not directly or indirectly extend or assent to the extension of the time for the payment of any coupon or claim for interest on any of the Bonds or any other securities payable from the Pledged Revenues; and the District shall not directly or indirectly be a party to or approve any arrangements for any such extension or for the purpose of keeping alive any of such coupons or other claims for interest. If the time for the payment of any such coupons or of any other such installment of interest shall be extended in contravention of the foregoing provisions, such coupon or installment or installments of interest after such extension or arrangement shall not be entitled in case of default hereunder to the benefit or the security of the Resolution, except upon the prior payment in full of the principal of all Bonds and any such other securities then Outstanding and of all matured interest on such securities the payment of which has not been extended.

Use of Bond Fund Covenant

The Bond Fund shall be used solely, and the moneys credited to such account are hereby pledged, for the purpose of paying the Bond Requirements of the Bonds, subject to the provisions concerning surplus moneys in the Bond Resolution.

Additional Securities Covenant

Any other securities hereafter authorized to be issued and payable from the Pledged Revenues shall not hereafter be issued, unless the additional securities are also issued in conformance with the provisions of the Bond Resolution.

Other Liens Covenant

Other than as provided herein, there are no liens or encumbrances of any nature whatsoever on or against the Project, or any part thereof, or on or against the Pledged Revenues derived or to be derived.

Corporate Existence Covenant

The District shall maintain its corporate identity and existence so long as any of the Bonds remain Outstanding, unless another body corporate and politic by operation of law succeeds to the powers, privileges, rights, liabilities, disabilities, duties and immunities of the District and

is obligated by law to fix and collect the Pledged Revenues as herein provided without adversely affecting to any substantial degree at any time the privileges and rights of any owner of any Outstanding Bond.

Collection of Pledged Revenues Covenant

The Pledged Revenues distributed to the District shall be used for the payment of the Bond Requirements of all securities payable from the Pledged Revenues, including reasonable reserves therefor, as herein provided and the payment of expenses of the Project in each Fiscal Year and any amounts required to meet then existing deficiencies relating to any account relating to the Pledged Revenues or any securities payable therefrom.

Records Covenant

So long as any of the Bonds and any other securities payable from the Pledged Revenues remain Outstanding, proper records shall be kept by the District, separate and apart from all other records and accounts, showing complete and correct entries of all transactions relating to the Pledged Revenues.

Rights Concerning Records of Pledged Revenues Covenant

Any owner of any of the Bonds or any other securities payable from the Pledged Revenues, or any duly authorized agent or agents of such owner, shall have the right at all reasonable times to inspect all records, accounts and data relating thereto, concerning the Pledged Revenues and to make copies of such records, accounts and data.

Tax Levies Covenant

The District annually shall levy, or cause to be levied, General Taxes on all taxable property in the District fully sufficient to pay the Bond Requirements of Outstanding Bonds (and any other indebtedness or other obligations of the District), except to the extent other revenues are available therefor, including, without limitation, the Pledged Revenues pledged for the payment of the Bonds, as the Bond Requirements accrue, reasonable allowance being made for delinquent tax collections anticipated at the time of each levy, at the time and in the manner provided by law for levying other Taxes; and the District and the Board shall require the officers of the District to levy, extend, and collect General Taxes in the manner provided by law for the purpose of creating funds for the payment of the Bond Requirements of the Bonds, other indebtedness, or general obligations. General Taxes for the Bonds, when collected, shall be kept for and applied only to the payment of the Bond Requirements of the Bonds, as provided in the Bond Resolution.

Completion of the Project Covenant

The District, with the proceeds derived from the sale of the Bonds and any other available moneys, shall proceed to cause the Project to be completed without delay to the best of the District's ability and with due diligence, as herein provided.

Continuing Disclosure Undertaking Covenant

The District covenants for the benefit of the holders and beneficial owners of the Bonds to comply with the provisions of the final Continuing Disclosure, to be executed by the District Chief Fiscal Officer, Fire Chief or designee and delivered in connection with the delivery of the Bonds. Failure to comply with the Continuing Disclosure Certificate shall not constitute a default under the Bonds.

Tax Covenant

The District covenants in the Bond Resolution for the benefit of the owners of the Bonds that it will not take any action or omit to take any action with respect to the Bonds, the proceeds thereof, any other funds of the District or any project refinanced with the proceeds of the Bonds if such action or omission (i) would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code, or (ii) would cause interest on the Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The foregoing covenant will remain in full force and effect notwithstanding the payment in full or defeasance of the Bonds until the date on which all obligations of the District in fulfilling the above covenant under the Tax Code have been met.

APPENDIX C

BOOK-ENTRY ONLY SYSTEM

DTC will act as securities depository for the 2021 Bonds. The 2021 Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered 2021 Bond certificate will be issued for each maturity of the 2021 Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of 2021 Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the 2021 Bonds on DTC's records. The ownership interest of each actual purchaser of each 2021 Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the 2021 Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in 2021 Bonds, except in the event that use of the book-entry system for the 2021 Bonds is discontinued.

To facilitate subsequent transfers, all 2021 Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of 2021 Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the 2021 Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such 2021 Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of 2021 Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the 2021 Bonds, such as redemptions, tenders, defaults, and proposed amendments to the 2021 Bond documents. For example, Beneficial Owners of 2021 Bonds may wish to ascertain that the nominee holding the 2021 Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the Registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the 2021 Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the 2021 Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts 2021 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal, interest and redemption proceeds on the 2021 Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the Paying Agent on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, interest or redemption proceeds to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the 2021 Bonds at any time by giving reasonable notice to the District or the Registrar and Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, 2021 Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, 2021 Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

APPENDIX D

FORM OF CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by Truckee Meadows Fire Protection District, Nevada (the "Issuer") in connection with the issuance of the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds"). The Bonds are being issued pursuant to the resolution adopted by the Board of Fire Commissioners of the Issuer on June 1, 2021 (the "Resolution"). The Issuer covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the holders and beneficial owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12(b)(5) of the Securities and Exchange Commission (the "SEC").

SECTION 2. Definitions. In addition to the definitions set forth in the Ordinance or parenthetically defined herein, which apply to any capitalized terms used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Dissemination Agent" shall mean, initially, the Issuer, or any successor Dissemination Agent designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"Financial Obligation" shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation, or (iii) guarantee of (i) or (ii). The term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board in compliance with the Rule.

"Material Events" shall mean any of the events listed in Section 5 of this Disclosure Certificate.

"MSRB" shall mean the Municipal Securities Rulemaking Board. The MSRB's required method of filing is electronically via its Electronic Municipal Market Access (EMMA) system available on the Internet at http://emma.msrb.org.

"Participating Underwriter" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with an offering of the Bonds.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the SEC under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The Issuer shall, or shall cause the Dissemination Agent to, not later than nine (9) months following the end of the Issuer's fiscal year of each year, commencing nine (9) months following the end of the Issuer's fiscal year ending June 30, 2021, provide to the MSRB in an electronic format as prescribed by the MSRB, an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Not later than five (5) business days prior to said date, the Issuer shall provide the Annual Report to the Dissemination Agent (if other than the Issuer). The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report.

(b) If the Issuer is unable to provide to the MSRB an Annual Report by the date required in subsection (a), the Issuer shall send or cause to be sent a notice in substantially the form attached as Exhibit A to the MSRB.

(c) The Dissemination Agent shall:

(i) determine each year prior to the date for providing the Annual Report the appropriate electronic format prescribed by the MSRB;

(ii) if the Dissemination Agent is other than the Issuer, send written notice to the Issuer at least 45 days prior to the date the Annual Report is due stating that the Annual Report is due as provided in Section 3(a) hereof; and

(iii) if the Dissemination Agent is other than the Issuer, file a report with the Issuer certifying that the Annual Report has been provided pursuant to this Disclosure Certificate, stating the date it was provided and listing all the entities to which it was provided.

SECTION 4. Content of Annual Reports. The Issuer's Annual Report shall contain or incorporate by reference the following:

(a) A copy of its annual financial statements prepared in accordance with generally accepted accounting principles audited by a firm of certified public accountants. If audited annual financial statements are not available by the time specified in Section 3(a) above, unaudited financial statements will be provided as part of the Annual Report and audited financial statements will be provided when and if available.

(b) An update of the type of information identified in Exhibit B hereto, which is contained in the tables in the Official Statement with respect to the Bonds(excluding projections, forecasts and budgeted information which are not required to be updated).

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues of the Issuer or related public entities, which are available to the public on the MSRB's Internet Web Site or filed with the SEC. The Issuer shall clearly identify each such document incorporated by reference.

SECTION 5. Reporting of Material Events. The Issuer shall provide or cause to be provided, in a timely manner not in excess of 10 business days after the occurrence of the event, notice of any of the following events with respect to the Bonds:

(a) Principal and interest payment delinquencies;

(b) Non-payment related defaults, if material;

(c) Unscheduled draws on debt service reserves reflecting financial difficulties;

(d) Unscheduled draws on credit enhancements reflecting financial difficulties;

(e) Substitution of credit or liquidity providers, or their failure to perform;

(f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other events affecting the tax status of the Bonds;

(g) Modifications to rights of bondholders, if material;

(h) Bond calls, if material, and tender offers;

(i) Defeasances;

(j) Release, substitution or sale of property securing repayment of the Bonds, if material;

(k) Rating changes;

(l) Bankruptcy, insolvency, receivership or similar event of the obligated person[1];

(m) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms if material;

[1] For the purposes of the event identified in subparagraph (b)(5)(i)(C)(12), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and official or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(n) Appointment of a successor or additional trustee or the change of name of a trustee, if material;

(o) Incurrence of a Financial Obligation of the obligated person, if material, or an agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and

(p) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of an obligated person, any of which reflect financial difficulties.

SECTION 6. Format; Identifying Information. All documents provided to the MSRB pursuant to this Disclosure Certificate shall be in the format prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB.

As of the date of this Disclosure Certificate, all documents submitted to the MSRB must be in portable document format (PDF) files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means. In addition, such PDF files must be word-searchable, provided that diagrams, images and other non-textual elements are not required to be word-searchable.

SECTION 7. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate shall terminate upon the earliest of: (i) the date of legal defeasance, prior redemption or payment in full of all of the Bonds; (ii) the date that the Issuer shall no longer constitute an "obligated person" within the meaning of the Rule; or (iii) the date on which those portions of the Rule which require this written undertaking are held to be invalid by a court of competent jurisdiction in a non-appealable action, have been repealed retroactively or otherwise do not apply to the Bonds.

SECTION 8. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist the Issuer in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent.

SECTION 9. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and may waive any provision of this Disclosure Certificate, without the consent of the holders and beneficial owners of the Bonds, if such amendment or waiver does not, in and of itself, cause the undertakings herein (or action of any Participating Underwriter in reliance on the undertakings herein) to violate the Rule, but taking into account any subsequent change in or official interpretation of the Rule. The Issuer will provide notice of such amendment or waiver to the MSRB.

SECTION 10. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include

any information in any Annual Report or notice of occurrence of a Material Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

SECTION 11. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate, any holder or beneficial owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an event of default under the Ordinance, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriter, and the holders and beneficial owners from time to time of the Bonds, and shall create no rights in any other person or entity.

DATE: _____, 2021.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

_____
Chief Fiscal Officer

EXHIBIT A

NOTICE TO MUNICIPAL SECURITIES RULEMAKING BOARD OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer:	Truckee Meadows Fire Protection District, Nevada
Name of Bond Issue:	General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021
Date of Issuance:	July 28, 2021

NOTICE IS HEREBY GIVEN that the Issuer has not provided an Annual Report with respect to the above-named Bonds as required by the Ordinance adopted on June 1, 2021, and the Continuing Disclosure Certificate executed on July 28, 2021, by the Issuer. The Issuer anticipates that the Annual Report will be filed by _____.

Dated: _____

TRUCKEE MEADOWS FIRE
PROTECTION DISTRICT, NEVADA

By:_____

Title:_____

EXHIBIT B

INDEX OF OFFICIAL STATEMENT TABLES TO BE UPDATED

(See page -iv- of the Official Statement)

APPENDIX E

FORM OF APPROVING OPINION OF BOND COUNSEL

[closing date]

Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, NV 89511

$_____
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bonds
(Additionally Secured by Pledged Revenues)
Series 2021

Ladies and Gentlemen:

We have acted as bond counsel to Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), in connection with the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 in the aggregate principal amount of $_____ (the "Bonds"), pursuant to an authorizing ordinance adopted and approved by the Board of Fire Commissioners on June 1, 2021 (the "Bond Resolution"). In such capacity, we have examined the District's certified proceedings and such other documents and such law of the State and of the United States of America as we have deemed necessary to render this opinion letter. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Bond Resolution.

Regarding questions of fact material to our opinions, we have relied upon the District's certified proceedings and other representations and certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based upon such examination, it is our opinion as bond counsel that:

1. The Bonds constitute the valid and binding limited tax general obligations of the District.

2. All of the taxable property in the District is subject to the levy of annual general (ad valorem) taxes to pay the Bonds, subject to the limitations imposed by the Constitution and laws of the State.

3. As provided in the Bond Resolution and in accordance with the provisions of NRS 361.463, taxes levied for the payment of the bonded indebtedness (including the Bonds) of all overlapping units within the boundaries of the District (i.e., the State, the District, and any other political subdivision therein) and for the payment of interest on such indebtedness enjoy a priority over taxes levied by each such unit (including, without limitation, the State and the

District) for all other purposes (subject to any exception implied by law for the exercise of the police power) where reduction is necessary in order to comply with NRS 361.453.

4. The Bonds are additionally secured by and payable from the Pledged Revenues. The Bond Resolution creates a valid lien on the Pledged Revenues and the Bond Fund pledged therein for the security of the Bonds on a parity with the lien thereon of the Outstanding Parity Securities, superior and prior to the lien thereon of any Outstanding Subordinate Securities hereafter issued and subordinate to the lien thereon of any Outstanding Superior Securities hereafter issued. Except as described in this paragraph, we express no opinion regarding the priority of the lien on the Pledged Revenues or on the Bond Fund created by the Bond Resolution.

5. Interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date hereof (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The opinions expressed in this paragraph assume continuous compliance with the covenants and continued accuracy of the representations contained in the District's certified proceedings and in certain other documents and certain other certifications furnished to us.

6. Under the laws of the State in effect as of the date hereof, the Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

The opinions expressed in this opinion letter are subject to the following:

The obligations of the District incurred pursuant to the Bonds and the Bond Resolution may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally, and by equitable principles, whether considered at law or in equity.

The Bond has been designated by the District as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Tax Code.

In this opinion letter issued in our capacity as bond counsel, we are opining only upon those matters set forth herein, and we are not passing upon the accuracy, adequacy or completeness of the Official Statement relating to the Bonds or any other statements made in connection with any offer or sale of the Bonds or upon any state or federal or state tax consequences arising from the receipt or accrual of interest on or the ownership or disposition of the Bonds, except those specifically addressed herein.

This opinion letter is issued as of the date hereof and we assume no obligation to revise or supplement this opinion letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur.

Respectfully submitted,

APPENDIX F

OFFICIAL NOTICE OF BOND SALE

**$7,000,000*
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021**

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Fire Commissioners of Truckee Meadows Fire Protection District, Nevada (the "Board," the "District," and the "State," respectively), on:

July 7, 2021

at the hour of

8:30 a.m.

local time, the District will receive and cause to be publicly opened sealed bids for the purchase of the bonds of the District particularly described below (collectively, the "Bonds") electronically via PARITY, a Division of Thomson Financial Municipals Group, Inc. ("PARITY"), as described under "BID PROPOSALS" below. Bids delivered via PARITY must be received by the time listed above or at such other date and time as is announced by the District via PARITY prior to the bid opening. No bids will be received by mail.

BOND PROVISIONS

THE BONDS: Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021, in the aggregate principal amount of $7,000,000* (the "Bonds") will be dated as of the date of delivery, and will be issued in fully registered, book entry form in denominations of $5,000 or any integral multiple thereof. The Bonds will be issued by means of a book entry system with no physical distribution of bonds to the public. See "BOOK ENTRY/TRANSFER AND EXCHANGE" below.

MATURITY SCHEDULE: The Bonds are expected to mature on the dates (subject to adjustment as described below) as set forth below in the preliminary official statement dated June 18, 2021 (the "Preliminary Official Statement") or as otherwise set forth on PARITY (the "2021 Maturity Schedule").

* Preliminary, subject to change.

BIDDERS ARE ADVISED THAT A REVISED MATURITY SCHEDULE MAY BE RELEASED VIA THOMSON MUNICIPAL NEWS OR BLOOMBERG PRIOR TO THE BID OPENING.

NO DISCOUNT OR PAR BIDS PERMITTED; PREMIUM REQUIRED: Any bidder is required to offer to purchase the Bonds at a net premium bid of no less than 102.3% ($7,161,000.00). The premium bid is subject to adjustment as provided under "ADJUSTMENT OF MATURITIES" below. A discount may not be bid and a par bid may not be bid.

ADJUSTMENTS OF MATURITIES AFTER DETERMINATION OF BEST BID: The aggregate principal amount and the principal amount of each maturity of the Bonds (before inclusion into a term Bond, if any) are subject to adjustment by the District, after the determination of the best bid. Changes to be made will be communicated to the successful bidder at the time of award of the Bonds to the successful bidder. Such changes will not reduce or increase the aggregate principal amount of the Bonds (or each maturity) by more than $100,000 or ten percent (10%), whichever is greater. The price bid (i.e., par plus the premium bid) by a successful bidder may be changed as described below, but the interest rates specified by the successful bidder for all maturities will not change. A successful bidder for may not withdraw its bid as a result of any changes made within these limits. The price bid will be changed so that the percentage net compensation to the successful bidder (i.e., the percentage resulting from dividing (i) the aggregate difference between the offering price of the Bonds to the public and the price to be paid to the District (excluding any bond insurance premium), by (ii) the principal amount of the Bonds) does not increase or decrease from what it would have been if no adjustment was made to the principal amounts submitted by the bidder electronically via PARITY (see "TERMS OF SALE" below).

To facilitate any adjustment in the principal amounts and price bid, the successful bidder is required to indicate by electronic transmission to Cindy Vance, the Chief Fiscal Officer at cvance@tmfpd.us and John Peterson at john@jnaconsultinggroup.com no later than one-half hour after the bid opening, the amount of any original issue premium on each maturity of the Bonds for which a bid was submitted by the bidder, the amount received from the sale of the Bonds for which a bid was submitted by the bidder to the public that will be retained by such successful bidder as its compensation, and in the case of a bid submitted with bond insurance, the cost of the insurance premium.

OPTIONAL PRIOR REDEMPTION: The Bonds, or portions thereof ($5,000 or any integral multiple), maturing on and after June 1, 2032, will be subject to redemption prior to their respective maturities at the option of the District as directed by the Chief Fiscal Officer on and after June 1, 2031, in whole or in part at any time, from such maturities as are selected by the District as directed by the Chief Fiscal Officer and if less than all the Bonds of a maturity are to be redeemed, the Bonds of such maturity are to be selected by lot (giving proportionate weight to Bonds in denominations larger than $5,000), at a price equal to the principal amount of each Bond or portion thereof so redeemed plus accrued interest thereon to the redemption date.

Redemption will be made in the manner and upon the conditions to be provided in the Bond Resolution.

MANDATORY SINKING FUND REDEMPTION: A bidder may request that the Bonds maturing on or after June 1, 2032, be included in a term bond or term bonds (the "Term Bonds"). Amounts included as a Term Bond must consist of consecutive maturities of the Bonds, must bear the same rate of interest and must include the entire principal amount for any maturity included in the Term Bond (i.e., the principal amount maturing in any year may not be divided between a serial maturity and a mandatory sinking fund redemption). After the bidder has created Term Bond(s), no more serial Bonds may be structured. Any such Term Bond will be subject to mandatory sinking fund redemption in installments in the same amounts and on the same dates as the Bonds would have matured if they were not included in a Term Bond or Term Bonds. Bonds redeemed pursuant to the mandatory sinking fund redemption provisions will be redeemed at a redemption price equal to the principal amount of the Bonds to be redeemed plus accrued interest to the redemption date in the manner and as otherwise provided in the Bond Resolution. Any election to designate the Bonds as being included in a Term Bond must be made at the time of submitting a bid (see "TERMS OF SALE-BID PROPOSALS" below).

INTEREST RATES AND LIMITATIONS: The following interest limitations are applicable to the Bonds:

(a) Interest on the Bonds will be payable on June 1 and December 1 of each year commencing on December 1, 2021.

(b) The interest rate specified for any maturity of the Bonds and the True Interest Cost (see "Basis of Award" below) of the Bonds may not exceed by more than 3% the "Index of Twenty Bonds" which is most recently published in The Bond Buyer before the bids are received.

(c) Only one interest rate can be stated for any maturity of the Bonds, i.e., all Bonds with the same maturity date must bear the same rate of interest.

(d) Each interest rate specified for the Bonds must be stated in a multiple of 1/8th or 1/20th of 1% per annum.

(e) Each Bond as initially issued will bear interest from its date to its stated maturity date at the interest rate stated in the bid. A zero rate of interest may not be named.

It is permissible to bid different interest rates for the Bonds, but only as stated in the bid and subject to the above limitations. If any Bond is not paid upon presentation at maturity, it will draw interest at the same rate until principal is paid in full.

BOOK ENTRY/TRANSFER AND EXCHANGE: The Bonds will be issued as fully registered book entry bonds in the denomination of $5,000 or any integral multiple thereof. The Bonds will be issued in registered form and one bond certificate for each maturity of the Bonds will be issued to The Depository Trust Company, New York, New York ("DTC"), registered in the name of its nominee, Cede & Co., and immobilized in their custody. A book entry system will be employed, evidencing ownership of the Bonds in principal amounts of $5,000 or any integral

multiple thereof, with transfers of ownership effected on the records of DTC and its participants pursuant to rules and procedures adopted by DTC and its participants. The successful bidders, as a condition to delivery of the Bonds, will be required to deposit the Bond certificates with DTC, registered in the name of Cede & Co. Principal of and interest on the Bonds will be payable by the Paying Agent by wire transfer or in clearing house funds to DTC or its nominee as registered owner of the Bonds. Transfer of principal and interest payments to participants of DTC will be the responsibility of DTC. Transfer of principal and interest payments to the beneficial owners by participants of DTC will be the responsibility of such participants and other nominees of beneficial owners. Neither the District nor the Paying Agent will be responsible or liable for payments by DTC to its participants or by DTC participants to beneficial owners or for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

It is permissible to bid different interest rates for the Bonds, but only as stated in the bid and subject to the above limitations.

PAYMENT: The principal of the Bonds shall be payable at the office of Zions Bancorporation, National Association, as Paying Agent, to the registered owner thereof (i.e. Cede & Co.) as shown on the registration records of Zions Bancorporation, National Association, as Registrar, upon maturity thereof, upon presentation and surrender of such Bond at such Paying Agent, or any other office as designated by the Paying Agent. Payment of interest on any Bond shall be made to the registered owner thereof (i.e. Cede & Co.) by check or draft mailed by the Paying Agent, on or before each interest payment date (or if such date is not a business day, on or before the next succeeding business date), to the registered owner thereof at the address as it appears on the registration records of the Registrar as of the close of business on the fifteenth day of the calendar month next preceding each interest payment date (other than a special interest payment date hereafter fixed for payment of defaulted interest) (the "Regular Record Date"). If any Bond is not paid upon presentation at maturity, it will draw interest at the same rate until the principal is paid in full. Alternative arrangements for the payment of interest may be made upon agreement between the Paying Agent and any registered owner. All such payments shall be made in lawful money of the United States of America without deduction for any service charges of the Paying Agent or Registrar.

BOND INSURANCE, RATING LETTERS: The Bonds may be insured at the bidder's option and expense. Regardless of whether any of the Bonds are insured, the District will pay the rating fees for S&P Global Ratings.

ENABLING ACTS: The District is operating as a District pursuant to NRS 474.460 through 474.540, inclusive (the "Project Act"). The Bonds are authorized to be issued pursuant to NRS Chapter 350, including the provisions of NRS 350.500 through 350.720, inclusive (the "Bond Act") and NRS Chapter 360.

SECURITY AND PAYMENT: The Bonds will, in the opinion of Sherman & Howard L.L.C., the District's bond counsel (the "Bond Counsel"), be direct general obligations of the District, payable as to principal, interest and any redemption premiums (the "Bond Requirements") from annual general (ad valorem) taxes (herein "General Taxes") levied against all taxable property within the District (except to the extent certain pledged revenues and other

moneys are available therefor) subject to the limitations imposed by the statutes and the Constitution of the State (see "CONSTITUTIONAL TAX LIMITATION," "STATUTORY TAX LIMITATION" and "LEGAL OPINION, BONDS AND TRANSCRIPTS" below). The Bonds will be a debt of the District, and the Board shall pledge the full faith and credit of the District for their payment.

ADDITIONAL SECURITY FOR THE BONDS: The Bond Requirements of the Bonds will be additionally secured with revenues derived from a 15 percent portion of the proceeds of certain liquor taxes, tobacco taxes, real property transfer taxes, governmental services taxes and basic and supplemental sales taxes distributed to and imposed within the District (the "Consolidated Tax Pledged Revenues").

SPECIAL ACCOUNT FOR THE BONDS: As security for the payment of the Bond Requirements of the Bonds there will be irrevocably pledged, pursuant to the Bond Resolution, special accounts, identified as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021, Principal Account" and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021, Interest Account" (collectively, the "Bond Fund") into which account the District covenants to pay from the Consolidated Tax Pledged Revenues sums sufficient to pay when due the Bond Requirements of the Bonds, except to the extent other monies are available therefor.

BOND LIENS ON CONSOLIDATED TAX PLEDGED REVENUES: The Bonds will be equitably and ratably secured by a lien on the Consolidated Tax Pledged Revenues, and the Bonds will constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Consolidated Tax Pledged Revenues, on a parity with the liens of the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2020 (the "2020 Bonds"), and other than the 2020 Bonds and any parity bonds or parity securities hereafter issued, subject to and after any superior liens upon such Consolidated Tax Pledged Revenues of any future superior securities (see Appendix B, "Summary of Certain Provisions of the Bond Resolution"). The District has issued no superior securities which are now outstanding and to which any Consolidated Tax Pledged Revenues are pledged.

ADDITIONAL SECURITIES PAYABLE OR SECURED BY CONSOLIDATED TAX PLEDGED REVENUES: Bonds and other securities, in addition to the Bonds may be issued and made payable from the Consolidated Tax Pledged Revenues having a lien thereon subordinate and junior to the lien or, subject to additional expressed conditions, having a lien thereon superior to or on a parity with the lien of the Bonds.

BOND RESOLUTION: The Resolution authorizing the issuance of the Bonds (the "Bond Resolution" adopted June 1, 2021 set forth, among other matters, the form, terms and conditions of the Bonds, the manner and terms of their issuance, the manner of their execution, the method of their payment, the security therefor, and other details concerning the Bonds and the District, including, without limitation, covenants and agreements in connection therewith. A copy of the Bond Resolution is on file with the District Secretary and will be available for public

inspection at her office at the 3663 Barron Way, Reno, NV 89511 or electronically by contacting the District Secretary's office.

ISSUANCE OF ADDITIONAL SECURITIES: The Board reserves the privilege of issuing additional general obligation bonds at any time and from time to time for any lawful purpose.

FEDERAL TAX EXEMPTION: In the opinion of Bond Counsel, assuming continuous compliance with certain covenants described in the Preliminary Official Statement for the Bonds (the "Preliminary Official Statement"), interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code as described in the Official Statement. See "TAX MATTERS" in the Official Statement. The District has designated the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Tax Code. See "FINANCIAL INSTITUTION INTEREST DEDUCTION" in the Official Statement.

STATE TAX EXEMPTION: In the opinion of Bond Counsel, under present laws of the State, the Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation - skipping transfers imposed pursuant to Chapter 375B of NRS.

CONSTITUTIONAL TAX LIMITATION: Section 2, article 10, State Constitution, provides:

> The total tax levy for all public purposes including levies for bonds, within the state, or any subdivision thereof, shall not exceed five cents on one dollar of assessed valuation.

STATUTORY TAX LIMITATION: NRS 361.453 provides:

> Except as otherwise provided in NRS 354.705, the total ad valorem tax levy for all public purposes must not exceed $3.64 on each $100 of assessed valuation, or a lesser or greater amount fixed by the state board of examiners if the state board of examiners is directed by law to fix a lesser or greater amount for that fiscal year.

STATUTORY PRIORITY FOR BONDS: NRS 361.463:

> 1. In any year in which the total taxes levied by all overlapping units within the boundaries of the state exceed the limitation imposed by NRS 361.453, and it becomes necessary for that reason to reduce the levies made by any of those units, the reduction so made must be in taxes levied by those units (including

the state) for purposes other than the payment of bonded indebtedness, including interest thereon.

2. The taxes levied for the payment of bonded indebtedness and the interest thereon enjoy a priority over taxes levied by each such unit (including the state) for all other purposes where reduction is necessary to comply with the limitation imposed by NRS 361.453.

STATUTORY PROVISION FOR TAX LEVIES: NRS 350.592 provides in relevant part:

1. There must be levied annually in due season a special tax on all property, both real and personal, subject to taxation within the boundaries of the municipality, fully sufficient together with the revenue which will result from application of the rate to the net proceeds of minerals, without regard to any statutory or charter tax limitations other than the limitation set forth in NRS 361.453, to pay the interest on the general obligation municipal securities and to pay and retire the securities as provided in the Local Government Securities Law and in any act supplemental hereto. The amount of money to be raised by the tax must be included in the annual estimate or budget for each county within the state for each year for which the tax is hereby required to be levied. The tax must be levied and collected in the same manner and at the same time as other taxes are levied and collected.

2. The proceeds thereof levied to pay interest on the securities must be kept by the treasurer in a special fund, separate and apart from all other funds, and the proceeds of the tax levied to pay the principal of the securities must be kept by the treasurer in a special fund, separate and apart from all other funds. The two special funds must be used for no other purpose than the payment of the interest on the securities and the principal thereof, respectively, when due; . . . .

TIMES OF LEVIES: NRS 350.594 provides:

Such tax shall be levied immediately after the issuance of any general obligation securities issued in accordance with the provisions of the Local Government Securities Law, and annually thereafter, at the times and in the manner provided by law, until all of the securities, and the interest thereon, have been fully discharged. Such tax may be first levied after the municipality has contracted to sell any securities but before their issuance.

USE OF GENERAL FUND: NRS 350.596 provides:

> Any sums coming due on any general obligation municipal securities at any time when there are not on hand from such tax levy or levies sufficient funds to pay the same shall be promptly paid when due from the general fund of the municipality, reimbursement to be made to such general fund in the sums thus advanced when the taxes herein provided for have been collected.

USE OF OTHER FUNDS: NRS 350.598 provides:

> Nothing contained in the Local Government Securities Law shall be so construed as to prevent the municipality from applying any funds (other than taxes) that may be available for that purpose to the payment of the interest on or the principal of any general obligation municipal securities as the same respectively mature, and regardless of whether the payment of the general obligation municipal securities is additionally secured by a pledge of revenues, and upon such payments, the levy or levies of taxes provided in the Local Government Securities Law may thereupon to that extent be diminished.

STATUTORY APPROPRIATIONS: NRS 350.602 provides:

> There is by the Local Government Securities Law, and there shall be by ordinance authorizing the issuance of any indebtedness contracted in accordance with the provisions of the Local Government Securities Law, specially appropriated the proceeds of such taxes to the payment of such principal and interest; and such appropriations shall not be repealed nor the taxes postponed or diminished (except as herein otherwise expressly provided) until the principal of and interest on the municipal securities evidencing such debt have been wholly paid.

NO PLEDGE OF PROPERTY: The payment of the Bonds will not be secured by an encumbrance, mortgage or other pledge of property of the District, and no District property (other than the Consolidated Tax Pledged Revenues) is liable to be forfeited or taken in payment of the Bonds.

IMMUNITY OF INDIVIDUALS: NRS 350.606 provides:

> No recourse shall be had for the payment of the principal of, any interest on, and any prior redemption premiums due in connection with any bonds or other municipal securities or for any claim based thereon or otherwise upon the ordinance authorizing their issuance or other instrument appertaining thereto, against any individual member of the governing body or any officer or other

agent of the municipality, past, present or future, either directly or indirectly through the governing body or the municipality, or otherwise, whether by virtue of any constitution, statute or rule of law, or by the enforcement of any penalty or otherwise, all such liability, if any, being by the acceptance of the securities and as a part of the consideration of their issuance specially waived and released.

ACTS IRREPEALABLE: NRS 350.610 provides:

> The faith of the state is hereby pledged that the Local Government Securities Law, any law supplemental or otherwise appertaining thereto, and any other act concerning the bonds or other municipal securities, taxes or the pledged revenues or any combination of such securities, such taxes and such revenues shall not be repealed nor amended or otherwise directly or indirectly modified in such a manner as to impair adversely any outstanding municipal securities, until all such securities have been discharged in full or provision for their payment and redemption has been fully made, including without limitation the known minimum yield from the investment or reinvestment of moneys pledged therefor in federal securities.

TERMS OF SALE

BID PROPOSALS: Except as otherwise provided below, each bidder must use SYSTEM. Any bid in any other form may be disregarded. A bidder is required to submit an unconditional bid for the Bonds specifying:

(1) The lowest rate or rates of interest and the premium at which the bidder will purchase the Bonds (which must not be less than the amount set forth herein under the caption "NO DISCOUNT OR PAR BIDS PERMITTED; PREMIUM REQUIRED").

It is also requested for informational purposes only, but is not required, that each bid disclose:

(2) The True Interest Cost (i.e., actuarial yield) on the Bonds expressed as a nominal annual percentage rate. (See "BASIS OF AWARD", below); and

(3) The municipal bond insurer, if any; the premium to be paid by the bidder for insuring the Bonds; and which maturities of the Bonds, if any, are being insured.

By utilizing PARITY, a prospective electronic bidder represents and warrants to the District that such bidder's bid for the purchase the Bonds is submitted for and on behalf of such

prospective bidder by an officer or agent who is duly authorized to bind the prospective bidder to a legal, valid and enforceable contract for the purchase the Bonds. Once the bids are communicated electronically via PARITY, each bid will constitute an irrevocable offer to purchase the Bonds on the terms therein provided.

Each prospective electronic bidder shall be solely responsible to register to bid via PARITY as described above. Each qualified prospective electronic bidder shall be solely responsible to make necessary arrangements to access PARITY for purposes of submitting its bid in a timely manner and in compliance with the requirements of this Official Notice of Bond Sale. Neither the District nor the Municipal Advisor shall have any duty or be obligated to provide or assure such access to any qualified prospective bidder, and neither the District nor the Municipal Advisor shall be responsible for proper operation of, or have any liability for any delays or interruptions of, or any damages caused by PARITY. The District is allowing bidders to use PARITY as a communication mechanism to transmit electronic bids for the Bonds. PARITY is not the District's agent.

Each bidder is required to submit an unconditional bid transmit electronically via PARITY specifying the lowest rate or rates of interest and the premium at which the bidder will purchase the Bonds. Each bid must be for all of the Bonds herein offered for sale. If any provision in this Official Notice of Bond Sale conflicts with information or terms provided or represented by PARITY, the Official Notice of Bond Sale, including any amendments issued by public wire shall control. No bid will be received after the time for receiving such bids specified above.

For informational purposes only, the electronic bid will show the effective interest rate for the Bonds represented on a True Interest Cost basis, as described under "BASIS OF AWARD" below, represented by the rate or rates of interest and the bid price specified in the bid. No bid will be received after the time for receiving such bids specified above.

GOOD FAITH DEPOSIT: Except as otherwise provided below, a good faith deposit ("Deposit") in the form of a certified, treasurer's or cashier's check drawn on a solvent commercial bank or trust company in the United States of America, or a wire transfer, made payable to:

Truckee Meadows Fire Protection District, Nevada

in an amount equal to:

$70,000

is required before a written award for the Bonds may be made but is not required to be submitted prior to submitting an electronic bid.

Bidders submitting a Deposit by check or wire transfer may, **but are not required to**, submit a check or wire transfer prior to the bid opening or submitting an electronic bid. If a check is used, it must be delivered to the District within 90 minutes of notification to the bidder of the bid award for the Bonds. If a wire transfer is used by any bidder for the Bonds, then such bidder using a wire transfer is required to submit its Deposit to the District in the form of a wire

transfer in the above amount for the Bonds as instructed by the District or its Municipal Advisor not later than 90 minutes from such notification of the bid award. If the apparent winning bidder on the Bonds is determined to be a bidder who has not submitted a Deposit in the form of a check, as provided above, the Municipal Advisor will request the apparent winning bidder to immediately wire the Deposit to the District and provide the Federal wire reference number of such Deposit to the Municipal Advisor within 90 minutes of such request by the Municipal Advisor. The Bonds will not be officially awarded to a bidder who has not submitted a Deposit in the form of a check, as provided above, until such time as the bidder has provided a Federal wire reference number for the Deposit to the Municipal Advisor.

No interest on the Deposit will accrue to any bidder. The District will deposit the Deposit of the winning bidder of the Bonds. The Deposit (without accruing interest) of the winning bidder for the Bonds will be applied to the purchase price of the Bonds. In the event the winning bidder of the Bonds fails to honor its accepted bid, the Deposit for the Bonds plus any interest accrued on the Deposit will be retained by the District. Any investment income earned on the good faith deposit for the Bonds will be paid to the successful bidder in the event the District is unable to deliver any series of Bonds, as provided under "MANNER AND TIME OF DELIVERY", below. Deposits accompanying bids other than the bid which is accepted will be returned promptly upon the determination of the best bidder for the Bonds.

CUSIP NUMBERS: It is anticipated that CUSIP identification numbers will be printed on the Bonds, but neither the failure to print such number on any Bond nor any error with respect thereto shall constitute cause for a failure or refusal by the purchaser to accept delivery of any payment for the Bonds in accordance with the terms of the purchase contract. All expenses relating to printing the CUSIP numbers on the Bonds will be paid by the District; but the CUSIP Service Bureau charge for the assignment of the numbers will be the responsibility of and must be paid by the purchaser.

SALE RESERVATIONS: The District, in connection with the Bonds designated for sale in this Official Notice of Sale, reserves the privilege:

a) Of waiving any irregularity or informality in any bid;

b) Of rejecting any and all bids; and

c) Of reoffering any of the Bonds for sale, as provided by law.

In addition, the District reserves the privilege of changing the sale date and/or time of any of the Bonds. Any change in the sale date and/or time for any of the Bonds will be communicated via PARITY before the time of sale. If the District changes the sale date and/or time, this Official Notice of Bond Sale shall remain effective, except as amended by such PARITY communication or other amendment communicated to potential bidders. If bids are not taken on the Bonds or if all bids are rejected on any of the Bonds on July 7, 2021, the District may reoffer such Bonds for sale at any time thereafter. The time and date of any subsequent sale of the Bonds will be announced via PARITY before the time of the sale.

BASIS OF AWARD: The Bonds, subject to such sale reservations, will be sold by the District to the responsible bidder making the best bid for the Bonds based upon the 2021 Maturity Schedule.

The best bid will be determined by computing the actuarial yield on the Bonds (i.e., using an actuarial or true interest cost method) for each bid received. An award on the Bonds will be made (if any is made) to the responsible bidder submitting the bid which results in the lowest true interest cost on the Bonds. "True interest cost" on the Bonds, as used herein, means that yield which if used to compute the present worth as of the date of the Bonds of all payments of principal and interest to be made on the Bonds from their date to their respective maturity dates (or any mandatory sinking fund redemption dates) using the interest rates specified in the bid and the principal amounts maturing as shown in the 2021 Maturity Schedule stated herein, produces an amount equal to the principal amount of the Bonds, plus premium. No adjustment shall be made in such calculation for accrued interest on the Bonds from their date to the date of delivery thereof. Such calculation shall be based on a 360-day year and a semiannual compounding interval. If there are two or more equal bids and such equal bids are the best bids received, the Chief Fiscal Officer, or in such officer's absence the Fire Chief, will determine which bid will be accepted.

SUCCESSFUL BIDDER'S REOFFERING PRICES: Within one-half hour of the designated time of the sale of the Bonds, the successful bidder for the Bonds (or manager of the successful purchasing account or accounts) shall notify the Chief Fiscal Officer and the District's Municipal Advisor by electronic transmission to john@jnaconsultingroup.com of the initial offering prices of the Bonds to the public. The notification must be confirmed in writing in form and substance satisfactory to Bond Counsel prior to the delivery of the Bonds. The confirmation will be part of the "Purchaser's Certificate" which will be in substantially the same form as Exhibit A attached hereto in the event the District receives 3 or more bids for the Bonds that conform to the requirements of this Official Notice of Sale; or in substantially the same form as Exhibit B attached hereto in the event the District does not receive 3 or more such bids for the Bonds. **By submitting a bid for the Bonds, each bidder certifies it has an established industry reputation for underwriting new issuances of municipal bonds unless specifically noted in the bid.**

PLACE AND TIME OF AWARD: Bids will be opened on behalf of the District at the time and place stated herein. The Chief Fiscal Officer, or in such officer's absence the Fire Chief, intends to take action, upon the determination of the best bid, awarding the Bonds or rejecting all bids for the Bonds. In any event, the District will take such action not later than 36 hours after the time stated for opening bids. An award may be made after the 36-hour period herein designated if the bidder shall not have given to the Chief Fiscal Officer (see "INFORMATION" below) notice in writing of the withdrawal of its bid. Notice of withdrawal of a bid may not be given during the 36-hour period following the bid opening.

MANNER AND TIME OF DELIVERY: The Deposit will be credited to the purchaser at the time of delivery of the Bonds (without accruing interest). If the successful bidder for the Bonds fails, neglects, or refuses to complete the purchase of the Bonds on the date on which the Bonds are made ready and are tendered by the District for delivery, the amount of its Deposit will be forfeited (as liquidated damages for noncompliance with the bid) to the District. In that event, the District may reoffer the Bonds for sale, as provided by law. The Bonds (registered in

the name of Cede & Co.) will be made available for delivery by the District to the purchaser as soon as reasonably possible after the date of the sale, and the Board contemplates delivering them on or about July 28, 2021. The purchaser of the Bonds will be given 72 hours' notice of the time fixed by the Board for tendering the Bonds for delivery.

PAYMENT AT AND PLACE OF DELIVERY: The successful bidder will be required to accept delivery of the Bonds at the Paying Agent to be held on behalf of DTC in New York, New York, pursuant to the FAST System. Payment of the balance of the purchase price due for the Bonds at the time of their delivery must be made in Federal Reserve Bank funds or other funds acceptable to the Board for immediate and unconditional credit to the account of the District, as directed by the Board, at a bank designated by the Chief Fiscal Officer, so that such bond proceeds may be deposited or invested, as the Chief Fiscal Officer may determine, simultaneously with the delivery of the Bonds. The balance of the purchase price must be paid in such funds and not by any waiver of interest, and not by any other concession as a substitution for such funds.

INFORMATION: This Official Notice of Bond Sale, the Preliminary Official Statement, the Bond Resolution and financial and other information concerning the District and the Bonds may be obtained prior to the sale from:

The District's Municipal Advisor:

JOHN PETERSON
JNA CONSULTING GROUP, LLC
410 NEVADA WAY, SUITE 200
BOULDER CITY, NEVADA 89005
(702) 294-5100

DISTRICT REPRESENTED BY INDEPENDENT REGISTERED MUNICIPAL ADVISOR: The District has engaged, is represented by and will rely on the advice of the District's Municipal Advisor, independent registered Municipal Advisor, to advise it on the issuance of the Bonds and other aspects of the financing for which the Bonds are being issued. The District intends that this statement constitutes the "required representation" for purposes of the independent registered municipal advisor exemption set forth in SEC Rule 15Ba1-1(d)(3) and prospective bidders and other market participants may rely on this written statement and receive and use it for purposes of that exemption. Each bidder should consult with its own advisors in determining whether the exemption is available to that bidder and other requirements applicable for the exemption to be available to that bidder.

LEGAL OPINIONS, BONDS AND TRANSCRIPT: The validity and enforceability of the Bonds will be approved by:

Sherman & Howard L.L.C.
50 West Liberty Street, Suite 1000
Reno, Nevada 89501
(775) 323-1980

whose unqualified, final, approving opinion, together with the printed Bonds, a certified transcript of the legal proceedings, including a certificate stating that there is no litigation pending affecting the validity of the Bonds as of the date of their delivery (the "Closing Date"), and other closing documents, will be furnished to the purchasers of the Bonds without charge by the District. The form of the approving opinion will be substantially in the form set forth in Appendix E to the Preliminary Official Statement.

OFFICIAL STATEMENT: The District has prepared a preliminary official statement (the "Preliminary Official Statement") relating to the Bonds which is deemed by the District to be final as of its date for purposes of allowing bidders to comply with Rule 15c2-12(b) of the Securities Exchange Commission (the "Rule"), except for the omission of certain information as permitted by the Rule. The Preliminary Official Statement is subject to revision, amendment and completion in a "Final Official Statement."

The District will prepare a final official statement (the "Final Official Statement"), dated as of the date of its delivery to the winning bidder as soon as practicable after the date of the award to the winning bidder. The District will provide the winning bidder with a copy of the Final Official Statement in an electronic format on or before seven business days following the date of the award to each winning bidder.

The District authorizes the winning bidder to distribute the Final Official Statement in connection with the offering of the Bonds.

For a period beginning on the date of the Final Official Statement and ending twenty five days following the date the winning bidder shall no longer hold for sale any of the Bonds (such date shall be the Closing Date unless the winning bidder advises the District in writing of another date), if any event concerning the affairs, properties or financial condition of the District shall occur as a result of which it is necessary to supplement the Official Statement in order to make the statements therein, in light of the circumstances existing at such time, not misleading, at the request of the winning bidder, the District shall forthwith notify the winning bidder of any such event of which it has knowledge and shall cooperate fully in the preparation and furnishing of any supplement to the Official Statement necessary, in the reasonable opinion of the District and the winning bidder, so that the statements therein as so supplemented will not be misleading in the light of the circumstances existing at such time. The District will presume that the "end of the underwriting period" will occur on the Closing Date and all of the Bonds have been sold by the winning bidder as of the Closing Date unless notified in writing otherwise by a winning bidder on or prior to the Closing Date.

CONTINUING DISCLOSURE UNDERTAKING: Pursuant to the Rule, the District will undertake in a continuing disclosure certificate which is authorized in each Bond Resolution to provide certain ongoing disclosure, including annual operating data and financial information, audited financial statements and notices of the occurrences of certain material events. A copy of the continuing disclosure certificate is included as Appendix D to the Preliminary Official Statement.

DISCLOSURE CERTIFICATES: The final certificates included in the transcript of legal proceedings will include:

1. A certificate, dated as of the Closing Date, and signed by the Chair of the Board, ex officio Chair of the Board of County Commissioners of Washoe County, Nevada, the Fire Chief, the Chief Fiscal Officer and Legal Counsel to the District, in which each of them states, after reasonable investigation, that to the best of his or her knowledge (a) no action, suit, proceeding, inquiry, or investigation, at law or in equity, before or by any court, public board, or body, is pending, or, to the best of the knowledge of each of them, threatened, in any way contesting the completeness or accuracy of the Final Official Statement, (b) the Final Official Statement as it pertains to the District and the Bonds does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements made therein, in the light of the circumstances under which they were made, not misleading; and (c) no event affecting the District has occurred since the date of the Final Official Statement which should be disclosed therein for the purpose for which it is to be used or which it is necessary to disclose therein in order to make the statements and information therein not misleading in any respect; provided, however, that the District does not make any representations concerning pricing information contained in the Final Official Statement; and

2. A certificate, dated as of the Closing Date, and signed by the Chief Fiscal Officer, stating after reasonable investigation, that, to the best of such officer's knowledge, as of the date of the official statement and on the date of such certificate, the information contained in the Final Official Statement relating to revenues and expenditures of the District is true and correct and does not contain any untrue statement of a material fact or omit any information necessary to be included therein in order that the Final Official Statement be not misleading for the purpose for which it is to be used.

CONSENT TO JURISDICTION: A bid submitted by electronic bidding, if accepted by the Chief Fiscal Officer or the Fire Chief on behalf of the District, forms a contract between the winning bidder and the District subject to the terms of this Official Notice of Bond Sale. By submitting a bid, the bidder consents to the exclusive jurisdiction of any court of the State of Nevada located in Washoe County or the United States District Court for the State of Nevada for the purpose of any suit, action or other proceeding arising as a result of the submittal of the bid, and the bidder irrevocably agrees that all claims in respect to any such suit, action or proceeding may be heard and determined by such court. The bidder further agrees that service of process in any such action commenced in such State or Federal court shall be effective on such bidder by deposit of the same as registered mail addressed to the bidder at the address set forth in the bid.

By order of the Board of Fire Commissioners of Truckee Meadows Fire Protection District, Nevada, on June 18, 2021.

/s/ Cindy Vance
Chief Fiscal Officer

Exhibit A

Purchaser's Certificate

IT IS HEREBY CERTIFIED by the undersigned on behalf of _____ (the "Purchaser"), as representative of the underwriters for the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 (the "Bonds"):

1. We acknowledge receipt of the Bonds in the aggregate principal amount of $_____, bearing interest and maturing as provided in the Bond Resolution of the Board of Fire Commissioners of Truckee Meadows Fire Protection District, Nevada (the "Issuer") on June 1, 2021, and the instruments described therein, and such Bonds being in the denominations and registered in the name of Cede & Co., as nominee of The Depository Trust Company, as requested by us.

2. A bona fide public offering was made for all of the Bonds on the Sale Date at the Prices shown on the inside cover page of the Official Statement for the Bonds. Those Prices are the reasonably expected initial offering Prices of each maturity of the Bonds to the Public which were used by the Purchaser in formulating its bid to purchase the Bonds. For purposes of Paragraphs 2, 3 and 4, the following defined terms shall have the meanings assigned thereto as set forth below.

"Public" means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a Related Party. The term "Related Party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

"Sale Date" means the date the Purchaser's bid for the Bonds was accepted on behalf of the Issuer.

"Underwriter" means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

If a yield is shown on the inside cover page of the Official Statement for any maturity, "Price" herein means the dollar price that produces that yield.

3. The Purchaser was not given the opportunity to review other bids prior to submitting its bid.

4. The bid submitted by the Purchaser constituted a firm bid to purchase the Bonds.

5. The Purchaser has an established industry reputation for underwriting new issuance of municipal bonds.

6. The Issuer and its counsel may rely on these certifications in concluding that the Bonds meet certain requirements of the Internal Revenue Code of 1986 as amended (the "Code"), relating to tax-exempt bonds; however, nothing herein represents our interpretation of any law and we are not providing any interpretations of law or regulations in executing and delivering this certificate.

DATED as of _____, 2021.

_____, as Representative of the Underwriters

By: _____
Title: _____

Exhibit B

Purchaser's Certificate

IT IS HEREBY CERTIFIED by the undersigned on behalf of _____ (the "Purchaser"), as representative of the underwriters for the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 (the "Bonds"):

1. We acknowledge receipt of the Bonds in the aggregate principal amount of $_____, bearing interest and maturing as provided in the Bond Resolution of the Board of Fire Commissioners of Truckee Meadows Fire Protection District, Nevada (the "Issuer") on June 1, 2021, and the instruments described therein, and such Bonds being in the denominations and registered in the name of Cede & Co., as nominee of The Depository Trust Company, as requested by us.

2. A bona fide public offering was made for all of the Bonds on the Sale Date at the Prices shown [on the inside cover page of the Official Statement for the Bonds][in Exhibit 1]. The first Price at which a Substantial Amount of each maturity of the Bonds was sold to the Public is the Price shown [on the inside cover page of the Official Statement][in Exhibit 1] for that maturity of the Bonds. For purposes of this Paragraph 2, the following defined terms shall have the meanings assigned thereto as set forth below:

"Public" means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a Related Party. The term "Related Party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

"Underwriter" means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

"Sale Date" means the date the Purchaser's bid for the Bonds was accepted on behalf of the Issuer.

"Substantial Amount" is 10% or more of each maturity.

If a yield is shown on the inside cover page of the Official Statement for any maturity, "Price" herein means the dollar price that produces that yield.

3. The Purchaser has an established industry reputation for underwriting new issuance of municipal bonds.

4. The Issuer and its counsel may rely on these certifications in concluding that the Bonds meet certain requirements of the Internal Revenue Code of 1986 as amended (the "Code"), relating to tax-exempt bonds; however, nothing herein represents our interpretation of

any law and we are not providing any interpretations of law or regulations in executing and delivering this certificate.

DATED as of _____, 2021.

_____, as Representative of the Underwriters

By: _____
Title: _____

Attach Exhibit 1 to Purchaser's Certificate
(Offering Prices of Bonds)

6

NEW ISSUE
BOOK-ENTRY ONLY
BANK QUALIFIED

INSURANCE RATING: S&P "AA"
UNDERLYING RATING: S&P: "AA-"
INSURANCE: Build America Mutual Assurance Company
See "RATINGS"

In the opinion of Sherman & Howard L.L.C., Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021 Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the 2021 Bonds (the "Tax Code"), and interest on the 2021 Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS." The District has designated the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Tax Code. See "FINANCIAL INSTITUTION INTEREST DEDUCTION."

$7,000,000
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

Dated: Date of Delivery **Due: June 1, as shown herein**

The 2021 Bonds (defined herein) are issued as fully registered bonds, in denominations of $5,000 or any integral multiple thereof and initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), the securities depository for the 2021 Bonds. Purchases of the 2021 Bonds are to be made in book entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the 2021 Bonds. See "THE 2021 BONDS – Book-Entry Only System." The 2021 Bonds bear interest at the rates set forth herein, payable semi-annually on June 1 and December 1 of each year, commencing December 1, 2021, to and including the maturity dates shown herein (unless the 2021 Bonds are redeemed earlier), to the registered owners of the 2021 Bonds (initially Cede & Co.). The principal of the 2021 Bonds will be payable upon presentation and surrender at the principal operations office of Zions Bancorporation, National Association, or its successor as the paying agent for the 2021 Bonds. See "THE 2021 BONDS."

The scheduled payment of principal of and interest on the 2021 Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the 2021 Bonds by **BUILD AMERICA MUTUAL ASSURANCE COMPANY**.

The maturity schedule for the 2021 Bonds appears on the inside cover page of this Official Statement.

The 2021 Bonds are subject to redemption prior to maturity at the option of the District as described in "THE 2021 BONDS – Redemption Provisions." Certain of the 2021 Bonds are subject to mandatory sinking fund redemption.

Proceeds of the 2021 Bonds will be used to (i) finance the costs of acquiring properties for fire stations in the District, including fixtures, structures, stations, other buildings and sites and (ii) pay the costs of issuing the 2021 Bonds. See "SOURCES AND USES OF FUNDS."

The 2021 Bonds constitute direct and general obligations of Truckee Meadows Fire Protection District (the "District"), Nevada, and the full faith and credit of the District is pledged for the payment of the principal and interest thereon, subject to the limitations imposed by the Constitution and statutes of the State of Nevada. See "SECURITY FOR THE 2021 BONDS – General Obligations." The 2021 Bonds are additionally secured by a lien on the Pledged Revenues (defined herein), which are comprised primarily of certain consolidated tax receipts, as more particularly described herein. The District may issue additional bonds with a lien on the Pledged Revenues that is on a parity with or superior to the lien of the 2021 Bonds. See "SECURITY FOR THE 2021 BONDS – Consolidated Tax Revenue Data."

This cover page contains certain information for quick reference only. It is *not* a summary of the issue. Investors must read the entire Official Statement to obtain information essential to making an informed investment decision.

The 2021 Bonds are offered when, as, and if issued by the District, subject to the approval of legality of the 2021 Bonds by Sherman & Howard L.L.C., Reno, Nevada, and the satisfaction of certain other conditions. Sherman & Howard L.L.C. also has acted as special counsel to the District in connection with the Official Statement. JNA Consulting Group, LLC, Boulder City, Nevada has acted as Municipal Advisor to the District. Certain legal matters will be passed upon for the District by the District Attorney. It is expected that the 2021 Bonds will be available for delivery through the facilities of DTC, on or about July 28, 2021.

Official Statement dated July 7, 2021

MATURITY SCHEDULE
(CUSIP© 6-digit issuer number: 897821)

$7,000,000
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

Maturing (June 1)	Principal Amount	Interest Rate	Yield†	CUSIP© Issue Number
2022	$210,000	4.000%	0.200%	AA2
2023	190,000	4.000	0.250	AB0
2024	200,000	4.000	0.350	AC8
2025	210,000	4.000	0.500	AD6
2026	215,000	4.000	0.650	AE4
2027	225,000	4.000	0.800	AF1
2028	235,000	4.000	0.900	AG9
2029	245,000	4.000	1.000	AH7
2030	255,000	4.000	1.100	AJ3
2031	265,000	4.000	1.200	AK0
2032	275,000	2.000	1.300(1)	AL8
2033	280,000	2.000	1.400(1)	AM6
2034	285,000	2.000	1.500(1)	AN4
2035	290,000	2.000	1.600(1)	AP9
2036	295,000	2.000	1.700(1)	AQ7
2037	305,000	2.000	1.800(1)	AR5
2038	310,000	2.000	1.850(1)	AS3
2039	315,000	2.000	1.900(1)	AT1

$650,000 2.000% Term Bond due June 1, 2041, Price 100% CUSIP © Issue No. AV6
$675,000 2.125% Term Bond due June 1, 2043, Yield 2.150%, CUSIP © Issue No. AX2
$1,070,000 2.250% Term Bond due June 1, 2046, Yield 2.300%, © Issue No. BA1

(1) Priced to the first optional redemption date of June 1, 2031.
† Provided by the Underwriters.
© Copyright 2021 American Bankers Association. CUSIP ® is a registered trademark of the American Bankers Association. The CUSIP data herein is provided by the CUSIP Services Bureau, managed on behalf of the American Bankers Association by Standard & Poor's. Neither the District nor the Commission takes any responsibility for the accuracy of the CUSIP numbers.

USE OF INFORMATION IN THIS OFFICIAL STATEMENT

This Official Statement, which includes the cover, the inside cover page and the appendices, does not constitute an offer to sell or the solicitation of an offer to buy any of the 2021 Bonds in any jurisdiction in which it is unlawful to make such offer, solicitation, or sale. No dealer, salesperson, or other person has been authorized to give any information or to make any representations other than those contained in this Official Statement in connection with the offering of the 2021 Bonds, and if given or made, such information or representations must not be relied upon as having been authorized by the District. The District provides certain information to the public on the internet; however, the information presented there is not a part of this Official Statement and should not be relied upon in making an investment decision with respect to the 2021 Bonds.

The information set forth in this Official Statement has been obtained from the District and from the other sources referenced throughout this Official Statement, which the District believes to be reliable. No guarantee is made by the District, however, as to the accuracy or completeness of information provided from sources other than the District. This Official Statement contains, in part, estimates and matters of opinion that are not intended as statements of fact, and no representation or warranty is made as to the correctness of such estimates and opinions, or that they will be realized.

The information, estimates, and expressions of opinion contained in this Official Statement are subject to change without notice, and neither the delivery of this Official Statement nor any sale of the 2021 Bonds shall, under any circumstances, create any implication that there has been no change in the affairs of the District, or in the information, estimates, or opinions set forth herein, since the date of this Official Statement.

This Official Statement has been prepared only in connection with the original offering of the 2021 Bonds and may not be reproduced or used in whole or in part for any other purpose.

The 2021 Bonds have not been registered with the Securities and Exchange Commission due to certain exemptions contained in the Securities Act of 1933, as amended. The 2021 Bonds have not been recommended by any federal or state securities commission or regulatory authority, and the foregoing authorities have neither reviewed nor confirmed the accuracy of this document.

Build America Mutual Assurance Company ("BAM") makes no representation regarding the 2021 Bonds or the advisability of investing in the 2021 Bonds. In addition, BAM has not independently verified, makes no representation regarding, and does not accept any responsibility of the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding BAM, supplied by BAM and presented under the heading "BOND INSURANCE" and Appendix F – SPECIMEN MUNICIPAL BOND INSURANCE POLICY.

THE PRICES AT WHICH THE 2021 BONDS ARE OFFERED TO THE PUBLIC BY THE INITIAL PURCHASER (AND THE YIELDS RESULTING THEREFROM) MAY

VARY FROM THE INITIAL PUBLIC OFFERING PRICES OR YIELDS APPEARING ON THE INSIDE COVER PAGE HEREOF. IN ADDITION, THE INITIAL PURCHASER MAY ALLOW CONCESSIONS OR DISCOUNTS FROM SUCH INITIAL PUBLIC OFFERING PRICES TO DEALERS AND OTHERS. IN ORDER TO FACILITATE DISTRIBUTION OF THE 2021 BONDS, THE INITIAL PURCHASER MAY ENGAGE IN TRANSACTIONS INTENDED TO STABILIZE THE PRICE OF THE 2021 BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

BOARD OF FIRE COMMISSIONERS
Bob Lucey, Chair
Vaughn Hartung, Vice Chair
Alexis Hill
Kitty Jung
Jeanne Herman

DISTRICT OFFICIALS
Charles A. Moore, Fire Chief
Alex Kukulus, Deputy Chief of Operations
Dale Way, Deputy Chief of Fire Prevention
Cindy Vance, Chief Fiscal Officer

MUNICIPAL ADVISOR
JNA Consulting Group, LLC
Boulder City, Nevada

BOND AND SPECIAL COUNSEL
Sherman & Howard L.L.C.
Reno, Nevada

REGISTRAR AND PAYING AGENT
Zions Bancorporation, National Association
Los Angeles, California

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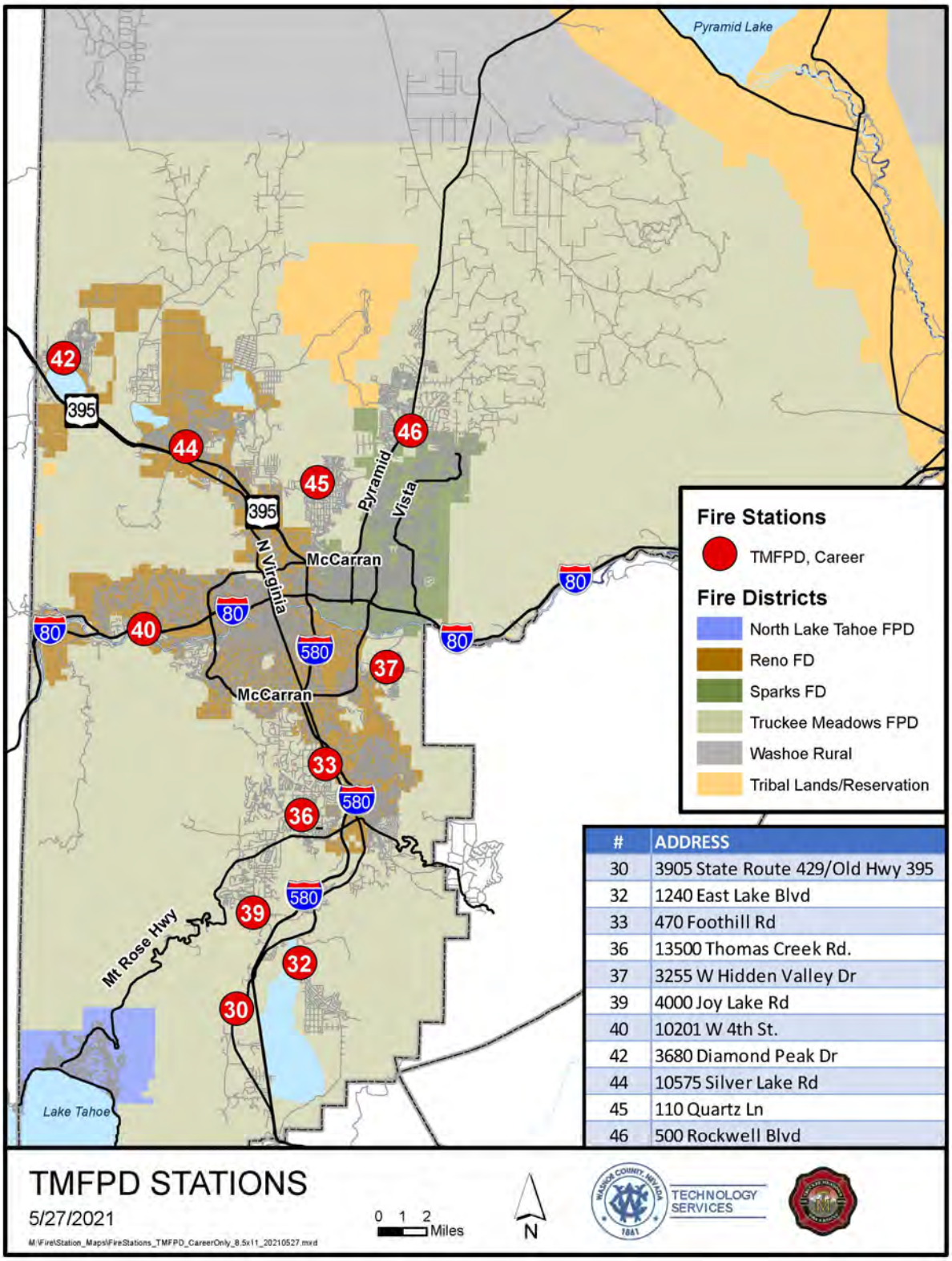
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NOTE: Tables marked with an (*) indicate Annual Financial Information to be updated pursuant to SEC Rule 15c2-12, as amended. See Appendix D - Form of Continuing Disclosure Certificate. Only historical, but not estimated, budgeted or interim data in such tables is required to be updated.

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DISTRICT MAP



OFFICIAL STATEMENT

$7,000,000
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

INTRODUCTION

General

This Official Statement, including the cover page, the inside cover page and the appendices, is furnished by Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), to provide information about the District and its $7,000,000 General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 (the "2021 Bonds"). The 2021 Bonds will be issued pursuant to a resolution (the "Bond Resolution") adopted by the Board of Fire Commissioners of the District (the "Board") on June 1, 2021. Capitalized terms used herein that are otherwise not defined have the meanings ascribed to them in the Bond Resolution. See Appendix B – Summary of Certain Provisions of the Bond Resolution.

The offering of the 2021 Bonds is made only by way of this Official Statement, which supersedes any other information or materials used in connection with the offer or sale of the 2021 Bonds. The following introductory material is only a brief description of and is qualified by the more complete information contained throughout this Official Statement. A full review should be made of the entire Official Statement and the documents summarized or described herein. Detachment or other use of this "INTRODUCTION" without the entire Official Statement, including the cover page, the inside cover page and the appendices, is unauthorized.

The District

The District was established in 1972 and includes approximately 1,000 square miles across Northern Nevada. The District also serves the unincorporated areas of Washoe County (the "County") which includes 5,000 square miles of the areas not governed by the County's local municipal corporations but excludes the unincorporated communities of Incline Village and Crystal Bay. A map showing the current boundaries of the District is provided on page (v) of this Official Statement. Such boundaries are subject to change in the future as a result of possible annexations. See "INTRODUCTION – Certain Bondholders Risks – Risks Related to Future Annexations."

Purpose

Proceeds of the 2021 Bonds will be used to (i) finance the costs of acquiring properties for fire stations in the District, including fixtures, structures, stations, other buildings and sites (the "Project") and (ii) pay the costs of issuing the 2021 Bonds. See "SOURCES AND USES OF FUNDS."

Authority for Issuance

The 2021 Bonds are being issued pursuant to the constitution and laws of the State, including NRS 474.460 through 474.540 (the "Project Act"), NRS 360.600 to 360.740, inclusive (the "Consolidated Tax Act"), NRS 350.500 through 350.720, inclusive (the "Bond Act"), Chapter 348 of NRS (the "Supplemental Bond Act") and the Bond Resolution.

The 2021 Bonds; Prior Redemption

The 2021 Bonds will be issued as fully registered bonds in the denomination of $5,000, or any integral multiple thereof. The 2021 Bonds initially will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), the securities depository for the 2021 Bonds. Purchases of the 2021 Bonds are to be made in book-entry form only. Purchasers will not receive certificates representing their beneficial ownership interest in the 2021 Bonds. See "THE 2021 BONDS – Book-Entry Only System." The 2021 Bonds mature and bear interest (calculated based on a 360-day year consisting of twelve 30-day months) as set forth on the inside cover page of this Official Statement. The payment of principal of and interest on each series of the 2021 Bonds is described in "THE 2021 BONDS – Payment Provisions."

The 2021 Bonds are subject to redemption prior to maturity at the option of the District as described in "THE 2021 BONDS – Redemption Provisions." Certain of the 2021 Bonds are subject to mandatory sinking fund redemption.

Security

General Obligations. The 2021 Bonds are direct and general obligations of the District, payable as to principal and interest from annual general (ad valorem) taxes levied against all taxable property within the District (the "General Taxes") (except to the extent any other monies are made available therefor), subject to the State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. Generally, the combined overlapping tax rate is limited by statute to $3.64 per $100 of assessed valuation. See "SECURITY FOR THE 2021 BONDS – General Obligations" and "PROPERTY TAX INFORMATION – Property Tax Limitations."

Additional Security for 2021 Bonds - Pledged Revenues. The 2021 Bonds are additionally secured by an irrevocable pledge of and lien (but not necessarily an exclusive lien) on the Pledged Revenues. See "Lien Priority" and "Additional Bonds" below.

Pledged Revenues Generally. "Pledged Revenues" means a 15% portion of all income and revenue derived by the District and allowed to be pledged pursuant to the Consolidated Tax Act (the "Consolidated Tax," described below).

The Consolidated Tax consists of revenues from the following sources: certain sales taxes (the "Basic City/County Relief Tax" and the "Supplemental City/County Relief Tax"); excise taxes on cigarettes and liquor (the "Cigarette Tax" and the "Liquor Tax," respectively); a tax on the licensing of motor vehicles (the "Basic Governmental Services Tax"); and real property transfer taxes (the "Real Property Transfer Tax"). Pursuant to the State law, the Consolidated Tax generally is collected by the State and then remitted monthly to the District. For a further definition

of the Pledged Revenues, see "SECURITY FOR THE 2021 Bonds" and Appendix B – Summary of Certain Provisions of the Bond Resolution – Certain Definitions.

Lien Priority. As of June 1, 2021, the 2021 Bonds have a lien (but not necessarily an exclusive lien) on the Pledged Revenues on a parity with the lien thereon of $1,963,000 aggregate principal amount of outstanding bonds (the "Parity Lien Bonds"):

Outstanding Parity Lien Bonds

Bond Series	Final Payment	Original Amount	Amount Outstanding
Capital Improvement Bonds, Series 2020	06/01/35	$2,100,000	$1,963,000
Total			$1,963,000

Source: The District.

Additional Bonds. Upon the satisfaction of certain conditions set forth in the Bond Resolution, the District may issue additional bonds with a lien on the Pledged Revenues that is on a parity with the lien thereon of the 2021 Bonds (together with the Parity Lien Bonds, the "Parity Securities"). In addition, the District may issue additional bonds with a lien on all or a portion of the Pledged Revenues that is superior to the lien thereon of the 2021 Bonds ("Superior Securities"). See "SECURITY FOR THE 2021 BONDS – Additional Bonds." Any Superior Securities will be revenue bonds that do not carry the District's general obligation pledge.

The District currently anticipates issuing additional Parity Securities within the next two years to construct another station. The District has no current plans to issue Superior Securities but reserves the right to do so whenever legal requirements are satisfied. See "SECURITIES FOR THE 2021 BONDS – Additional Bonds."

Tax Matters

In the opinion of Sherman & Howard L.L.C., Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021 Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the 2021 Bonds (the "Tax Code"), and interest on the 2021 Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. See "TAX MATTERS – Federal Tax Matters."

The District will designate the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Tax Code. See "FINANCIAL INSTITUTION INTEREST DEDUCTION."

In the opinion of Bond Counsel, under the laws of the State in effect as of the date of delivery of the 2021 Bonds, the 2021 Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS. See "TAX MATTERS – State Tax Exemption."

Professionals

Sherman & Howard L.L.C., Reno, Nevada, has acted as Bond Counsel to the District and also has acted as Special Counsel to the District in connection with this Official Statement. The Municipal Advisor to the District in connection with the issuance of the 2021 Bonds is JNA Consulting Group, LLC, Boulder City, Nevada (the "Municipal Advisor"). See "MUNICIPAL ADVISOR." The fees of Bond Counsel, Special Counsel and the Municipal Advisor will be paid only from 2021 Bond proceeds at closing. The District's audited basic financial statements, included in Appendix A of this Official Statement, include the report of Eide Bailly LLP, certified public accountants, Reno, Nevada. See "INDEPENDENT AUDITORS." Zions Bancorporation, National Association, will act as the registrar and paying agent for the 2021 Bonds (the "Registrar" and "Paying Agent").

Continuing Disclosure Undertaking

The District will execute a continuing disclosure certificate (the "Disclosure Certificate") at the time of the closing for the 2021 Bonds. The Disclosure Certificate will be executed for the benefit of the beneficial owners of the 2021 Bonds and the District will covenant in the Bond Resolution to comply with its terms. The Disclosure Certificate will provide that so long as the 2021 Bonds remain outstanding, the District will provide the following information to the Municipal Securities Rulemaking Board, through the Electronic Municipal Market Access system ("EMMA"): (i) annually, certain financial information and operating data; and (ii) notice of the occurrence of certain events; each as specified in the Disclosure Certificate. The form of the Disclosure Certificate is attached hereto as Appendix D. In the last five years, the District has not failed to materially comply with any continuing disclosure undertakings entered into pursuant to Rule 15c2-12 promulgated under the Securities Exchange Act of 1934.

Certain Bondholder Risks

General. The purchase of the 2021 Bonds involves certain investment risks that are discussed throughout this Official Statement. Accordingly, each prospective purchaser of the 2021 Bonds should make an independent evaluation of all of the information presented in this Official Statement in order to make an informed investment decision.

Risks Related to Property Taxes. Numerous factors over which the District has no control may impact the timely receipt of ad valorem property tax revenues in the future. These include the valuation of property within the District, the number of homes which are in foreclosure, bankruptcy proceedings of property taxpayers or their lenders, and the ability or willingness of property owners to pay taxes in a timely manner.

The amount of ad valorem property taxes collected will be dependent upon the assessed valuation of property within the District and in part on the abatement caps calculated pursuant to NRS 361.4722. It is not possible to predict future property values, the impact of foreclosures or delinquencies on property tax payments or the impact of the annual abatement cap. Specifically, it is not possible to predict whether property values in the District will decline in the future, whether foreclosure rates will rise or whether any increase in foreclosures will cause

significant delinquencies in property tax payments and the realization of property tax revenues by the District.

Certain Risks Associated with Pledged Revenues. The Consolidated Tax is collected by the State and then remitted directly to the District pursuant to various statutory provisions. The District has no statutory authority to collect the Consolidated Tax itself and also has no control over the collection processes in place at the State. Receipt of the Pledged Revenues is dependent upon the ability and willingness of the State to collect the Consolidated Tax and forward the revenues to the District. If the State fails to perform its collection duties in a timely fashion, the District may not receive Pledged Revenues in time to meet scheduled debt service payments. If the State fails to collect, remit or transfer the Consolidated Tax revenues, the District's only remedy is to file suit against the nonperforming party, including an action in mandamus to compel performance. Further, the District has no control over the auditing procedures in place at the State. The District must depend upon the State to ensure that retailers are collecting and remitting the required Pledged Revenues. If the State fails to do so, the District may not receive all of the moneys to which it is entitled.

The Consolidated Tax collections are subject to fluctuations in spending which is affected by, among other things, general economic cycles. The Consolidated Tax revenues may increase along with the increasing prices brought about by inflation, but collections also are vulnerable to adverse economic conditions and reduced spending and may decrease as a result. Consequently, the rate of Consolidated Tax collections may be expected to correspond generally to economic cycles. The District has no control over general economic cycles and is unable to predict what economic factors or cycles will occur while the 2021 Bonds remain outstanding.

Certain Risks Associated with COVID-19. The spread of the novel strain of coronavirus and the disease it causes (now commonly known as "COVID-19") are having impacts throughout the world, including within the State and the District. The World Health Organization has declared the COVID-19 outbreak to be a pandemic, and states of emergency were declared by the State and the United States. The purpose behind these declarations was to coordinate and formalize emergency actions across federal, state and local governmental agencies, and to proactively prepare for a wider spread of the virus.

The outbreak resulted in the imposition of restrictions on mass gatherings and widespread temporary closings of businesses, universities and schools. The United States is restricting certain non-United States citizens and permanent residents from entering the country. In addition, financial markets in the United States and globally have been volatile as a result of COVID-19 concerns.

The District has taken, and is taking, several steps to protect the health of its employees, maintain continuity of its critical and essential business functions and avoid widespread impacts to its workforce from the COVID-19 outbreak

A portion the County's economy is dependent on tourism and the foregoing impacts of the spread of COVID-19 and its continued adverse effect on the level of tourism activity and commercial activity within the County could impact the District's financial operations in the future, but the monthly revenues of the District derived from Consolidated Taxes in the fiscal year

ended June 30, 2021 have thus far exceeded the revenues of the District from Consolidated Taxes in each of the corresponding months in the fiscal year ended June 30, 2020. See "SECURITY FOR THE 2021 BONDS – Consolidated Tax Revenue Data" and "DISTRICT FINANCIAL INFORMATION – Management's Comments Regarding Material Trends."

The degree of impact from COVID-19 to the District's financial operations is difficult to predict due to the evolving nature of the COVID-19 transmission, including uncertainties relating to (i) the duration of the outbreak, (ii) the severity of the outbreak, and (iii) the ultimate geographic spread of the outbreak, as well as with regard to what additional actions may be taken by governmental authorities to contain or mitigate its impact. Notwithstanding the foregoing, given the pledge of both the full faith and credit of the District and the Pledged Revenues, the District does not believe that the impacts of the spread of COVID-19 will have a material adverse effect on its ability to pay debt service on the 2021 Bonds.

Additional information with respect to events surrounding the outbreak of COVlD-19 and responses from State and local agencies can be found on the following website established by the State's Department of Public Health and Human Services ("DPHHS") and the Governor's office at: https://nvhealthresponse.nv.gov and on the DPHHS Division of Public and Behavioral Health's website at: http://dpbh.nv.gov/coronavirus. Information relating to the County's COVID-19 response can be found at: https://covid19washoe.com/. The District has not incorporated by reference the information on such websites and the District does not assume any responsibility for the accuracy of the information on the County or State websites.

Risks Related to Future Annexations. The District's boundaries have been revised and decreased in the past as a result primarily of bordering municipalities annexing unincorporated property into their respective borders. Typically, such annexations have occurred in connection with the annexation of unimproved land for potential future developments. Loss of property within the District's boundaries may both decrease and limit the opportunity for growth in property taxes and sales taxes that serve as security for the 2021 Bonds.

No Pledge of Property. The payment of the 2021 Bonds is not secured by an encumbrance, mortgage or other pledge of property of the District, except the proceeds of General Taxes, the Pledged Revenues, and any other moneys pledged for the payment of the 2021 Bonds. No property of the District, subject to such exceptions, shall be liable to be forfeited or taken in payment of the 2021 Bonds.

Limitation of Remedies. Upon the occurrence of an Event of Default under the Bond Resolution, each owner of the 2021 Bonds is entitled to enforce the covenants and agreements of the District by mandamus, suit or other proceeding at law or in equity. Any judgment will, however, only be enforceable against the Pledged Revenues and other moneys held under the Bond Resolution (including General Taxes, if any) and not against any other fund or properties of the District.

The enforceability of the Bond Resolution is also subject to equitable principles affecting the enforcement of creditors' rights generally and liens securing such rights, the police powers of the State and the exercise of judicial authority by State or federal courts.

Due to the delays in obtaining judicial remedies, it should not be assumed that these remedies could be accomplished rapidly. Any delays in obtaining judicial remedies to enforce the covenants and agreements of the District under the Bond Resolution, to the extent enforceable, could result in delays in any payment of principal of and interest on the 2021 Bonds.

Bankruptcy, Federal Lien Power and Police Power. The enforceability of the rights and remedies of the owners of the 2021 Bonds and the obligations incurred by the District in issuing the 2021 Bonds are subject to the federal bankruptcy code and applicable bankruptcy, insolvency, reorganization, moratorium, or similar laws relating to or affecting the enforcement of creditors' rights generally, now or hereafter in effect; usual equity principles which may limit the specific enforcement under State law of certain remedies; the exercise by the United States of America of the powers delegated to it by the federal Constitution; the power of the federal government to impose liens in certain situations; and the reasonable and necessary exercise, in certain exceptional situations, of the police power inherent in the sovereignty of the State and its governmental bodies in the interest of serving a significant and legitimate public purpose. Bankruptcy proceedings or the exercise of powers by the federal or State government, if initiated, could subject the owners of the 2021 Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation or modification of their rights.

No Acceleration. There is no provision for acceleration of maturity of the principal of the 2021 Bonds in the event of a default in the payment of principal of or interest on the 2021 Bonds. Consequently, remedies available to the owners of the 2021 Bonds may have to be enforced from year to year.

Future Changes in Law. Various State laws apply to the imposition, collection, and expenditure of General Taxes and the Consolidated Tax, as well as to the operation and finances of the District. In addition, from time to time, proposals are made (or adopted) by the Legislature to add or remove certain types of transactions from the Consolidated Tax. The Legislature may also increase the administrative fee retained by the State for collecting the various components of the Consolidated Tax from time to time; that increase results in a decrease in Pledged Revenues.

There is no assurance that there will not be any change in, interpretation of, or addition to the applicable laws, provisions, and regulations which would have a material effect, directly or indirectly, on the affairs of the District and the imposition, collection, and expenditure of revenues, including General Taxes and the Consolidated Tax.

Forward-Looking Statements

This Official Statement, particularly (but not limited to) the sections entitled "INTRODUCTION – Certain Bondholder Risks – Certain Risks Associated with COVID-19," "SECURITY FOR THE 2021 BONDS – Consolidated Tax Revenue Data," "DISTRICT FINANCIAL INFORMATION – History of District General Fund Revenues, Expenditures and Changes in Fund Balance" and any statements throughout this Official Statement referring to budgeted, interim or unaudited information for fiscal year 2021 or future years, contains statements relating to future results that are "forward-looking statements" as defined in the Private Securities Litigation Reform Act of 1995. When used in this Official Statement, the words "estimate,"

"forecast," "intend," "expect" and similar expressions identify forward-looking statements. Any forward-looking statement is subject to uncertainty. Accordingly, such statements are subject to risks that could cause actual results to differ, possibly materially, from those contemplated in such forward-looking statements. Inevitably, some assumptions used to develop forward-looking statements will not be realized or unanticipated events and circumstances may occur. Therefore, investors should be aware that there are likely to be differences between forward-looking statements and actual results. Those differences could be material and could impact the availability of funds to pay debt service on the 2021 Bonds.

Secondary Market

No guarantee can be made that a secondary market for the 2021 Bonds will develop or be maintained by the initial purchaser of the 2021 Bonds (the "Initial Purchaser") or others. Thus, prospective investors should be prepared to hold their 2021 Bonds to maturity.

Additional Information

This introduction is only a brief summary of the provisions of the 2021 Bonds, the Bond Resolution and the Project; a full review of the entire Official Statement should be made by potential investors. Brief descriptions of the District, the 2021 Bonds, the Bond Resolution and other documents are included in this Official Statement. All references herein to the 2021 Bonds, the Bond Resolution and other documents are qualified in their entirety by reference to such documents. *This Official Statement speaks only as of its date and the information contained herein is subject to change.*

Additional information and copies of the documents referred to herein are available from the District and the Municipal Advisor:

Truckee Meadows Fire Protection District
3663 Barron Way
Reno, Nevada 89511
Attn: Chief Fiscal Officer
Telephone: (775) 326-6070

JNA Consulting Group, LLC
410 Nevada Way, Suite 200
Boulder City, Nevada 89005
Telephone: (702) 294-5100

THE 2021 BONDS

General

The 2021 Bonds will be issued as fully registered bonds in denominations of $5,000 or integral multiples thereof and initially will be registered in the name of "Cede & Co.," as nominee of DTC, pursuant to DTC's book-entry only system. The 2021 Bonds will be dated as of the date of delivery and will bear interest and mature at the rates and on the dates set forth on the inside cover page of this Official Statement.

Payment Provisions

Payment of interest on any 2021 Bond shall be made to the registered owner thereof by check or draft mailed by the Paying Agent on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), to the registered owner thereof at his address as shown on the registration records kept by the Registrar at the close of business on the 15th day of the calendar month next preceding such interest payment date (the "Regular Record Date"); but any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner thereof at the close of business on the Regular Record Date and shall be payable to the person who is the registered owner thereof at the close of business on a special record date for the payment of any such defaulted interest (a "Special Record Date"). Such Special Record Date shall be fixed by the Registrar whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the registered owners of the 2021 Bonds not less than ten days prior thereto by first-class mail to each such registered owner as shown on the Registrar's registration records on a date selected by the Registrar, stating the date of the Special Record Date and the date fixed for the payment of such defaulted interest. The Paying Agent may make payments of interest on any 2021 Bond by such alternative means as may be mutually agreed to between the owner of such 2021 Bond and the Paying Agent. The principal of any 2021 Bond shall be payable to the registered owner thereof as shown on the registration records kept by the Registrar upon maturity thereof and upon presentation and surrender at the office of the Paying Agent or at such other office as designated by the Paying Agent. If any 2021 Bond shall not be paid upon presentation and surrender at or after maturity, it shall continue to draw interest at the interest rate borne by said 2021 Bond until the principal thereof is paid in full. All such payments shall be made in lawful money of the United States of America.

Notwithstanding the foregoing, payments of the principal and interest on the 2021 Bonds will be made by the Registrar and Paying Agent directly to DTC or its nominee, Cede & Co., so long as DTC or Cede & Co. is the sole registered owner of the 2021 Bonds. Disbursement of such payments to DTC's Participants is the responsibility of DTC, and disbursements of such payments to the Beneficial Owners is the responsibility of DTC's Participants and the Indirect Participants, as more fully described herein. See "--Book-Entry Only System" below.

Redemption Provisions

Optional Redemption. The 2021 Bonds, or portions thereof ($5,000 or any integral multiple), maturing on and after June 1, 2032 will be subject to redemption prior to their respective

maturities at the option of the District on and after June 1, 2031, in whole or in part at any time, from such maturities as are selected by the District and, if less than all the 2021 Bonds of a maturity are to be redeemed, the 2021 Bonds of such maturity are to be selected by lot (giving proportionate weight to 2021 Bonds in denominations larger than $5,000), at a price equal to the principal amount of each 2021 Bond or portion thereof so redeemed, plus accrued interest thereon to the redemption date.

Mandatory Sinking Fund Redemption. The 2021 Bonds maturing on June 1, 2041, June 1, 2043 and June 1, 2046 (the "Term Bonds"), are subject to mandatory sinking fund redemption at a redemption price equal to 100% of the principal amount thereof and accrued interest to the redemption date. Term Bonds will be selected by lot in such manner as the Registrar may determine.

As and for a sinking fund for the redemption of those Term Bonds maturing on June 1, 2041, there shall be deposited into the Bond Account on or before June 1 of the years shown below, a sum which, together with other moneys available therein is sufficient to redeem the Term Bonds maturing on June 1, 2041, on the dates and in the principal amounts shown below:

Redemption Date (June 1)	Principal Amount
2040	$320,000
2041	330,000 (stated maturity)

As and for a sinking fund for the redemption of those Term Bonds maturing on June 1, 2043, there shall be deposited into the Bond Account on or before June 1 of the years shown below, a sum which, together with other moneys available therein is sufficient to redeem the Term Bonds maturing on June 1, 2043, on the dates and in the principal amounts shown below:

Redemption Date (June 1)	Principal Amount
2042	$335,000
2043	340,000 (stated maturity)

As and for a sinking fund for the redemption of those Term Bonds maturing on June 1, 2046, there shall be deposited into the Bond Account on or before June 1 of the years shown below, a sum which, together with other moneys available therein is sufficient to redeem the Term Bonds maturing on June 1, 2046, on the dates and in the principal amounts shown below:

Redemption Date (June 1)	Principal Amount
2044	$350,000
2045	355,000
2046	365,000 (stated maturity)

Not more than 60 days nor less than 30 days prior to the sinking fund payment dates for the Term Bonds, the Registrar shall proceed to select for redemption (by lot in such manner as the Registrar may determine) from all outstanding Term Bonds, a principal amount of the Term Bonds equal to the aggregate principal amount of the Term Bonds redeemable with the required sinking fund payments.

At its option, the District may (i) deliver to the Registrar for cancellation Term Bonds or portions thereof ($5,000 or any integral multiple thereof) in an aggregate principal amount desired by the District or, (ii) specify a principal amount of Term Bonds or portions thereof ($5,000 or any integral multiple thereof) which prior to said date have been redeemed (otherwise than through the operation of the sinking fund) and canceled by the Registrar and not theretofore applied as a credit against any sinking fund redemption obligation with respect to such Term Bond. Each Term Bond or portion thereof so delivered or previously redeemed shall be credited by the Registrar at 100% of the principal amount thereof against the obligation of the District on the sinking fund redemption date and any excess shall be so credited against future sinking fund redemption obligations in such manner as the District determines.

Notice of Redemption. Notice of prior redemption shall be given by the Registrar in the name and on behalf of the District by registered or certified mail as long as Cede & Co., or a nominee of a successor depository, is the registered owner of the 2021 Bonds and otherwise by first class, postage prepaid mail, at least 30 days but not more than 60 days prior to the Redemption Date, to the Municipal Securities Rulemaking Board ("MSRB") and the registered owner of any 2021 Bond all or a part of which is called for prior redemption at his address as it last appears on the registration records kept by the Registrar. The notice shall identify the 2021 Bonds or portions thereof to be redeemed, specify the Redemption Date, and state that on such date the principal amount thereof will become due and payable at the Paying Agent (accrued interest to the Redemption Date being payable by mail or as otherwise provided in the Bond Resolution), and that after such Redemption Date interest will cease to accrue. The notice of prior redemption shall further state that on such date there will become and will be due and payable upon each 2021 Bond so to be redeemed at the office of the Paying Agent (designated by name) or at such other office as is designated by the Paying Agent, the principal amount thereof, accrued interest thereon to the Redemption Date, and that from and after such date interest will cease to accrue. Notice having been given in the manner described above, the 2021 Bond or 2021 Bonds so called for redemption shall become due and payable on the redemption date so designated; and upon presentation thereof at the Paying Agent or at such other office as is designated by the Paying Agent, the District will pay the 2021 Bond or 2021 Bonds so called for redemption.

Notwithstanding the foregoing, any notice of redemption may contain a statement that the redemption is conditional upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the 2021 Bonds so called for redemption, and that if such funds are not available, such redemption shall be canceled by written notice to the owners of the 2021 Bonds called for redemption in the same manner as the original redemption notice was mailed.

Tax Covenant

In the Bond Resolution, the District covenants for the benefit of the owners of the 2021 Bonds that it will not take any action or omit to take any action with respect to the 2021 Bonds, the proceeds thereof, any other funds of the District or any facilities financed or refinanced with the proceeds of the 2021 Bonds if such action or omission (i) would cause the interest on the 2021 Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code or (ii) would cause interest on the 2021 Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The covenant described above shall remain in full force and effect notwithstanding the payment in full or defeasance of the 2021 Bonds until the date on which all obligations of the District in fulfilling the covenant under the Tax Code have been met.

Defeasance

When all Bond Requirements of any 2021 Bond have been duly paid, the pledge and lien and all obligations under the Bond Resolution as to that 2021 Bond shall thereby be discharged and the 2021 Bond shall no longer be deemed to be Outstanding within the meaning of the Bond Resolution; provided, however, that if the principal of or interest on the 2021 Bond shall be paid by any Insurer of the 2021 Bond, the pledge of the Pledged Revenues and all covenants, agreements, and other obligations of the District to the owners hereunder shall continue to exist and such Insurer shall be subrogated to the rights of the owners. There shall be deemed to be such due payment when the District has placed in escrow or in trust with a trust bank located within or without the State, an amount sufficient (including the known minimum yield available for such purpose from Federal Securities (defined below) in which such amount wholly or in part may be initially invested) to meet all Bond Requirements of the 2021 Bond, as the same become due to the final maturity of the 2021 Bond or upon any prior redemption date as of which the District shall have exercised or shall have obligated itself to exercise its prior redemption option. The Federal Securities shall become due prior to the respective times on which the proceeds thereof shall be needed, in accordance with a schedule established and agreed upon between the District and such bank at the time of the creation of the escrow or trust, or the Federal Securities shall be subject to redemption at the option of the holders thereof to assure such availability as so needed to meet such schedule.

The Bond Resolution defines "Federal Securities" to mean bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of or the principal and interest of which securities are unconditionally guaranteed by, the United States of America.

Book-Entry Only System

The 2021 Bonds will be available in book-entry form only. DTC will act as the initial securities depository for the 2021 Bonds. The ownership of one fully registered 2021 Bond for each maturity as set forth on the inside cover page of this Official Statement, each in the aggregate principal amount of such maturity, will be registered in the name of Cede & Co., as nominee of DTC. See Appendix C – Book-Entry Only System.

SO LONG AS CEDE & CO., AS NOMINEE OF DTC, IS THE REGISTERED OWNER OF THE 2021 BONDS REFERENCES IN THIS OFFICIAL STATEMENT TO THE REGISTERED OWNERS OF THE 2021 BONDS WILL MEAN CEDE & CO. AND WILL NOT MEAN THE BENEFICIAL OWNERS.

None of the District, the Registrar or the Paying Agent will have any responsibility or obligation to DTC's Participants or Indirect Participants (defined in Appendix C), or the persons for whom they act as nominees, with respect to the payments to or the providing of notice for the DTC Participants, the Indirect Participants or the beneficial owners of the 2021 Bonds as further described in Appendix C to this Official Statement.

Debt Service Requirements

The following table sets forth the debt service requirements for the 2021 Bonds in each fiscal year, the total debt service requirements on the Parity Lien Bonds in each fiscal year, and the combined debt service payable on the 2021 Bonds and the Parity Lien Bonds in each fiscal year.

Debt Service Requirements[(1)]

Fiscal Year Ending June 30,	2021 Bonds			Total Debt Service on Parity Lien Bonds	Total Combined Debt Service
	Principal	Interest	Total		
2022	$210,000	$158,670	$368,670	$157,034	$525,704
2023	190,000	180,119	370,119	157,091	527,210
2024	200,000	172,519	372,519	157,117	529,636
2025	210,000	164,519	374,519	157,113	531,632
2026	215,000	156,119	371,119	157,078	528,197
2027	225,000	147,519	372,519	157,012	529,531
2028	235,000	138,519	373,519	156,916	530,435
2029	245,000	129,119	374,119	156,790	530,908
2030	255,000	119,319	374,319	156,632	530,951
2031	265,000	109,119	374,119	156,444	530,563
2032	275,000	98,519	373,519	156,226	529,745
2033	280,000	93,019	373,019	156,977	529,996
2034	285,000	87,419	372,419	156,682	529,101
2035	290,000	81,719	371,719	156,356	528,075
2036	295,000	75,919	370,919	--	370,919
2037	305,000	70,019	375,019	--	375,019
2038	310,000	63,919	373,919	--	373,919
2039	315,000	57,719	372,719	--	372,719
2040	320,000	51,419	371,419	--	371,419
2041	330,000	45,019	375,019	--	375,019
2042	335,000	38,419	373,419	--	373,419
2043	340,000	31,300	371,300	--	371,300
2044	350,000	24,075	374,075	--	374,075
2045	355,000	16,200	371,200	--	371,200
2046	365,000	8,213	373,213	--	373,213
Total	$7,000,000	$2,318,433	$9,318,433	$2,195,468	$11,513,901

(1) Totals may not add due to rounding.

Source: Municipal Advisor.

SOURCES AND USES OF FUNDS

Sources and Uses of Funds

The proceeds from the sale of the 2021 Bonds are expected to be applied in the following manner:

Sources and Uses of Funds

	Amount
SOURCE:	
Principal amount	$7,000,000
Plus: net original issue premium	441,982
Total	$7,441,982
USES:	
Project Fund	$7,159,638
Costs of issuance (including underwriting discount and insurance premium)	282,344
Total	$7,441,982

The Project

Together with other District funds, the Project will consist of acquiring properties for fire stations in the District, including fixtures, structures, stations, other buildings and sites, including primarily purchasing the office and warehouse space that the District has been leasing since February 1, 2020.

SECURITY FOR THE 2021 BONDS

General Obligations

General. The 2021 Bonds are direct and general obligations of the District, and the full faith and credit of the District is pledged for the payment of principal and interest due thereon, subject to State constitutional and statutory limitations on the aggregate amount of ad valorem taxes. See "PROPERTY TAX INFORMATION – Property Tax Limitations." The 2021 Bonds are payable by the District from any source legally available at the times such payments are due, including the District's General Fund. In the event, however, that such legally available sources of funds are insufficient, the District is obligated to levy a general (ad valorem) tax on all taxable property within the District for payment of the 2021 Bonds, subject to the limitations provided in the constitution and statutes of the State. Due to the statutory process required for the levy of taxes, in any year in which the District is required to levy property taxes, there may be a delay in the availability of revenues to pay debt service on the 2021 Bonds. See "PROPERTY TAX INFORMATION – Property Tax Collections."

Property Tax Limitations. The constitution and laws of the State limit the total ad valorem property taxes that may be levied by all overlapping taxing units within each county (including the State, the District, the Washoe County School District (the "School District") or any special district) in each year. Generally, the combined overlapping tax rate is limited by statute to

$3.64 per $100 of assessed valuation. Those limitations are described in "PROPERTY TAX INFORMATION – Property Tax Limitations." In any year in which the total property taxes levied within the District by all applicable taxing units exceed such property tax limitations, the reduction to be made by those units must be in taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness. See "PROPERTY TAX INFORMATION – Property Tax Limitations."

Additional Security for the 2021 Bonds

Pledged Revenues. The 2021 Bonds are additionally secured by a lien (but not necessarily an exclusive lien) on the Pledged Revenues. The lien of the 2021 Bonds on the Pledged Revenues will be on a parity with the lien of the Parity Lien Bonds and any additional Parity Securities and subordinate to the lien of any Superior Securities issued in the future. The Pledged Revenues are comprised of a 15% portion of all income and revenue derived by the District from the Consolidated Tax distributed and imposed pursuant to State law.

General Description of Consolidated Tax. The taxes comprising the Consolidated Tax are discussed generally below. The revenues generated by the Consolidated Tax are deposited into the State's Local Government Tax Distribution Account and then allocated among local governments as described below.

Sales Taxes. The Supplemental City/County Relief Tax ("SCCRT") and Basic City/County Relief Tax ("BCCRT") are each a component of the combined sales and use tax levied by the State (the tax levied on retail sales and the storage, use or other consumption of tangible property). The SCCRT is levied at a rate of 1.75% and the BCCRT is levied at a rate of 0.50%. The revenues from each of these sources are collected monthly by the State Department of Taxation ("Taxation") and, following adjustments for certain rural counties and costs of collections, are remitted to the County of origin, then divided among the local governments within each county according to a formula. In fiscal year 2020, the SCCRT and BCCRT accounted for a combined 82.2% (18.3% and 63.9%, respectively) of the Consolidated Tax distributed within the County.

Sales taxes (including the SCCRT and BCCRT) are imposed on the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the County and also upon the storage, use or other consumption in the County of tangible personal property. State law exempts taxes on the gross receipts from the sale, storage or use of property that it is prohibited from taxing under the constitution or laws of the State. Included in this category are (this list is not intended to be exhaustive): personal property sold to the United States, the State or any political subdivision; personal property sold by or to religious, charitable or educational nonprofit corporations; sales to common carriers; the proceeds of mines; motor vehicle fuel; food; certain feeds and fertilizers; prosthetic devices and other medical appliances; medicines, gas, electricity and water; newspapers, manufactured homes and mobile homes; and aircraft, aircraft engines and component parts.

The total sales and use tax rate applicable within the County is currently 8.265%. Such amount of total sales and use taxes are allocated as illustrated in the following table (of which

only the BCCRT and the SCCRT consolidated taxes are included in the Consolidated Tax from which the Pledged Revenues are derived):

Sales and Use Tax Allocation

Use	Effective Sales and Use Tax Rate
State General Fund	2.000%
Local School Support Tax	2.600
Basic City/County Relief Tax[(1)]	0.500
Supplemental City/County Relief Tax[(1)]	1.750
Washoe County Regional Transportation	0.375
Washoe County Local Government Tax Act	0.250
Washoe County Flood/Public Safety	0.125
Washoe County Railroad Grade Project	0.125
Washoe County School Capital	0.540
Total	8.265%

(1) Components of the Pledged Revenues.

Source: Components of Sales and Use Tax Rates – State of Nevada Department of Taxation

Basic Governmental Services Tax. The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Ninety-four percent of the proceeds of the GST is distributed to local governments in the County of origin. In fiscal year 2020, the GST accounted for 13.9% of the Consolidated Tax distributed within the County.

Real Property Transfer Tax. The Real Property Transfer Tax ("RPTT") is paid by the buyer in a conveyance of real property. The rate of taxation on transfers of real property in the County is $0.65 per $500 of value of the interest in property conveyed, exclusive of any lien or encumbrance upon the property. Of the $0.65 per $500 of value, a portion (55 cents) is deposited in the Local Government Tax Distribution Account for distribution to local governments in the County of origin and the rest is retained by the State for various purposes. In fiscal year 2020, the RPTT accounted for 3.1% of the Consolidated Tax distributed within the County.

Cigarette and Liquor Tax. The Cigarette Tax and Liquor Tax are excise taxes levied upon the sale of cigarettes (and other tobacco products) and liquor, respectively. Portions of the proceeds of the Cigarette Tax and Liquor Tax are distributed to local governments, with the remainder deposited to the State general fund. The Cigarette Tax is levied at a rate of 9 cents per cigarette, which equates to $1.80 per pack. Of that amount, 10 cents per pack is deposited in the Local Government Tax Distribution Account and distributed to local governments. The Liquor Tax is levied on a per gallon basis and is in addition to the applicable sales tax. Of the $3.60 per gallon tax levied on liquor with an alcohol content in excess of 22%, 50 cents is deposited in the Local Government Tax Distribution Account and distributed to local governments. Taxes levied upon tobacco products other than cigarettes and upon liquor products with less than 22% alcohol content are retained by the State general fund. In fiscal year 2020, the Cigarette Tax and the Liquor

Tax accounted for 0.6% and 0.2%, respectively, of the Consolidated Tax distributed within the County.

Collection and Enforcement of Consolidated Tax Revenues

Taxation administers the collection and enforcement of the Consolidated Taxes pursuant to State law. The taxes comprising the Consolidated Tax are collected as described below and distributions are made monthly.

Taxation collects the BCCRT, SCCRT, Cigarette and Liquor Taxes directly and deposits the revenues to the Local Government Tax Distribution Account monthly for distribution to the District. The County Treasurer collects RPTT revenues and deposits them with the State, at least quarterly, for inclusion in the Local Government Tax Distribution Account and subsequent monthly distribution to the District. The Department of Motor Vehicles collects the GST and deposits it monthly with the State for deposit in the Local Government Tax Distribution Account and subsequent monthly distribution to the District.

Because the BCCRT and the SCCRT constitute the majority of the Consolidated Tax Revenues, the State's sales tax collection and enforcement procedures are discussed briefly below. In addition to the sales tax enforcement procedure, the State may impose delinquent interest and penalties on late payments of the other taxes collected and also may seek judgments in State court for satisfaction of amounts owed.

Taxation administers all sales taxes within the State, including the BCCRT and the SCCRT. Each licensed retailer is required to remit all sales tax directly to Taxation. Pursuant to State statute, Taxation currently retains a collection fee of 1.75% (that amount is subject to change by the Legislature) of all amounts remitted by retailers. (Notwithstanding the foregoing, the increased fee cannot be applied so as to modify, directly or indirectly, any taxes levied or revenues pledged in such a manner as to impair adversely any outstanding obligations of any political subdivision of this State or other public entity). Every person desiring to conduct business as a retailer within the County must obtain a permit from Taxation. Any retailer that fails to comply with State statutes may have its license revoked by Taxation after a hearing held upon 10 days' written notice.

Sales taxes are due and payable to Taxation monthly on or before the last day of the month next succeeding the month in which such taxes are collected (*i.e.*, sales taxes collected by retailers in April 2021 were due to Taxation no later than May 31, 2021). Retailers are allowed to deduct 0.25% of the amount due to reimburse themselves for the cost of collecting the tax. Sales tax remittances to Taxation must be accompanied by a return form prescribed by Taxation. Taxation may require returns and payments for periods other than calendar months. Interest on deficient sales tax payments, exclusive of penalties, accrues at rates established by State law. A penalty of 10% of the amount of the deficiency also may be added.

Deficiency notices must be delivered to taxpayers within three years of any deficiency. Failure to pay sales taxes as required results in a lien against the property of the retailer failing to pay. The lien is enforced by Taxation's filing of a certificate and request for judgment with the County Clerk. Immediately upon filing of the certificate, the County Clerk is required to

enter a judgment in the amount owed, including penalties and interest. The lien may be enforced through a warrant executed by the County sheriff. In addition, Taxation may seize and sell property of the delinquent payor as provided by law.

Distribution of Consolidated Tax Collections. Consolidated Taxes are distributed to local governments in accordance with a formula established by State law. State law established a "base year" during the 1997 Legislative session. After that year, each local government receives an annual percentage increase in its base amount according to increases in the prior year's Consumer Price Index. For cities and counties, additional revenues over the base allocations are determined according to a statutory formula that takes into account each local government's relative growth in population and assessed valuation in the prior year. Taxation may determine to reallocate taxes if the assessed value and population of an entity declines over three consecutive years. Over the last five years, the District has received between 3.8% and 3.9% of the Consolidated Tax collections distributed within the County, excluding revenues separately distributed to the Washoe County School District.

Consolidated Tax Revenue Data

Historical Consolidated Tax Revenues and Pro-Forma Debt Service Coverage. The following table sets forth: (i) a history of the District's Consolidated Tax receipts and the resulting Pledged Revenues (ii) the debt service paid on the Parity Securities; and (iii) the associated debt service coverage, calculated by dividing the Pledged Revenues in each year by the annual debt service.

The table includes historical Consolidated Tax collection information for fiscal years 2016 through 2020 and estimated Consolidated Tax collection information for fiscal year 2021. There is no assurance that the Pledged Revenues will continue to be realized in the amounts illustrated below. See "INTRODUCTION – Certain Bondholder Rules – Certain Risk Associated with COVID-19" and other factors described throughout this Official Statement.

Upon issuance of the 2021 Bonds, the estimated maximum annual principal and interest requirements on the 2021 Bonds and the Parity Lien Bonds is $531,632 in fiscal year 2025. See "THE 2021 BONDS – Debt Service Requirements.

Historical Pledged Revenues and Pro Forma Debt Service Coverage

	2016 Actual[2]	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Consolidated Tax Receipts[1]	$7,314,241	$7,713,537	$8,346,596	$8,725,419	$9,021,756	$9,331,699
% Change	5.5%	5.5%	8.2%	4.5%	3.4%	3.4%
Pledged Revenues (15% of Consolidated Tax Receipts)	$1,097,136	$1,157,031	$1,251,989	$1,308,813	$1,353,263	$1,399,755
Parity Securities Debt Service[3]	$531,632	$531,632	$531,632	$531,632	$531,632	$531,632
Coverage	2.1x	2.2x	2.4x	2.5x	2.6x	2.6x

(1) Excludes amounts refunded to a taxpayer in fiscal years 2019 and 2020, which result in reported and estimated consolidated tax of $207,387 and $101,014, respectively.

(2) Includes amounts distributed to the Sierra Fire Protection District, which merged with the District in fiscal year 2017.

(3) Represents estimated combined maximum annual debt service on the 2021 Bonds and the Parity Lien Bonds occurring in fiscal year 2025.

Source: The District; the District's Comprehensive Annual Financial Reports for fiscal years 2016-2020 and the District's 2022 Final Budget; compiled by the Municipal Advisor.

For fiscal year 2022, the District budgeted to receive Consolidated Tax revenues of $10,283,112, which would result in Pledged Revenues of $1,542,467. That budgeted figure results in estimated maximum annual principal and interest requirements coverage of 2.9x, calculated using the estimated debt service payable on the 2021 Bonds and the Parity Lien Bonds in fiscal year 2025 ($531,632). If the Pledged Revenues are insufficient to pay the debt service on the 2021 Bonds and any Parity Lien Bonds, the District must use other available resources to do so.

Monthly Comparison of Consolidated Tax Collections. The following table presents a comparison of monthly revenues received by the District pursuant to the Consolidated Tax Act for the twelve-month period ending June 30, 2020 and nine-month period ending March 31, 2021 (unaudited). *The data in the following table reflects collection of the full amount received pursuant to the Consolidated Tax Act; however, the Pledged Revenues are comprised of only 15% of that total amount. The information below is intended to illustrate collection trends only; it is not a representation of amounts available to pay the 2021 Bonds.* This table is presented on an accrual basis; accordingly, revenues are accounted for in the month of the original sales rather than the month of actual collection by the District. For example, revenues recorded for "April 2021" in the following table represent sales made by retailers in April 2021 and are recorded in that month even though retailers remitted those revenues to the State in May 2021 and the moneys were received by the District in June 2021. As of March 31, 2021, the District had experienced an increase of approximately 10.2% in Consolidated Tax collections as compared to the same 9-month period for the previous year.

Comparison of Monthly Consolidated Tax Collections[(1)(2)]

	Twelve-Month Period Ending June 30, 2020		8-Month Period Ending March 31, 2021		Percent Change	
	Current Month	Cumulative	Current Month	Cumulative	Current Month	Cumulative
July	$769,158.09	$769,158.09	$801,054.94	$801,054.94	4.1%	4.1%
August	802,800.43	1,571,958.52	805,887.06	1,606,942.00	0.4	2.2
September	801,055.20	2,373,013.72	862,519.99	2,469,461.99	7.7	4.1
October	784,820.72	3,157,834.44	831,788.44	3,301,250.43	6.0	4.5
November	745,678.27	3,903,512.71	814,173.64	4,115,424.07	9.2	5.4
December	910,603.98	4,814,116.69	970,879.69	5,086,303.76	6.6	5.7
January	727,490.59	5,541,607.28	771,877.02	5,858,180.78	6.1	5.7
February	664,867.51	6,206,474.79	759,000.08	6,617,180.86	14.2	6.6
March	666,378.96	6,872,853.75	955,279.35	7,572,460.21	43.4	10.2
April	542,602.47	7,415,456.22				
May	708,328.76	8,123,784.98				
June	897,970.69	9,021,755.67				
Total	$9,021,755.67		$7,572,460.21			

(1) Reflects collection of the full amount received pursuant to the Consolidated Tax Act; however, the Pledged Revenues pledged to payment of the 2021 Bonds are comprised of only 15% of that total amount.

(2) Does not include amounts refunded to a taxpayer in fiscal years 2019 and 2020, respectively. The average monthly reductions attributable to such refunds in fiscal years 2019 and 2020 are $17,282 and $16,836, respectively.

Source: The District (unaudited).

Additional Bonds

Additional Parity Securities and Superior Securities. The Bond Resolution authorizes the District to issue additional Parity Securities and also authorizes the District to issue Superior Securities. Superior Securities shall not be issued as general obligations of the District.

The following requirements must be met prior to the issuance of additional Parity Securities (except refunding bonds, which have different requirements) or Superior Securities.

A. Absence of Default. At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District must not be in default in making any debt service or rebate payments required by the Bond Resolution with respect to any superior or parity securities. See Appendix B – Summary of Certain Provisions of the Bond Resolution – Flow of Funds.

B. Earnings Test. Except as otherwise described in the Bond Resolution: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional superior or parity securities shall have been at least sufficient to pay an amount equal to the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional superior or parity securities are issued and ending on the last Bond Year in which any then Outstanding Bonds mature) of the Outstanding Bonds and any other Outstanding superior or parity securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor); or (2) the Pledged Revenues estimated by the Finance, independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional superior or parity securities proposed to be issued, shall be at least equal to such combined maximum annual principal and interest requirements to be paid during such Comparable Bond Year.

C. Adjustment of Pledged Revenues. In any computation of such earnings test as to whether or not additional superior or parity securities may be issued as described in paragraph B above, the amount of the Pledged Revenues for the next preceding Fiscal Year shall be decreased and may be increased by the amount of any loss or gain conservatively estimated by the Chief Fiscal Officer, the District Fire Chief, independent feasibility consultant or Independent Accountant making the computations described above, which loss or gain results from any change in the rate of the imposition of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such superior or parity securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the designated earnings test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Certification of Revenues. A written certification or written opinion by the Chief Fiscal Officer, the District Fire Chief, an independent feasibility consultant or an Independent Accountant, based upon estimates as described in paragraphs B and C above, that the annual revenues when adjusted as described in paragraph C above, are sufficient to pay such amounts as described in paragraph B above, shall be conclusively presumed to be accurate in determining the right of the District to authorize, issue, sell and deliver additional bonds or additional securities superior to or on a parity with the 2021 Bonds.

Subordinate Securities Permitted. Nothing in the Bond Resolution prevents the District from issuing additional bonds or other additional securities payable from the Pledged Revenues having a lien thereon subordinate, inferior and junior to the lien thereon of the 2021 Bonds.

Superior Securities Permitted. The District may issue Superior Securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the 2021 Bonds and the Parity Lien Bonds; however, such Superior Securities shall not be issued as general obligations of the District.

Refunding Securities. The Bond Resolution authorizes the District to issue refunding securities upon satisfaction of the terms described in Appendix B – Summary of Certain Provisions of the Bond Resolution – Refunding Securities.

Bond Resolution Irrepealable

After any of the 2021 Bonds are issued, the Bond Resolution shall constitute an irrevocable contract between the District and the registered owner or owners of the 2021 Bonds; and the Bond Resolution, if any 2021 Bonds are in fact issued, shall be and shall remain irrepealable until the 2021 Bonds, as to all Bond Requirements, shall be fully paid, canceled and discharged, as provided in the Bond Resolution.

BOND INSURANCE

Bond Insurance Policy

Concurrently with the issuance of the 2021 Bonds, Build America Mutual Assurance Company (‘‘BAM”) will issue its Municipal Bond Insurance Policy for the Bonds (the ‘‘Policy”). The Policy guarantees the scheduled payment of principal of and interest on the Bonds when due as set forth in the form of the Policy included as an exhibit to this Official Statement.

The Policy is not covered by any insurance security or guaranty fund established under New York, California, Connecticut or Florida insurance law.

Build America Mutual Assurance Company

BAM is a New York domiciled mutual insurance corporation and is licensed to conduct financial guaranty insurance business in all fifty states of the United States and the District of Columbia. BAM provides credit enhancement products solely to issuers in the U.S. public finance markets. BAM will only insure obligations of states, political subdivisions, integral parts of states or political subdivisions or entities otherwise eligible for the exclusion of income under section 115 of the U.S. Internal Revenue Code of 1986, as amended. No member of BAM is liable for the obligations of BAM.

The address of the principal executive offices of BAM is: 200 Liberty Street, 27th Floor, New York, New York 10281, its telephone number is: 212-235-2500, and its website is located at: www.buildamerica.com.

BAM is licensed and subject to regulation as a financial guaranty insurance corporation under the laws of the State of New York and in particular Articles 41 and 69 of the New York Insurance Law.

BAM's financial strength is rated "AA/Stable" by S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P"). An explanation of the significance of the rating and current reports may be obtained from S&P at www.standardandpoors.com. The rating of BAM should be evaluated independently. The rating reflects the S&P's current assessment of the creditworthiness of BAM and its ability to pay claims on its policies of insurance. The above rating is not a recommendation to buy, sell or hold the Bonds, and such rating is subject to revision or withdrawal at any time by S&P, including withdrawal initiated at the request of BAM in its sole discretion. Any downward revision or withdrawal of the above rating may have an adverse effect on the market price of the Bonds. BAM only guarantees scheduled principal and scheduled interest payments payable by the issuer of the 2021 Bonds on the date(s) when such amounts were initially scheduled to become due and payable (subject to and in accordance with the terms of the Policy), and BAM does not guarantee the market price or liquidity of the 2021 Bonds, nor does it guarantee that the rating on the 2021 Bonds will not be revised or withdrawn.

Capitalization of' BAM. BAM's admitted assets, total liabilities, and total capital and surplus, as of March 31, 2021 and·as prepared in accordance with statutory accounting practices prescribed or permitted by the New York State Department of Financial Services were $477.7 million, $156.4 million and $321.3 million, respectively.

BAM is party to a first loss reinsurance treaty that provides first loss protection up to a maximum of 15% of the par amount outstanding for each policy issued by BAM, subject to certain limitations and restrictions.

BAM's most recent Statutory Annual Statement, which has been filed with the New York State Insurance Department and posted on BAM's website at www.buildamerica.com, is incorporated herein by reference and may be obtained , without charge, upon request to BAM at its address provided above (Attention: Finance Department). Future financial statements will similarly be made available when published.

BAM makes no representation regarding the 2021 Bonds or the advisability of investing in the 2021 Bonds. In addition, BAM has not independently verified, makes no representation regarding, and does not accept any responsibility for the accuracy or completeness of this Official Statement or any information or disclosure contained herein, or omitted herefrom, other than with respect to the accuracy of the information regarding BAM, supplied by BAM and presented under the heading "SECURITY FOR TH E BONDS – Bond Insurance."

Additional Information from BAM

Credit Insights Videos. For certain BAM-insured issues, BAM produces and posts a brief Credit Insights video that provides a discussion of the obligor and some of the key factors BAM's analysts and credit committee considered when approving the credit for insurance. The Credit Insights videos are easily accessible on BAM's website at buildamerica.com/creditinsights/. (The preceding website address is provided for convenience of reference only. Information available at such address is not incorporated herein by reference.)

Credit Profiles. Prior to the pricing of bonds that BAM has been selected to insure, BAM may prepare a pre-sale Credit Profile for those bonds. These pre-sale Credit Profiles provide

information about the sector designation (e.g., general obligation, sales tax); a preliminary summary of financial information and key ratios; and demographic and economic data relevant to the obligor, if available. Subsequent to closing, for any offering that include bonds insured by BAM, any pre-sale Credit Profile will be updated and superseded by a final Credit Profile to include information about the gross par insured by CUSIP, maturity and coupon. BAM pre-sale and final Credit Profiles are easily accessible on BAM's website at buildamerica.com/credit-profiles. BAM will produce a Credit Profile for all bonds insured by BAM, whether or not a pre-sale Credit Profile has been prepared for such bonds. (The preceding website address is provided for convenience of reference only. Information available at such address is not incorporated herein by reference.)

Disclaimers

The Credit Profiles and the Credit Insights videos and the information contained therein are not recommendations to purchase, hold or sell securities or to make any investment decisions. Credit-related and other analyses and statements in the Credit Profiles and the Credit Insights videos are statements of opinion as of the date expressed, and BAM assumes no responsibility to update the content of such material. The Credit Profiles and Credit Insight videos are prepared by BAM; they have not been reviewed or approved by the issuer of or the underwriter for the Bonds, and the issuer and underwriter assume no responsibility for their content.

BAM receives compensation (an insurance premium) for the insurance that providing with respect to the Bonds. Neither BAM nor any affiliate of BAM has committed to purchase, any of the Bonds, whether at the initial offering or otherwise.

PROPERTY TAX INFORMATION

Property Tax Base and Tax Roll

Taxation reports that the assessed valuation of property within the District for the fiscal year ending June 30, 2021, is $4,634,463,753. That assessed valuation represents an increase of 5.07% from the assessed valuation for fiscal year 2020.

State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the County assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the District each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature. Based upon the assessed valuation for fiscal year 2021 the taxable value of all taxable property within the District is $13,241,325,009.

Taxation has released preliminary assessed valuation information for the fiscal year ending June 30, 2022. The District's preliminary assessed valuation for fiscal year 2022, which remains subject to change until mid-July 2021, is $4,863,673,998, which would represent a 5.0% increase from the assessed valuation from fiscal year 2021. Based upon the preliminary assessed

valuation, the preliminary taxable value of all property within the District for fiscal year 2022 is $13,896,211,423.

"Taxable value" is defined in the statutes as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years. Adjusted actual age is actual age adjusted for any addition or replacement made which is valued at 10% or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is 75% of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted, *i.e.*, reduced to reflect the increased useful term of the structure. The adjusted actual age has been used on appraisals for taxes since 1986-87.

In Nevada, county assessors are responsible for assessments in the counties except for certain properties centrally assessed by the State, which include railroads, airlines, and utility companies.

History of Assessed Value

The following table provides a history of the assessed valuation in the District. Due to property tax abatement laws enacted in 2005 (described in "Required Property Tax Abatements" below), the taxes collected by taxing entities within the District are capped and there is no longer a direct correlation between changes in assessed value and property tax revenue.

History of Assessed Value

Fiscal Year Ending June 30	Assessed Value of the District[(1)]	Percent Change
2016	$3,367,922,176	11.1%
2017	3,648,048,808	8.3
2018	3,764,008,621	3.2
2019	4,036,892,458	7.2
2020	4,410,674,441	9.3
2021	4,634,463,753	5.1

(1) Includes the assessed valuation attributable to Net Proceeds of Minerals.

Source: Property Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation for each year shown.

Property Tax Collections

In Nevada, county treasurers are responsible for the collection of property taxes and forwarding the allocable portions thereof to the overlapping taxing units within the counties.

A history of the County's tax roll collection record appears in the following table. *This table reflects all amounts collected by the County, including amounts levied by the County, the School District, the cities within the County, the District and certain special taxing districts.*

The figures in the following table include property taxes that are not available to pay debt service on the 2021 Bonds. The table below provides information with respect to the historic collection rates for the County but may not be relied upon to depict the amounts of ad valorem property taxes available to the District in each year. There is no assurance that collection rates will be similar to the historic collection rates depicted below.

Property Tax Levies, Collections and Delinquencies – Washoe County[1]

Fiscal Year Ending June 30	Net Secured Roll Tax Levy[1]	Current Tax Collections	% of Levy (Current) Collected	Delinquent Tax Collections	Total Tax Collections	Total Tax Collections as % of Current Levy[2]
2016	$440,248,128	$438,074,171	99.51%	$3,260,957	$441,335,128	100.25%
2017	451,010,874	449,929,921	99.76	3,012,814	452,942,735	100.43
2018	472,929,524	471,229,251	99.64	3,299,153	474,528,404	100.34
2019	533,683,366	530,712,691	99.45	2,725,411	533,448,103	99.96
2020	535,122,536	532,811,164	99.57	2,646,350	535,455,514	100.06
2021[3]	558,635,702	556,668,456	99.65	1,967,245	558,635,701	100.00

(1) Represents the real property tax roll levies for ad valorem taxes only. Does not include centrally assessed data as of May 31, 2021. Includes Supplemental Real Estate billed as of May 31, 2021. Includes adjustments to levy.
(2) Based on collections to net levy (actual levy less stricken taxes).

Source: Washoe County Comprehensive Annual Financial Report for fiscal year 2020 - Statistical Section, Washoe County Treasurer for preliminary fiscal year 2021 data.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows: 4% of the delinquent amount if one installment is delinquent, 5% of the delinquent amount plus accumulated penalties if two installments are delinquent, 6% of the delinquent amount plus accumulated penalties if three installments are delinquent and 7% of the delinquent amount plus accumulated penalties if four installments are delinquent. In the event of nonpayment, the County treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County treasurer may sell the property to satisfy the tax lien and assessments by local governments for improvements to the property. State law provides alternative remedies for the collection of taxes in certain instances, including judicial foreclosure (which may take place before the expiration of the two-year redemption period) and the issuance of a tax lien by the County Treasurer which may be sold before the expiration of the two-year redemption period (but remains subject to redemption).

All property that is not defined or taxed as "real estate" or "real property" is considered to be "personal property". Taxable personal property includes all property used in conjunction with a business, manufactured homes, aircraft, aircraft hangars, and billboards. Business personal property is reported annually and must include all personal property used in the business on July 1st of the current fiscal year. The County Treasurer issues annual personal property tax bills monthly between August and May; payments are due 30 days after issue.

Largest Taxpayers in the District

The following table represents the ten largest property-owning taxpayers in the District based on fiscal year 2020-21 assessed valuations. The assessed valuations in this table represent both the secured tax roll (real property) and the unsecured tax roll (generally personal property). No independent investigation has been made of, and consequently there can be no representation as to, the financial conditions of the taxpayers listed, or that any such taxpayer will continue to maintain its status as a major taxpayer based on the assessed valuation of its property in the District. It is possible that one or more of the major taxpayers in the District may be experiencing varying degrees of financial difficulty; those or other entities may encounter future difficulties that could negatively impact the timely payment of property taxes.

Ten Largest Taxpayers in the District
Fiscal Year 2020-21

Taxpayer	Type of Business	Assessed Value	% of Total Assessed Value[(1)]
Apple, Inc	Technology	$121,491,274	2.62%
J&J Spanish Springs LLC	Real Estate	11,960,986	0.26
KRE Tiger Cascades-Sierra LLC	Senior Apartments	11,054,233	0.24
Scannell Properties #257 LLC	Real Estate	9,736,644	0.21
Clasen Quality Chocolate Inc	Chocolatier	9,040,054	0.20
Scannel Properties #254 LLC	Real Estate	7,349,280	0.16
Spanish Springs II LLC	Real Estate	6,508,132	0.14
Fox Realty LLC	Real Estate	6,019,372	0.13
DR Horton Inc	Real Estate	5,966,018	0.13
Tarragon-Spanish Springs I LLC	Real Estate	5,495,124	0.12
TOTAL		$194,549,117	4.20%

(1) Based on the District's fiscal year 2021 total assessed valuation of $4,634,463,753.

Source: Washoe County Assessor's Office; compiled by the Municipal Advisor.

Property Tax Limitations

Overlapping Property Tax Caps. Article X, Section 2, of the State constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (*i.e.*, the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation ($5 per $100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to $3.64 per $100 of assessed valuation in all counties of the State with certain exceptions that (a) permit a combined overlapping tax rate of up to $4.50 per $100 of assessed valuation in the case of certain entities that are in financial difficulties (or require a combined overlapping tax rate of $5.00 per $100 of assessed valuation in certain circumstances of severe financial emergency); and (b) require that $0.02 of the statewide property tax rate of $0.17 per $100 of assessed valuation is not included in computing compliance with this $3.64 cap. (This $0.02 is, however, counted against the $5.00 cap.) State statutes provide a priority for taxes levied for the payment of general obligation bonded indebtedness in any year in which the proposed tax rate to be levied by overlapping units within a county exceeds any rate limitation, a reduction must

be made by those units for purposes other than the payment of general obligation bonded indebtedness, including interest thereon.

Local Government Property Tax Revenue Limitation. State statutes limit the revenues produced by property tax rates of local governments for purposes other than paying certain general obligation indebtedness. The overall property tax rate is generally limited as follows. The assessed value of property is first differentiated between that for property existing on the assessment rolls in the prior year (old property) and new property. Second, the property tax revenue derived in the prior year is increased by no more than 6% and the tax rate to generate the increase is determined against the current assessed value of the old property. Finally, this tax rate is applied against all taxable property to produce the allowable property tax revenues. This cap operates to limit property tax revenue dependent upon changes in the value of old property and the growth and value of new property.

A local government, other than a school district, may exceed the property tax revenue limitation if the proposal is approved by its electorate at a general or special election. In addition, the Executive Director of the Department of Taxation will add to the allowed revenue from ad valorem taxes, the amount approved by the legislature for the costs to a local government of any substantial programs or expenses required by legislative enactment. Nevada local governments receiving certain sales tax revenues also may levy a property tax to make up any shortfalls between sales tax revenues estimated by the Nevada Department of Taxation and actual sales tax revenues available to local governments.

The Nevada Tax Commission monitors the impact of tax legislation on local government services.

Constitutional Amendment – Abatement of Taxes for Severe Economic Hardship. At the November 5, 2002 election, the State's voters approved an amendment to the State constitution authorizing the Legislature to enact a law providing for an abatement of the tax upon or an exemption of part of the assessed value of an owner-occupied single-family residence to the extent necessary to avoid severe economic hardship to the owner of that residence.

The legislation implementing that amendment provides that the owner of a single-family residence may file a claim with the District treasurer to postpone the payment of all or part of the property tax due against the residence if (among other requirements): the residence has an assessed value of not more than $175,000; the property owner does not own any other real property in the State with an assessed value of more than $30,000; the residence has been occupied by the owner for at least 6 months; the owner is not in bankruptcy; the owner owes no delinquent property taxes on the residence; the owner has suffered severe economic hardship caused by circumstances beyond his control (such as illness or disability expected to last for at least 12 continuous months); and the total annual income of the owner's household is at or below the federally designated poverty level. The amount of tax that may be postponed may not exceed the amount of property tax that will accrue against the residence in the succeeding three fiscal years. Any postponed property tax (and any penalties and the interest that accrue as provided in the statue) constitutes a perpetual lien against the residence until paid. The postponed tax becomes due and payable if: the residence ceases to be occupied by the claimant or is sold; any non-postponed property tax

becomes delinquent; if the claimant dies; or on the date upon which the postponement expires, as determined by the county treasurer.

Required Property Tax Abatements

General. In 2005, the Legislature approved the NRS 361.471 to 361.4735 (the "Abatement Act"), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for primary owner-occupied residential properties (and low-income housing properties) and, for all other properties, an annual percentage equal to the lesser of (a) 8% or (b) the greater of the average annual change in taxable values over the last ten years, as determined by a formula or twice the percentage of increase in the consumer price index for the immediately preceding calendar year. In accordance with such calculations, the increase in ad valorem property tax revenues owed by taxpayers for other properties in fiscal year 2021 is limited to 5.0%. The Abatement Act limits do not apply to new construction. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

Generally, reductions in the amount of ad valorem property tax revenues levied in the District are required to be allocated among all of the taxing entities in the District in the same proportion as the rate of ad valorem taxes levied for that taxing entity bears to the total combined rate of all ad valorem taxes levied for that fiscal year. However, abatements caused by tax rate increases are to be allocated against the entity that would benefit from the tax increase rather than among all entities uniformly. Revenues realized from new or increased ad valorem taxes that are required by any legislative act that was effective after April 6, 2005, generally are exempt from the abatement formulas. The Abatement Act provides for the recapture of previously abated property tax revenues in certain limited situations.

Levies for Debt Service. Revenues resulting from increases in the rate of ad valorem taxes for the payment of tax-secured obligations are exempt from the Abatement Act formulas if increased rates are necessary to pay debt service on the related obligation in any fiscal year if (1) the tax-secured obligations were issued before July 1, 2005; or (2) the governing body of the taxing entity and the District Debt Management Commission make findings that no increase in the rate of an ad valorem tax is anticipated to be necessary for payment of the obligations during their term.

General Effects of Abatement. Limitations on property tax revenues could negatively impact the finances and operations of the taxing entities in the State, including the District, to an extent that cannot be determined at this time. Cumulative ad valorem property tax abatement for the District for Fiscal Years 2017 through 2021 is estimated to equal $16.7 million. The estimated impact of ad valorem property tax abatement for the District in Fiscal Year 2022 is $4.1 million.

Overlapping Tax Rates and General Obligation Indebtedness

Overlapping Tax Rates. The following table sets forth a history of statewide average tax rates and the overlapping tax rate in the District.

History of Statewide Average and Sample Overlapping Property Tax Rates[1]

Fiscal Year Ended June 30	2017	2018	2019	2020	2021
Average Statewide rate	$3.1500	$3.1615	$3.1572	$3.2218	$3.1878
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
Truckee Meadows Fire Protection District	0.5400	0.5400	0.5400	0.5400	0.5400
Palomino Valley GID	0.4198	0.4198	0.4198	0.4198	0.4198
State of Nevada[2]	0.1700	0.1700	0.1700	0.1700	0.1700
Total	$3.6600	$3.6600	$3.6600	$3.6600	$3.6600

(1) Per $100 of assessed valuation.
(2) $0.0200 of the State rate is exempt from the $3.64 cap. See "Property Tax Limitation" above.

Source: Property Tax Rates for Nevada Local Governments - State of Nevada, Department of Taxation, 2016-17 through 2020-21.

Estimated Overlapping General Obligation Indebtedness. In addition to the general obligation indebtedness of the District, other taxing entities are authorized to incur general obligation debt within boundaries that overlap or partially overlap the boundaries of the District. In addition to the entities listed below, other governmental entities may overlap the District but have no general obligation debt outstanding. The following chart sets forth the estimated overlapping general obligation debt (including general obligation medium-term bonds) chargeable to property owners within the District as of June 1, 2021.

Estimated Overlapping Net General Obligation Indebtedness

Entity[1]	Total General Obligation Indebtedness[2]	Presently Self-Supporting General Obligation Indebtedness	Net Direct General Obligation Indebtedness	Percent Applicable[3]	Overlapping Net General Obligation Indebtedness[4]
Washoe County	$182,557,753	$163,800,753	$18,757,000	23.96%	$4,493,280
Washoe County School District	1,128,974,428	547,085,000	581,889,428	23.96	139,392,866
Sun Valley GID	4,471,981	4,471,981	0	100.00	0
State of Nevada	1,210,570,000	323,512,000	887,058,000	3.32	29,415,722
Total	$2,566,822,062	$1,038,869,734	$1,487,704,428		$173,301,868

(1) Other taxing entities overlap the District and may issue general obligation debt in the future.
(2) Includes medium-term bonds and other obligations.
(3) Based on fiscal year 2021 assessed valuation in the receptive jurisdiction. The percent applicable is derived by dividing the assessed valuation of the governmental entity into the assessed valuation of the District or State.
(4) Overlapping Net General Obligation Indebtedness equals total existing general obligation indebtedness less presently self-supporting general obligation indebtedness times the percent applicable.

Source: Debt information compiled by the Municipal Advisor; percentages calculated using information from Property Tax Rates for Nevada Local Governments - State of Nevada - Department of Taxation, 2020-21 and the State Treasurer's office.

The following table sets forth the total net direct and overlapping general obligation indebtedness attributable to the District as of June 1, 2021 (after taking the issuance of the 2021 Bonds into account).

Net Direct & Overlapping General Obligation Indebtedness

Total General Obligation Indebtedness[1]	$12,969,000
Less: Self-supporting General Obligation Indebtedness[1]	(8,963,000)
Net Direct General Obligation Indebtedness	4,006,000
Plus: Overlapping Net General Obligation Indebtedness	173,301,868
Net Direct & Overlapping Net General Obligation Indebtedness	$177,307,868

(1) Assumes the issuance of the 2021 Bonds. See "DISTRICT DEBT STRUCTURE – Outstanding Indebtedness and Other Obligations."

THE DISTRICT

General

The District is empowered through its enabling legislation to make and enforce rules and regulations necessary for the administration and government of the District and for the furnishing of fire protection. Certain powers delegated to the District through its authorizing legislation include the power to levy property taxes, to issue general obligation bonds, to assess property for the costs of certain improvements and the power of eminent domain.

Board of Fire Commissioners

The Board of County Commissioners of the County serves as the ex-officio Board of Fire Commissioners for the District. The current members of the Board, their years of service and their terms of office are as follows:

Commissioner	Year Took Office	Expiration of Term
Bob Lucey, Chair	2015	2023
Vaughn Hartung, Vice Chair	2013	2025
Alexis Hill	2021	2025
Jeanne Herman	2015	2023
Kitty Jung	2007	2023

Administration

Fire Chief. Charles A. Moore has been Fire Chief for the District since 2012. As of 2021, Chief Moore has been a Fire Chief for 30 years. Chief Moore began his career as a volunteer firefighter and started his professional career in 1981. He has held many positions in the fire service - from firefighter, driver/operator, lieutenant, captain, and fire marshal. He graduated from the University of Colorado at Boulder with a degree in Environmental Design. He spent ten years working in the architectural profession concurrently with his career in the fire service. In 2012, the Board of County Commissioners hired Chief Moore to return to the District as a standalone fire agency when Commissioners negated the contract for service between the County and the City of Reno.

Deputy Chief of Operations. Alex Kukulus began his career in the fire service in 1997 in Central California. He became a paramedic before becoming a firefighter with the Sparks Fire Department and the Carson City Fire Department. In 2003, Chief Kukulus began working for the Nevada Division of Forestry as a firefighter/paramedic, which eventually became Sierra Fire, and later the District in 2012. He has held nearly every rank in the fire service during his tenure and has been the Deputy Fire Chief since July of 2019.

Deputy Chief of Fire Protection. Dale Way has been serving the District for the past year and a half. Prior to working for the District, Chief Way served as the Deputy Fire Marshal for the City of North Las Vegas, the third largest and most industrialized municipality in the State, for almost 20 years. He has more than 25 years' experience in the Fire Service and more than 15 years of Fire Management experience. Chief Way has a BA in Business Administration, two Associates degrees related to Fire Science and numerous nationally recognized professional

certifications as well as credentialing as a Fire Marshal from the Center for Public Safety Excellence.

Chief Fiscal Officer. Cynthia Vance, CPA has been the Chief Fiscal Officer for the District since 2017. She has over 16 years of government accounting experience. Ms. Vance graduated from the University of Reno with a bachelor's degree in Accounting in 2004. She worked for a public accounting firm specializing in audits of governments for nine years starting in 2005 and obtained her Certified Public Accounting License in 2007. Ms. Vance worked for the local school district before joining the District.

Employee Relations, Benefits and Pension Matters

General. The District has approximately 170 full-time equivalent employees.

Benefits. The District provides deferred compensation plans to its employees, as well as life insurance, health insurance, paid vacation, sick leave and holidays, and reimbursement for certain educational expenses.

Pension Benefits. The State of Nevada Public Employees' Retirement System ("PERS") covers substantially all public employees of the State, its agencies and its political subdivisions, including the District. PERS, established by the Legislature effective July 1, 1948, is governed by the Public Employees' Retirement Board whose seven members are appointed by the Governor for four-year terms. **Except for certain District-specific information set forth below, the information in this section has been obtained from publicly available documents provided by PERS. The District has not independently verified the information obtained from the publicly available documents provided by PERS and is not responsible for its accuracy.**

All public employees who meet certain eligibility requirements participate in PERS, which is a cost sharing multiple-employer defined benefit plan. Benefits, as established by statute, are determined by the number of years of accredited service at the time of retirement and the member's highest average compensation in any 36 consecutive months. Benefit payments to which participants may be entitled under PERS include pension benefits, disability benefits and death benefits. The following table illustrates the PERS service credit multiplier which reflects the benefit allowances for members as computed as certain percentages of average compensation for each accredited year of service depending upon when membership commenced (Membership Date) and during which period services were earned (Service Credit Multiplier). For the purpose of illustration, a public employee whose Membership Date occurred prior to July 1, 2001 would receive the Service Credit Multiplier of 2.50% for employment prior to July 1, 2001 and a Service Credit Multiplier of 2.67% for employment thereafter.

PERS Benefit Multiplier

	Service Credit Multiplier				
Membership Date	Before 07/01/01	After 07/01/01	After 01/01/10	After 07/01/15	Highest Contiguous Average Over
Before July 1, 2001	2.50%	2.67%	2.67%	2.67%	36 months
After July 1, 2001, before January 1, 2010	--	2.67%	2.67%	2.67%	36 months
After January 1, 2010, before July 1, 2015	--	--	2.50%	2.50%	36 months
After July 1, 2015	--	--	--	2.25%	36 months

Similarly, legislative changes have created several tiers of retirement eligibility thresholds. The following table illustrates the PERS retirement eligibility thresholds for regular members.

Nevada PERS Retirement Eligibility

Membership Date	Regular	
	Age	Years of Service
Before January 1, 2010	65	5
	60[1]	10
	Any	30[2]
After January 1, 2010, before July 1, 2015	65	5
	62	10
	Any	30
After July 1, 2015	65	5
	62	10
	55	30
	Any	33 1/3

(1) Age 55 for police or firefighters.
(2) 25 years for police or firefighters.

State law requires PERS to conduct a biennial actuarial valuation showing unfunded actuarial accrued liability ("UAAL") and the contribution rates required to fund PERS on an actuarial reserve basis. The actual employer and employee contribution rates are established in cycle with the State's biennium budget on the first full pay period of the even numbered fiscal years. By PERS policy, the system performs an annual actuary study. The most recent independent actuarial valuation report of PERS was completed as of June 30, 2020. The following table reflects some of the key valuation results from the last three PERS' actuary studies:

PERS Actuarial Report

Key Valuation Results	June 30, 2020	June 30, 2019	June 30, 2018
UAAL	$14.49 billion	$14.31 billion	$13.73 billion
Market Value Funding Ratio	77.0%	76.5%	75.2%
Actuarial Value Funding Ratio	76.1%	75.3%	75.1%
Assets Market Value	$46.74 billion	$44.28 billion	$41.42 billion
Assets Actuarial Value	$46.17 billion	$43.61 billion	$41.34 billion

For the purpose of calculating the actuarially determined contribution rate, the UAAL is amortized as a level percent of payroll over a year-by-year closed amortization period where each amortization period is set at 20 years. The amortization period prior to fiscal year 2012 was 30 years. Effective starting fiscal year 2012, the PERS Board adopted a shorter amortization period to be used to amortize new UAAL resulting from actuarial gains or losses and changes in actuarial assumptions. Any new UAAL is amortized over a period equal to the truncated average remaining amortization period of all prior UAAL layers, until the average remaining amortization period is less than 20 years; after that time, 20-year amortization periods will be used. The PERS Board also adopted a five-year asset smoothing policy for net deferred gains/losses.

Effective with fiscal year 2018, the District was required to apply the GASB Statement No. 82, Pension Issues – An Amendment of GASB Statements No. 67, No. 68 and No. 73 to its audited financial statements. This statement clarifies that payments made by an employer to satisfy contribution requirements should be classified as plan member contributions for Statement 67 and as employee contributions for Statement 68. As a result, the District was required to recognize a prior period adjustment to its Net Position as of July 1, 2017 in the government-wide financial statement and proprietary fund statements.

The following presents the net pension liability of PERS as of June 30, 2019, and the District's proportionate share of the net pension liability of PERS as of June 30, 2020, calculated using the discount rate of 7.50%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.50%) or one percentage point higher (8.50%) than the current discount rate:

Net Pension Liability

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
PERS Net Pension Liability	$21,113,639,011	$13,635,963,390	$7,420,117,489
District Share of PERS Net Pension Liability	$50,861,112	$32,847,974	$17,874,485

Contribution rates to PERS are established in accordance with State statute. The statute allows for biennial increases or decreases of the actuarially determined rate. The Legislature can increase the contribution rate for members by any amount it determines necessary. Pursuant to statute, there is no obligation on the part of the employers to pay for their proportionate share of the unfunded liability. The District is obligated to contribute all amounts due under PERS; however, in accordance with State law, non-police/fire employees share the annual increases equally with the employer (unless otherwise prohibited by contract). A history of contribution rates is shown below.

	Fiscal Years 2012 and 2013	Fiscal Years 2014 and 2015	Fiscal Years 2016 and 2017	Fiscal Years 2018 and 2019	Fiscal Years 2020 and 2021
Regular members	23.75%	25.75%	28.00%	28.00%	29.25%
Police/fire members	39.75%	40.50%	40.50%	40.50%	42.50%

GASB 82 changed the way that retirement contributions are calculated. The District employs two different contribution plans for PERS: the employer-paid plan where the District contributes the full contribution required on behalf of the employee, and the employer/employee paid plan where the employee and the District contribute equal amounts towards the required contribution. GASB 82 changed the classification of the contributions made by the employer-paid plan.

PERS Contributions

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Contribution	$1,835,776	$1,896,920	$2,156,034	$2,293,573	$2,423,345

See Note 9 in the audited financial statements attached hereto as Appendix A for a summary description of PERS. In addition, copies of the most recent audited financial statements for PERS are available from the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, Nevada 89703-1599, 775-687-4200.

Other Post-Employment Benefits.

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. As of July 1, 2000, the District entered into an Interlocal Agreement with the City of Reno to provide for consolidation of services and personnel and the District's fire operations were transferred to the City of Reno and the City accepted liability for retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of retiree health benefit costs including medical, prescription, vision, dental and life insurance based on service earned prior to July 1, 2000.

The Interlocal Agreement was terminated on June 30, 2012 and the District assumed responsibility for its own fire district operations as of July 1, 2012. Any former District employees who retired before July 1, 2012 would maintain retiree health benefits through the City of Reno and the District would continue to pay a proportionate share of retiree health benefit costs. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the full liability for those employees.

Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees hired prior to July 1, 2014 who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligible retirees hired after July 1, 2014 who retire from the District will be required to pay for 100% of the retirees' and families health insurance premiums. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017.

The District receives an actuarial valuation bi-annually. As illustrated in the Required Supplementary Information, the District's net OPEB liability was $4,551,649 as of June 30, 2020 with a measurement date of June 30, 2019, $4,296,791 as of June 30, 2019 with a measurement date of June 30, 2018, and $1,529,568 with a measurement date of June 30, 2017. Changes of assumptions and other inputs reflect a change in the discount rate from 7.00 percent as of the measurement date of June 30, 2017 to 6.00 percent as of the measurement date of June 30, 2018 and a change in the long-term inflation assumption from 2.50 percent as of the measurement date of June 30, 2017 to 3.00 percent as of the measurement date of June 30, 2018. These changes in assumptions and other inputs resulted in a significant increase in the actuarially determined net OPEB liability between fiscal year 2018 and 2019. Additional information on the District's OPEB plan are included in Note 8 and required Supplementary Information in Appendix A.

Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan. During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. The District will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Cybersecurity

The District, as a component unit of the County, contracts with the County for all information technology systems, including cybersecurity. The County, like other large public and private entities, relies on a large and complex technology infrastructure to conduct its operations. As a recipient and provider of personal, private or sensitive information, the County is a potential target for a variety of cyber threats, including, but not limited to, ransomware, hacking, viruses, malware and other attacks on computer, electronic equipment and other connected devices with access to sensitive digital assets and data. Entities or individuals may attempt to gain unauthorized access to the County's systems for the purposes of misappropriating assets or information or causing operational disruption and damage.

Cybersecurity is one of the County's top priorities and recognizing the potential damage that could be caused by any such attacks, the County has taken several steps in implementing control measures and developing a multi-layer and in-depth- defense security model to restrict access to the County's digital assets. Here are some of the steps the County has taken to restrict access to County technology infrastructure and systems: (1) dedicated cybersecurity specialists under the Technology Services Department that is the single source for the County's cybersecurity and awareness; (2) cybersecurity insurance; (3) redundant on-site and off-site backups of almost all County data (4) a disaster recovery site; (5) educational email campaigns to address spear phishing emails and administrative intrusion; (6) CIS cybersecurity framework that defines parameters and best practices; (7) professional outsourced 24/7 active monitoring of network activities; (8) partnership with other agencies in the region to identify cybersecurity

challenges and opportunities; (9) partnership with Cybersecurity and Infrastructure Security Agency (CISA) to perform recurring exercises and audit controls.

In addition, the County utilizes a Defensive Depth model also known as Multi-Layer Security with numerous components (layers) to shield and protect the County's systems including:

- Client (desktop/laptop) security layer software including comprehensive virus and thread detection software and operating system firewall.
- Parameter network firewall layer to protect networks and computing infrastructure
- Datacenter and server scanning and monitoring software
- Network segmentations
- Multi-factor authentication (under implementation – scheduled to go live on July 15, 2021)
- Virtual Private Network for remote users
- Email scanning and threat management

Nevertheless, no assurance can be given that the County's efforts to manage cyber threats and attacks will be successful or that any such attack will not materially impact the operations or finances of the District.

DISTRICT FINANCIAL INFORMATION

Annual Reports

The District Chief Fiscal Officer prepares an annual financial report ("AFR") setting forth the financial condition of the District as of June 30 of each fiscal year. The latest audited report is for the year Ended June 30, 2020. The basic financial statements and related notes come from the AFR which is the official financial report of the District. The basic financial statements were prepared following generally accepted accounting principles. See Note 1 in the audited basic financial statements attached hereto as Appendix A for a summary of the District's significant accounting policies. The District's AFR for the year Ended June 30, 2020, can currently be found at the following address on the internet: www.tmfpd.us, on the Resources page.

Budgeting

Prior to April 15 of each year, the District is required to submit to the State Department of Taxation the tentative budget for the next fiscal year which commences on July 1. The tentative budget contains the proposed expenditures and means of financing them. After reviewing the tentative budget, Taxation is required to notify the District upon its acceptance of the budget.

Following acceptance of the proposed budget by Taxation, the Board is required to conduct a public hearing no earlier than the third Monday in May in conjunction with the District's budget hearing. The Board is required to adopt the final budget on or before June 1. The Board

adopted the Fiscal Year 2022 District Budget on May 18, 2021 and submitted it to the State prior to June 1, 2021.

The District Finance Office is authorized to transfer budgeted amounts within functions or funds, but any other transfers must be approved by the Board. Increases to a fund's budget other than by transfers are accomplished through formal action of the Board. With exception of monies appropriated for specific capital projects for Federal and State grant expenditures (if any), all unencumbered appropriations lapse at the end of the fiscal year.

Accounting

The basic financial statements include both government-wide and fund financial statements. The reporting focus is on either the District as a whole or major individual funds and nonmajor funds in the aggregate.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. When revenues are due but will not be collected within 60 days after year-end, the receivable is recorded and an offsetting deferred revenue account is established. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, post-employment benefits and claims and judgments, are recorded only when payment is due.

General Fund Information

General. The purpose of the General Fund is to finance the ordinary operations of the District (including debt service to the extent that the ad valorem tax levy is not sufficient to service outstanding general obligation debt) and to finance those operations not provided for in other funds. Included are transactions related to the approved current operating budget, its accompanying revenue, expenditures and encumbrances, and its related asset, liability, and fund balances. The General Fund budget for fiscal year 2022 includes $38,054,524 of revenue.

History of District General Fund Revenues, Expenditures and Changes in Fund Balances

General. The following table presents a history of the General Fund revenues, expenditures and changes in fund balance for the fiscal years ended June 30, 2016 through 2020. The table also presents estimated information for the fiscal year ended June 30, 2021 and the

District's final budget for the fiscal year ended June 30, 2022. The information for fiscal years 2016 through 2020 was derived from the District's audited financial reports for each of those years. The information for fiscal years 2021 and 2022 was derived from the District's 2021-22 final budget. The revenue and expenditure categories included in the table reflect those currently required for budgetary and financial reporting purposes by Taxation and as a result, the figures in each category may not be directly comparable to those reported in the AFR for each year.

The information in this table should be read together with the District's audited financial statements for the year Ended June 30, 2020, and the accompanying notes, which are included as Appendix A hereto. Financial statements for prior years can be obtained from the sources listed in "INTRODUCTION – Additional Information."

District General Fund Summary of Revenues, Expenditures and Changes in Fund Balance[(1)]

Fiscal Year Ended June 30,	2016	2017	2018	2019	2020	2021	2022
Revenues	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimate)	(Budget)
Taxes	$11,114,153	$17,026,920	$17,731,359	$18,467,318	$19,930,329	$21,286,398	$22,478,815
Licenses and permits	22,453	125,208	80,380	36,123	62,074	61,006	60,000
Intergovernmental	13,994,976	9,603,184	10,286,727	9,906,554	12,201,551	11,225,057	12,443,855
Charges for services	11,102	11,280	22,993	6,743	48,480	1,352,757	1,872,898
Miscellaneous	805,533	384,339	462,968	946,838	1,214,092	2,090,409	1,198,956
Total revenues	$25,948,217	$27,150,931	$28,584,427	$29,363,576	$33,456,526	$36,015,627	$38,054,524
Expenditures							
Current							
Public safety	21,737,875	23,085,464	26,514,146	28,166,774	29,904,632	36,841,383	38,972,599
Capital outlay	28,508	35,970	13,340	--	172,528	--	--
Total expenditures	$21,766,383	$23,121,434	$26,527,486	$28,166,774	$30,077,160	$36,841,383	$38,972,599
Excess (Deficiency) of Revenues over Expenditures	4,181,834	4,029,497	2,056,941	1,196,802	3,379,366	(825,756)	(918,075)
Other Financing Sources (Uses)							
Proceeds from asset disposition	22,057	29,593	--	--	--	--	--
Transfers in	--	616,544	--	--	--	--	--
Transfers out	(4,000,000)	(7,250,000)	(4,400,000)	--	(900,000)	(731,000)	(2,716,274)
Total other financing sources (uses)	(3,977,943)	(6,603,863)	(4,400,000)	--	(900,000)	(731,000)	(2,716,274)
Net Change in Fund Balances	203,981	(2,574,366)	(2,343,059)	1,196,802	2,479,366	(1,556,756)	(3,634,349)
Fund Balances, Beginning of Year	10,415,400	10,619,291	10,141,897	7,798,838	8,995,640	11,475,006	9,918,250
Prior Period Adjustment	--	2,096,972	--	--	--	--	--
Fund Balances, End of Year	$10,619,291	$10,141,897	$7,798,838	$8,995,640	$11,475,006	$9,918,250	$6,283,901

(1) The Revenues and Expenditures categories included in this table reflect those currently required for budgetary and financial reporting purposes by the Nevada State Department of Taxation.

Source: Derived from the District's AFRs for fiscal years 2016 through 2020, and the District's 2021-22 Final Budget (for estimated fiscal year 2021 results and fiscal year 2022 budgeted amounts).

Management's Comments Regarding Material Trends

An overview of the financial activity and overall financial condition of the District is presented in the District's Management's Discussion and Analysis included within the AFR for the fiscal year ended June 30, 2020, attached hereto as Appendix A.

The District's final budget was adopted by Board of Fire Commissioners on May 19, 2020 for fiscal year 2021 and for fiscal year 2022 on May 18, 2021. The fiscal year 2021 General Fund budget forecasted revenues at $31,340,644, a 6.3% decline from fiscal year 2020 actual revenues in reaction to the COVID-19 pandemic. This budget included a decrease of over $2 million in consolidated tax revenues which consists primarily of sales taxes, from prior year budget. These declines have not occurred and the consolidated tax revenues has increased every month compared to the same month one year prior. In addition, the District implemented new programs including medical response insurance reimbursements, building plan inspection fees, building permit fees, and fuels reduction cost reimbursement programs. The District is expecting actual fiscal year 2021 general fund revenues to be $36,015,627 a 14.9% increase over budget and a 7.6% increase over fiscal year 2020 general fund revenues. The District expects current year trends and programs to continue and has budgeted fiscal year 2022 general fund revenues at $38,054,524, a 5.7% increase over the fiscal year 2021 current estimate.

The District has budgeted deficit spending for fiscal year 2022 because (a) the District proactively reacted to the COVID-19 pandemic in March of 2020 by reducing expenditures significantly to preserve fund balance in case of significant revenue reductions because of state-wide business shutdowns and (b) the District prepared the budget for fiscal year 2021 with the expectation of declines in revenues and the use of fund balance to maintain service levels. However, as discussed above, the revenues of the District did not decline as expected and continued to grow over the past two fiscal years. The audited ending fund balance for the General Fund was $11,475,006 for fiscal year 2020, which is 38% of expenditures. Accordingly, the District plans to use a portion of this higher than anticipated fund balance for capital expenditures, transfers to fund future liabilities, and to provide enhanced staff training programs. As a general practice, the District prepares a conservative budget that maintains a budgeted fund balance ranging between 15% and 20%.

DISTRICT DEBT STRUCTURE

Debt Limitation

State statutes limit the aggregate principal amount of the District's general obligation debt to five percent (5%) of the District's total reported assessed valuation. The following table presents a record of the District's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Statutory Debt Limitation

Fiscal Year Ended June 30	Assessed Valuation	Debt Limit	Outstanding General Obligation Debt[(1)(2)]	Additional Statutory Debt Capacity
2017	$3,648,048,808	$182,402,440	--	$182,402,440
2018	3,764,008,621	188,200,431	--	188,200,431
2019	4,036,892,458	201,844,623	--	201,844,623
2020	4,410,674,441	220,533,722	$4,415,000	216,118,722
2021	4,634,463,753	231,723,188	12,969,000	218,754,188

(1) Includes the general obligation bonds, general obligation bonds additionally secured by pledged revenues and general obligation medium-term obligations.
(2) For Fiscal year 2021, includes the anticipated issuance of the 2021 Bonds.

Sources: District and State of Nevada, Department of Taxation.

Outstanding Indebtedness and Other Obligations

Outstanding Indebtedness. On March 19, 2020, the District issued general obligation medium-term bonds in the aggregate principal amount of $4,415,000 (the "2020 Medium-Term Bonds") to provide funds for purchase of fire engines and equipment. The 2020 Medium-Term Bonds have a stated rate of interest of 1.5% and are payable in equal installments over the next ten years. The 2020 Medium-Term Bonds are secured by the full faith and credit of the District but are not secured by the Pledged Revenues. The 2020 Medium-Term Bonds was the District's first issuance of debt.

On October 14, 2020, the District issued general obligation revenue bonds in the aggregate principal amount of $2,100,000 (the "2020 Parity Bonds") to provide funds for the acquisition and improvement of fire stations. The 2020 Parity Bonds have a stated rate of interest of 1.53% and are payable through June 2035. The 2020 Parity Bonds are Parity Lien Bonds. The following table outlines the District's outstanding bonds as of June 1, 2021 after taking the issuance of the 2021 Bonds into account.

Outstanding General Obligation Indebtedness

	Date Issued	Maturity Date	Original Amount	Amount Outstanding
General Obligation Revenue Debt				
Capital Improvement Bond, Series 2020	10/21/20	06/01/35	$2,100,000	$1,963,000
Capital Improvement Bond, Series 2021	07/28/21	06/01/46	7,000,000	7,000,000
Total GO-Rev Debt				$8,963,000
Medium-Term General Obligation Debt				
Medium-Term Bond, Series 2020	03/10/20	03/01/30	$4,415,000	$4,006,000
Total Medium-Term GO Debt				$4,006,000
Total Outstanding GO Bonded Debt				$12,969,000

Source: The District.

District Annual Debt Service Requirements

The following table illustrates the debt service requirements for the District's outstanding general obligation bonds as of June 1, 2021 after taking the issuance of the 2021 Bonds into account.

District Annual Debt Service Requirements[1]

Fiscal Year Ending June 30	General Obligation Medium-Term Bonds[2]		General Obligation Revenue Bonds[3]		
	Principal	Interest	Principal	Interest	Total
2022	$416,000	$60,090	$337,000	$188,704	$1,001,794
2023	423,000	53,850	319,000	208,210	1,004,060
2024	430,000	47,505	331,000	198,636	1,007,141
2025	437,000	41,055	343,000	188,632	1,009,687
2026	444,000	34,500	350,000	178,197	1,006,697
2027	452,000	27,840	362,000	167,531	1,009,371
2028	460,000	21,060	374,000	156,435	1,011,495
2029	468,000	14,160	386,000	144,908	1,013,068
2030	476,000	7,140	398,000	132,951	1,014,091
2031	--	--	410,000	120,563	530,563
2032	--	--	422,000	107,745	529,745
2033	--	--	430,000	99,996	529,996
2034	--	--	437,000	92,101	529,101
2035	--	--	444,000	84,075	528,075
2036	--	--	295,000	75,919	370,919
2037	--	--	305,000	70,019	375,019
2038	--	--	310,000	63,919	373,919
2039	--	--	315,000	57,719	372,719
2040	--	--	320,000	51,419	371,419
2041	--	--	330,000	45,019	375,019
2042	--	--	335,000	38,419	373,419
2043	--	--	340,000	31,300	371,300
2044	--	--	350,000	24,075	374,075
2045	--	--	355,000	16,200	371,200
2046	--	--	365,000	8,213	373,213
Total	$4,006,000	$307,200	$8,963,000	$2,550,901	$15,827,101

(1) As of June 1, 2021.

(2) General obligation bonds secured by the full faith, credit and payable from all legally available funds of the District. The ad valorem tax available to pay these bonds is limited to the statutory and constitutional limit described in note (3) below as well as the statutory limitation on the District's maximum operating levy tax rate. See "PROPERTY TAX INFORMATION – Property Tax Limitations."

(3) General obligation bonds secured by the full faith, credit and taxing power of the District. The ad valorem tax available to pay these bonds is limited to the $3.64 statutory and the $5.00 constitutional limit. See "PROPERTY TAX INFORMATION – Property Tax Limitations." These bonds are additionally secured by pledged revenues; if revenues are not sufficient, the District is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. Takes the issuance of the 2021 Bonds into account. See "PROPERTY TAX INFORMATION – Property Tax Limitations."

Other Obligations. The District also had $5,599,978 ($1,986,388 current and $3,613,590 long term) in liability associated with compensated absences as of June 30, 2020. The District also has a long-term liability for a claims and judgments liability associated with pending claims for property and liability, worker's compensation and unprocessed health benefit claims totaling $1,411,418. The District leases office and warehouse space under an operating lease which expires on December 31, 2020 and began a long-term lease on February 1, 2020 for office and warehouse space which expires in fiscal year 2025. Total lease payments in fiscal year 2020 were $206,818. Future minimum payments for these leases are $1,689,549. As discussed under "SOURCES AND USES OF FUNDS – The Project," the District plans to use proceeds of the 2021 Bonds to purchase such leased office and warehouse space and extinguish the underlying lease.

Additional Contemplated Indebtedness

The District may issue general obligation bonds by means of authority granted to it by its electorate or the State Legislature or, under certain circumstances, without an election as provided in existing statutes. The District is currently evaluating the issuance of additional debt to fund construction of fire stations within the next two years

ECONOMIC AND DEMOGRAPHIC INFORMATION

This portion of the Official Statement contains general information concerning historic economic and demographic conditions in and surrounding the District. It is intended only to provide prospective investors with general information regarding the District's community. Most of the economic and demographic information is provided only on a County-wide basis, so such data may vary from circumstances in the District. The information was obtained from the sources indicated and is limited to the time periods indicated. The information is historic in nature; it is not possible to predict whether the trends shown will continue in the future. The District makes no representation as to the accuracy or completeness of data obtained from parties other than the District. The information is historic in nature; it is not possible to predict whether the trends shown will continue in the future.

Population. The table below shows the population growth of Washoe County and the State since 1970. Between 2011 and 2020, Washoe County's population increased 12.3% and the State increased 15.6% over the same time period.

Population

Year	Washoe County	Percent Change	State of Nevada	Percent Change
1970	121,068	--	488,738	--
1980	193,623	59.9%	800,493	63.8%
1990	254,667	31.5	1,201,833	50.1
2000	339,486	33.3	1,998,257	66.3
2010	421,407	24.1	2,700,551	35.1
2011	421,593	--	2,721,794	--
2012	427,704	1.4%	2,750,217	1.0%
2013	432,324	1.1	2,800,967	1.8
2014	436,797	1.0	2,843,301	1.5
2015	441,946	1.2	2,897,584	1.9
2016	448,316	1.4	2,953,375	1.9
2017	451,923	0.8	2,986,656	1.1
2018	460,237	1.8	3,057,582	2.4
2019	469,801	2.1	3,112,937	1.8
2020	473,606	0.8	3,145,184	1.0

Sources: United States Department of Commerce, Bureau of Census (1970-2010 as of April 1st), and Nevada State Department of Taxation (2011-2020 estimates as of July 1st). Populations are subject to periodic revision.

Age Distribution. The following table sets forth a projected comparative age distribution profile for the County, the State and the nation as of January 1, 2021.

Age Distribution

Age	Washoe County	State of Nevada	United States
0-17	21.5%	22.5%	22.2%
18-24	8.5	8.3	9.4
25-34	14.6	13.9	13.5
35-44	12.9	13.5	12.7
45-54	12.0	12.8	12.3
55-64	12.8	12.3	12.8
65-74	11.3	10.3	10.1
75 and Older	6.4	6.4	7.0

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Income

The following two tables reflect the Median Household Effective Buying Income ("EBI"), and also the percentage of households by EBI groups. EBI is defined as "money income" (defined below) less personal tax and nontax payments. "Money income" is defined as the aggregate of wages and salaries, net farm and nonfarm self-employment income, interest, dividends, net rental and royalty income, Social Security and railroad retirement income, other retirement and disability income, public assistance income, unemployment compensation, Veterans Administration payments, alimony and child support, military family allotments, net winnings from gambling, and other periodic income. Deductions are made for personal income taxes (federal, state and local), personal contributions to social insurance (Social Security and federal retirement payroll deductions), and taxes on owner-occupied nonbusiness real estate. The resulting figure is known as "disposable" or "after-tax" income.

Median Household Effective Buying Income Estimates[1]

Year	Washoe County	State of Nevada	United States
2017	$48,320	$47,914	$48,043
2018	54,436	50,009	50,620
2019	55,290	51,985	52,468
2020	60,839	55,709	54,686
2021	61,903	56,292	56,093

(1) The difference between consecutive years is not an estimate of change from one year to the next; combinations of data are used each year to identify the estimated mean of income from which the median is computed.

Source: © The Nielsen Company, *SiteReports*, 2017; and Claritas, ©2018-2021 Environics Analytics (EA).

Percent of Households by Effective Buying Income Groups – 2021 Estimates[1]

Effective Buying Income Group	Washoe County Households	State of Nevada Households	United States Households
Under $24,999	15.0%	18.2%	19.6%
$25,000 - 49,999	24.3	26.1	25.1
$50,000 - 74,999	21.0	20.0	19.5
$75,000 - 99,999	15.2	15.1	14.7
$100,000 - 124,999	9.4	8.2	7.4
$125,000 - 149,999	5.4	4.5	4.6
$150,000 or More	9.7	7.9	9.1

(1) Estimates are snapshots of income groups on January 1, 2021.

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The following table sets forth the annual per capita personal income levels for the residents of the County, the State and the nation. Per capita personal income levels in the County have consistently exceeded state and national levels during the period shown.

Per Capita Personal Income

Year[1]	Washoe County	State of Nevada	United States
2015	$50,819	$44,290	$49,003
2016	52,853	45,320	49,995
2017	57,100	47,615	52,096
2018	61,934	49,944	54,581
2019	63,360	50,985	56,474
2020	n/a	53,635	59,729

(1) County figures posted November 2020; state and national figures posted March 2021. All figures are subject to periodic revisions.

Source: United States Department of Commerce, Bureau of Economic Analysis.

Employment

The County average annual labor force summary as prepared by the State's Department of Employment, Training and Rehabilitation ("DETR") is as follows:

Average Annual Labor Force Summary
Washoe County, Nevada

Calendar Year	2016	2017	2018	2019	2020	2021[1]
Labor Force	229,320	238,443	250,005	259,464	254,278	266,978
Unemployed	11,536	9,986	9,064	8,387	19,734	12,968
Unemployment Rate[2]	5.0%	4.2%	3.6%	3.2%	7.8%	4.9%
Total Employment	217,784	228,457	240,941	251,077	234,544	254,010

(1) Data for the month of April 2021 exclusively and not directly comparable to previous annual averages.
(2) The U.S. unemployment rates for the years 2016 through 2020 are 4.9%, 4.4%, 3.9%, 3.7%, and 8.1%, respectively.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation; and U.S. Department of Labor, Bureau of Statistics.

The following table indicates the number of persons employed, by type of employment, in non-agricultural industrial employment in Reno, NV Metropolitan Statistical Area ("MSA") which consists of Storey and Washoe Counties.

Establishment Based Industrial Employment
Reno MSA, Nevada[1]
(Estimates in Thousands)

Calendar Year	2016	2017	2018	2019	2020	2021[2]
Natural Resources and Mining	0.2	0.3	0.3	0.3	0.4	0.5
Construction	14.6	16.9	17.9	18.2	18.1	17.4
Manufacturing	14.0	17.2	23.3	25.4	24.3	25.6
Trade (Wholesale and Retail)	32.2	33.2	34.0	34.5	32.7	33.8
Transportation, Warehousing and Utilities	17.7	18.8	19.2	19.8	20.1	20.7
Information	2.5	2.6	2.9	3.1	2.9	3.0
Financial Activities	10.4	10.6	10.9	10.9	11.0	11.4
Professional and Business Services	30.1	30.9	32.3	32.1	32.5	35.0
Education and Health Services	25.4	26.1	27.2	28.0	27.3	28.3
Leisure and Hospitality (casinos excluded)	22.6	23.6	24.5	25.1	20.8	22.4
Casino Hotels	14.4	14.3	13.9	13.9	9.6	8.8
Other Services	6.0	6.3	6.4	6.5	5.9	6.0
Government	29.9	30.4	30.0	30.3	29.5	30.5
Total[3]	220.1	231.3	242.8	248.0	235.1	243.4

(1) Reno, NV Metropolitan Statistical Area includes two counties: Storey and Washoe.
(2) Data for the month of April 2021 exclusively and not directly comparable to previous annual averages.
(3) Totals may not add due to rounding. All numbers are subject to periodic revision and are not seasonally adjusted.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

The table below lists the largest fifteen employers in the County. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed below or the likelihood that such entities will maintain their status as major employers in the County.

Largest Employers - Washoe County, Nevada
2020 – 2nd Half

Employer	Employees	Industry
Washoe County School District	5,000-9,999	Public education
Renown Regional Medical Center	1,000-4,999	Health Care Management
Washoe County	1,000-4,999	Local government
Peppermill Hotel Casino - Reno	1,000-4,999	Resort
Nugget Casino Resort	1,000-4,999	Casino
Grand Sierra Resort and Casino	1,000-4,999	Casino
Harrah's Reno Casino	1,000-4,999	Casino
St. Mary's Regional Medical Center	1,000-4,999	Hospital
Eldorado Resort Casino	1,000-4,999	Hotels & motels
Spa at Silver Legacy	1,000-4,999	Casino
University of Nevada, Reno	1,000-4,999	Universities &colleges
International Game Technology	1,000-4,999	Slot machines - sales/service
Circus Circus	1,000-4,999	Casino
Legacy Supply Chain Services	1,000-4,999	Logistics
Sierra NV Health Care System-Veterans	1,000-4,999	Hospital

Source: Washoe County School District, Washoe County, and Infogroup ®, Omaha, NE, 800-555-5211 July 1, 2020. All Rights Reserved. (As posted by Nevada DETR Research & Analysis Bureau.).

The following table lists the firm employment size breakdown for the County.

Size Class of Industries(1)
Washoe County, Nevada - (Non-Government Worksites)

CALENDAR YEAR	4th Qtr 2020	4th Qtr 2019	Percent Change 2020/2019	Employment Totals 4th Qtr 2020
TOTAL NUMBER OF WORKSITES	14,934	15,136	(1.3)%	189,951
Less Than 10 Employees	11,015	11,091	(0.7)	30,565
10-19 Employees	1,969	1,977	(0.4)	26,736
20-49 Employees	1,292	1,377	(6.2)	38,356
50-99 Employees	394	392	0.5	27,499
100-249 Employees	194	226	(14.2)	27,646
250-499 Employees	50	51	(2.0)	16,451
500-999 Employees	11	11	0.0	6,971
1,000+ Employees	9	11	(18.2)	15,727

(1) Subject to revisions.

Source: Research and Analysis Bureau, Nevada Dept. of Employment, Training and Rehabilitation.

Retail Sales

Reno and Sparks are the center of a retail trade area that extends 300 miles eastward to Elko and Eureka, Nevada, 274 miles south to Goldfield, Nevada; Bishop and other Inyo County points in California, 100 miles west and northwest to Quincy, Westwood, Susanville, Truckee, Donner Summit and Lake Tahoe areas of California, and north 247 miles to Lakeview, Oregon. The following table sets forth a history of taxable sales in the County and State.

Taxable Sales[1]

Fiscal Year[2]	County Total	Percent Change	State Total	Percent Change
2016	$7,550,466,734	--	$52,788,295,421	--
2017	7,989,009,111	5.8%	56,547,741,530	7.1%
2018	8,531,252,745	6.8	58,947,823,520	4.2
2019	8,829,863,974	3.5	62,561,025,875	6.1
2020	9,250,415,486	4.8	61,365,683,690	(1.9)
Jul 19 – Mar 20	$6,981,505,253	--	$47,989,069,390	--
Jul 20 – Mar 21	7,932,689,730	13.6%	48,132,766,367	0.3%

(1) Subject to revision.
(2) Fiscal year runs from July 1 to the following June 30.

Source: State of Nevada, Department of Taxation.

Construction

The following table indicates a history of the number of building permits issued in the Cities of Reno and Sparks, and the unincorporated County, and their valuations.

Building Permits
(Value Amounts in Thousands)

Calendar	City of Reno		City of Sparks		Unincorporated Washoe County		Total Washoe County	
Year	Permits	Value	Permits	Value	Permits	Value	Permits	Value
2016	8,000	$725,416	3,536	$205,134	1,890	$266,437	13,426	$1,196,987
2017	9,060	873,647	4,079	477,641	3,932	412,842	17,071	1,764,130
2018	10,101	1,015,808	3,756	299,248	4,340	610,178	18,197	1,925,234
2019	10,323	1,160,152	4,036	340,127	4,226	565,168	18,585	2,065,447
2020	10,627	n/a	4,340	406,727	4,285	895,429	19,252	1,302,156[2]
2021[1]	5,466	n/a	1,993	138,214	1,478	281,368	8,937	419,582[2]

(1) As of May 31, 2021, for Cities of Reno and Sparks, as of April 30, 2021, for Unincorporated Washoe County.
(2) Does not include valuation for City of Reno.

Sources: City of Reno Community Development Department; City of Sparks Building Department, and Washoe County Building Department.

The County's gross taxable 2020 gaming revenue represents 7.6% of the State's total 2020 gaming revenue. The following table sets forth a five-year history of gross taxable gaming revenues and total gaming taxes collected on a State-wide basis and in the County.

Gross Taxable Gaming Revenue and Total Gaming Taxes[1]
Washoe County, Nevada

Fiscal Year Ended	Gross Taxable Gaming Revenue[2]		Percent Change	Gaming Collection[3]		Percent Change
June 30	State Total	County Total	County	State Total	County Total	County
2016	$10,612,521,986	$787,285,353	--	$876,040,147	$63,546,194	--
2017	10,964,590,630	805,553,225	2.32%	874,777,727	64,328,725	1.23%
2018	11,330,597,948	855,589,519	6.21	866,305,681	66,767,048	3.79
2019	11,358,691,489	854,505,254	-0.13	919,517,387	67,352,122	0.88
2020	9,149,847,090	698,381,190	-18.27	617,451,077	44,552,244	-33.85
Jul 19 – Apr 20	$8,573,610,260	$634,147,875	--	$700,683,541[4]	$48,474,460[5]	--
Jul 20 – Apr 21	8,042,259,137	742,289,239	17.05%	658,023,795	63,426,305	30.84%

(1) The figures shown are subject to adjustments due to amended tax filings, fines and penalties.
(2) The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).
(3) Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections. A portion of collections is deposited to the State funds other than the State's General Fund.
(4) Due to the suspension of gaming operations earlier in calendar year 2020, this amount includes $125,817,215 in unused tax credits pursuant to NRS 463.370(12) that were collected in fiscal year 2020 and transferred at fiscal year-end.
(5) This amount includes unused tax credits pursuant to NRS 463.370(12) that were collected in fiscal year 2020 and transferred at fiscal year-end to Counties based on the location of the gaming licensees.

Source: State of Nevada, Gaming Control Board.

Transportation

The Reno/Sparks area is located at a transportation crossroads. Interstate 80, which runs east-west, and U.S. 395, running north-south, provide adequate routes for trucking and personal transportation. The Union Pacific Railroad operates major rail lines through the County and offers connections to other major rail networks, providing both freight and Amtrak passenger service. Intermodal yards and container freight facilities are located in Sparks. Over 65 motor freight companies serve the Reno/Sparks market and approximately 25 licensed common carriers with terminals are in the Reno/Sparks area.

The Reno-Tahoe International Airport (the "Airport") is a medium hub airport owned and operated by the Reno-Tahoe Airport Authority (the "Airport Authority"). The geographical area served by the Airport primarily encompasses the seven Nevada counties of Churchill, Douglas, Humboldt, Lyon, Pershing, Storey, and Washoe and the major cities of Reno, Sparks, and Carson City. The total air trade area for the Airport also includes the Lake Tahoe area and several communities in northeastern California. The Airport generates $3.1 billion per year for the region based on a study conducted by the University of Nevada and EKAY Economic

Consultants released in July 2018. In addition to the revenue, the study sets forth that the Airport and the Reno-Stead Airport, a general aviation facility, supported 24,700 jobs in 2017, making the airports a major economic driver for the region.

In calendar year 2019, the Airport served a total of 4,450,673 passengers, an increase of 5.7% over 2018, and the fifth consecutive increase in year-over-year passenger growth. Much of the yearly growth was a result of larger aircraft on west coast routes and added frequencies to existing markets. In 2020, the Airport served 2,006,420 passengers, a decrease of 54.9% (due to COVID-19 restrictions) compared to the same period in 2019; and handled 147.9 million pounds of air cargo, an increase of 0.7%. In April 2021, the Airport served 247,220 passengers, an increase of 1332% over April 2020, and a decrease of 26.7% versus April 2019.

Distribution and Manufacturing

The County (Reno/Sparks) is a principal manufacturing and distribution center for the Western United States. The State's Freeport Law provides tax-free warehousing of goods while in transit through the State. Coupled with the lack of taxes common in many states, such as franchise, inventory, corporate and personal income, along with geographic location have encouraged new companies to locate in the Reno/Sparks area providing continued growth to the State's and County's industrial base. The area also has a large established Foreign Trade Zone (FTZ 126).

Economic Development

The mission of the Economic Development Authority of Western Nevada is to recruit and expand quality companies that have a positive economic impact on the quality of life in the Reno/Sparks/Lake Tahoe region.

Complementing the area's emphasis on economic diversification are the numerous business incentives unique to the State of Nevada. Competitive wage rates, an expanding labor force, low cost and readily available electrical power, low out-bound freight transportation costs as compared to other prominent Western United States markets, a deferral and/or abatement of sales and use tax on new capital equipment, personal property tax abatement, grant monies for job training, and business license tax abatement programs for qualified companies combine to give business and industry an attractive advantage.

Utilities and Other Resources

Regional Resource Management. The Truckee Meadows Regional Plan was adopted by the Legislature in June 1991 and includes several major policy initiatives for the region relating to water management. Reno, Sparks and the County are currently working together to resolve the issues involved in this area, as well as to adopt a mutually acceptable annexation plan.

Regional Water Planning. In 1995 the Legislature set up a Regional Water Planning Commission for South Washoe County (excluding Lake Tahoe). The commission developed a Regional Water Management Plan that was approved by Reno, Sparks and the County and accepted by the Legislature. Any facility of "regional significance" associated with water supply, wastewater treatment and stormwater drainage must be recognized in the Regional Water

Management Plan or presented for amendment to the Plan. The County Board, serving as the Regional Water Board, eventually approve all amendments.

Water. The primary source of water for residents and businesses of Reno and Sparks, and some areas of the County is the Truckee River, which flows from Lake Tahoe to Pyramid Lake (approximately 120 miles). Underground water and individual private wells augment the river water supply, particularly in the unincorporated areas of the County.

The Truckee Meadows Water Authority ("TMWA") purchased the water division of Sierra Power Resources ("Sierra Resources," formed in 1999 from a merger of Sierra and Nevada Power Company) in mid-2001. TMWA was formed and operates pursuant to a cooperative agreement among Reno, Sparks and the County. TMWA now provides water service to the majority of County residents, including the cities of Reno and Sparks, the major population centers in the County. The remaining areas of the County are served either by special districts, the County Department of Water Resources, private companies and/or private wells.

Wastewater Treatment and Water Reclamation. Sewage treatment within the Truckee Meadows region of the County is provided by five wastewater facilities. All the facilities are owned and operated separately or jointly by Reno, Sparks, and the County. The local governments have several comprehensive programs to improve water quality throughout the Truckee Meadows region. Effluent reuse, stormwater management, water quality monitoring and modeling, and Truckee River restoration represent efforts undertaken to insure that as the Truckee Meadows region continues to grow, water quality is protected.

TAX MATTERS

Federal Tax Matters

In the opinion of Bond Counsel, assuming continuous compliance with certain covenants described below, interest on the 2021 Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Tax Code, and interest on the 2021 Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. For purposes of this paragraph and the succeeding discussion, "interest" includes the original issue discount on certain of the 2021 Bonds only to the extent such original issue discount is accrued as described herein.

The Tax Code imposes several requirements which must be met with respect to the 2021 Bonds in order for the interest thereon to be excluded from gross income and alternative minimum taxable income. Certain of these requirements must be met on a continuous basis throughout the term of the 2021 Bonds. These requirements include: (a) limitations as to the use of proceeds of the 2021 Bonds; (b) limitations on the extent to which proceeds of the 2021 Bonds may be invested in higher yielding investments; and (c) a provision, subject to certain limited exceptions, that requires all investment earnings on the proceeds of the 2021 Bonds above the yield on the 2021 Bonds to be paid to the United States Treasury. The District has covenanted and represented in the Bond Resolution that it will take all steps to comply with the requirements of the Tax Code to the extent necessary to maintain the exclusion of interest on the 2021 Bonds from gross income and alternative minimum taxable income under such federal income tax laws in effect

when the 2021 Bonds are delivered. Bond Counsel's opinion as to the exclusion of interest on the 2021 Bonds from gross income and alternative minimum taxable income is rendered in reliance on these covenants and assumes continuous compliance therewith. The failure or inability of the District to comply with these requirements could cause the interest on the 2021 Bonds to be included in gross income, alternative minimum taxable income or both from the date of issuance. Bond Counsel's opinion also is rendered in reliance upon certifications of the District and other certifications furnished to Bond Counsel. Bond Counsel has not undertaken to verify such certifications by independent investigation.

With respect to Bonds that are sold in the initial offering at a discount (the "Discount Bonds"), the difference between the stated redemption price of the Discount Bonds at maturity and the initial offering price of those bonds to the public (as defined in Section 1273 of the Tax Code) will be treated as "original issue discount" for federal income tax purposes and will, to the extent accrued as described below, constitute interest which is excluded from gross income or alternative minimum taxable income under the conditions and subject to the exceptions described in the preceding paragraphs. The original issue discount on the Discount Bonds is treated as accruing over the respective terms of such Discount Bonds on the basis of a constant interest rate compounded at the end of each six-month period (or shorter period from the date of original issue) ending on June 1 and December 1 with straight line interpolation between compounding dates. The amount of original issue discount accruing each period (calculated as described in the preceding sentence) constitutes interest which is excluded from gross income or alternative minimum taxable income under the conditions and subject to the exceptions described in the preceding paragraphs and will be added to the owner's basis in the Discount Bonds. Such adjusted basis will be used to determine taxable gain or loss upon disposition of the Discount Bonds (including sale or payment at maturity). Owners should consult their own tax advisors with respect to the tax consequences of the ownership of the Discount Bonds.

Owners who purchase Discount Bonds after the initial offering or who purchase Discount Bonds in the initial offering at a price other than the initial offering price (as defined in Section 1273 of the Tax Code) should consult their own tax advisors with respect to the federal tax consequences of the ownership of the Discount Bonds. Owners who are subject to state or local income taxation should consult their tax advisor with respect to the state and local income tax consequences of ownership of the Discount Bonds. It is possible that, under the provisions governing determination of state and local taxes, accrued original issue discount the Discount Bonds may be deemed to be received in the year of accrual even though there not be a corresponding cash payment.

The Tax Code contains numerous provisions which may affect an investor's decision to purchase the 2021 Bonds. Owners of the 2021 Bonds should be aware that the ownership of tax-exempt obligations by particular persons and entities, including, without limitation, financial institutions, insurance companies, recipients of Social Security or Railroad Retirement benefits, taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax-exempt obligations, foreign corporations doing business in the United States and certain "subchapter S" corporations may result in adverse federal and state tax consequences. Under Section 3406 of the Tax Code, backup withholding may be imposed on payments on the 2021 Bonds made to any owner who fails to provide certain required information, including an accurate taxpayer identification number, to certain persons required to collect such information

pursuant to the Tax Code. Backup withholding may also be applied if the owner underreports "reportable payments" (including interest and dividends) as defined in Section 3406, or fails to provide a certificate that the owner is not subject to backup withholding in circumstances where such a certificate is required by the Tax Code. Certain of the 2021 Bonds may be sold at a premium, representing a difference between the original offering price of those 2021 Bonds and the principal amount thereof payable at maturity. Under certain circumstances, an initial owner of such bonds (if any) may realize a taxable gain upon their disposition, even though such bonds are sold or redeemed for an amount equal to the owner's acquisition cost. Bond Counsel's opinion relates only to the exclusion of interest (and, to the extent described above for the Discount Bonds, original issue discount) on the 2021 Bonds from gross income and alternative minimum taxable income as described above and will state that no opinion is expressed regarding other federal tax consequences arising from the receipt or accrual of interest on or ownership of the 2021 Bonds. Owners of the 2021 Bonds should consult their own tax advisors as to the applicability of these consequences.

The opinions expressed by Bond Counsel are based on existing law as of the delivery date of the 2021 Bonds. No opinion is expressed as of any subsequent date nor is any opinion expressed with respect to pending or proposed legislation. Amendments to the federal or state tax laws may be pending now or could be proposed in the future that, if enacted into law, could adversely affect the value of the 2021 Bonds, the exclusion of interest (and, to the extent described above for the Discount Bonds, original issue discount) on the 2021 Bonds from gross income or alternative minimum taxable income or both from the date of issuance of the 2021 Bonds or any other date, the tax value of that exclusion for different classes of taxpayers from time to time, or that could result in other adverse tax consequences. In addition, future court actions or regulatory decisions could affect the tax treatment or market value of the 2021 Bonds. Owners of the 2021 Bonds are advised to consult with their own tax advisors with respect to such matters.

The Internal Revenue Service (the "Service") has an ongoing program of auditing tax-exempt obligations to determine whether, in the view of the Service, interest on such tax-exempt obligations is includable in the gross income of the owners thereof for federal income tax purposes. No assurances can be given as to whether or not the Service will commence an audit of the 2021 Bonds. If an audit is commenced, the market value of the 2021 Bonds may be adversely affected. Under current audit procedures the Service will treat the District as the taxpayer and the 2021 Bond owners may have no right to participate in such procedures. The District has covenanted in the Bond Resolution not to take any action that would cause the interest on the 2021 Bonds to lose its exclusion from gross income for federal income tax purposes or lose its exclusion from alternative minimum taxable income except to the extent described above for the owners thereof for federal income tax purposes. None of the District, the Municipal Advisor, Bond Counsel or Special Counsel is responsible for paying or reimbursing any Bond holder with respect to any audit or litigation costs relating to the 2021 Bonds.

State Tax Exemption

In the opinion of Bond Counsel, the 2021 Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

FINANCIAL INSTITUTION INTEREST DEDUCTION

The Tax Code generally provides that a financial institution may not deduct that portion of its interest expense which is allocable to tax-exempt interest. The interest expense which is allocable to tax-exempt interest is an amount which bears the same ratio to the institution's interest expense as the institution's average adjusted basis of tax-exempt obligations acquired after August 7, 1986 bears to the average adjusted basis of all assets of the institution. Tax-exempt obligations may be treated as if issued prior to August 7, 1986 (and therefore are not subject to this rule), if they are "qualified tax-exempt obligations" as defined in the Tax Code and are designated for this purpose by the District.

The District has designated the 2021 Bonds for this purpose; however, under provisions of the Tax Code dealing with financial institution preference items, certain financial institutions, including banks, are denied 20% of their otherwise allowable deduction for interest expense with respect to obligations incurred or continued to purchase or carry the 2021 Bonds. In general, interest expense with respect to obligations incurred or continued to purchase or carry the 2021 Bonds will be in an amount which bears the same ratio as the institution's average adjusted basis in the 2021 Bonds bears to the average adjusted basis of all assets of the institution.

Amendments to the Tax Code could be enacted in the future and there is no assurance that any such future amendments which may be made to the Tax Code will not adversely affect the ability of banks or other financial institutions to deduct any portion of its interest expense allocable to tax-exempt interest.

LEGAL MATTERS

Litigation

In the opinion of the District's legal counsel, there is no litigation or controversy of any nature now pending, or to the knowledge of the District's legal counsel, threatened, (i) restraining or enjoining the issuance, sale, execution or delivery of the 2021 Bonds or (ii) in any way contesting or affecting the validity of the 2021 Bonds or any proceedings of the District taken with respect to the issuance or sale thereof, the pledge, collection or application of any moneys or securities provided for the payment of the 2021 Bonds (including the Pledged Revenues), or the corporate existence or the powers of the District.

The District is subject to certain pending and threatened litigation regarding various matters arising in the ordinary course of the District's operations. However, it is the opinion of the District's legal counsel that the pending or threatened litigation will not result in final judgments against the District which would, individually or in the aggregate, adversely affect the District's ability to satisfy the District's obligations for the 2021 Bonds.

Sovereign Immunity

Pursuant to State statute (NRS 41.035), an award for damages in an action sounding in tort against the District may not include any amount as exemplary or punitive damages and is limited to (a) $100,000 per cause of action prior to July 1, 2020, (b) $150,000 per cause of action on or after July 1, 2020, but before July 1, 2022, and (c) $200,000 per cause of action on or after

July 1, 2020. The limitation does not apply to federal actions brought under federal law such as civil rights actions under 42 U.S.C. Section 1983 and actions under The Americans with Disabilities Act of 1990 (P.L. 101-336), or to actions in other states.

Approval of Certain Legal Proceedings

The approving opinion of Sherman & Howard L.L.C., as Bond Counsel, will be delivered with the 2021 Bonds. A form of the bond counsel opinion is attached to this Official Statement as Appendix E. The opinion will include a statement that the obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power inherent in the sovereignty of the State and to the exercise by the United States of the powers delegated to it by the federal constitution, including bankruptcy. Sherman & Howard L.L.C. has also acted as Special Counsel to the District in connection with this Official Statement. Certain matters will be passed upon for the District by the District Attorney.

Police Power

The obligations of the District are subject to the reasonable exercise in the future by the State and its governmental bodies of the police power and powers of taxation inherent in the sovereignty of the State, and to the exercise by the United States of the powers delegated to it by the Federal Constitution.

MUNICIPAL ADVISOR

JNA Consulting Group, LLC is serving as Municipal Advisor to the District in connection with the 2021 Bonds. See "INTRODUCTION – Additional Information" for contact information for the Municipal Advisor. The Municipal Advisor has not audited, authenticated or otherwise verified the information set forth in the Official Statement, or any other related information available to the District, with respect to the accuracy and completeness of disclosure of such information, and no guaranty, warranty or other representation is made by the Municipal Advisor respecting accuracy and completeness of the Official Statement or any other matter related to the Official Statement.

INDEPENDENT AUDITORS

The audited basic financial statements of the District as of and for the year Ended June 30, 2020, included hereto as Appendix A, have been audited by Eide Bailly, certified public accountants, Reno, Nevada, to the extent and for the period stated in their report appearing herein.

Pursuant to State law, the audited financial statements of the District are public documents and no consent from the auditors is required to be obtained prior to inclusion of the audited financial statements in this Official Statement. Accordingly, the District has not requested consent. Eide Bailly has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Eide Bailly also has not performed any procedures relating to this Official Statement.

RATING

Standard & Poor's Ratings Services ("S&P") has assigned the 2021 Bonds the rating shown on the cover page of this Official Statement. An explanation of the significance of any rating given by S&P may be obtained from S&P at 55 Water Street, New York, New York 10041.

There is no assurance that such rating will continue for any given period of time after it is received or that they will not be lowered or withdrawn entirely if, in the judgment of the rating agencies, circumstances so warrant. Other than the District's obligations under the Disclosure Certificate, neither the District nor the Municipal Advisor has undertaken any responsibility either to bring to the attention of the owners of the 2021 Bonds any proposed change in or withdrawal of such ratings or to oppose any such proposed revision. Any such change in or withdrawal of the ratings could have an adverse effect on the market price of the 2021 Bonds.

UNDERWRITING

The 2021 Bonds are to be purchased by Robert W. Baird & Co., Inc. (the "Underwriter") at a price equal to $7,323,587.85 (representing the aggregate principal amount of the Bonds of $7,000,000.00 plus net original issue premium of $441,981.60 less an aggregate underwriting discount and bond insurance premium of $118,393.75

OFFICIAL STATEMENT CERTIFICATION

The undersigned official hereby confirms and certifies that the execution and delivery of this Official Statement and its use in connection with the offering and sale of the 2021 Bonds has been duly authorized by the Board.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By: /s/ Cindy Vance
Chief Fiscal Officer

APPENDIX A

AUDITED BASIC FINANCIAL STATEMENTS OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE: The audited basic financial statements included in this Appendix A have been excerpted from the District's Annual Financial Report ("AFR") for the fiscal year Ended June 30, 2020. Other information contained in the AFR, including individual fund schedules has been excluded from this Appendix A.

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Honorable Board of Fire Commissioners
Truckee Meadows Fire Protection District
Reno, Nevada

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Truckee Meadows Fire Protection District (the District) (a component unit of Washoe County, Nevada) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-9, budgetary comparison information and reconciliation on pages 40-43, schedule of changes in net other postemployment benefit liability and related ratios on page 44, schedule of District's contributions – other postemployment benefits on page 45, schedule of District's share of net pension liability on page 46, and schedule of District's contributions – PERS on page 47, and the notes to the required supplementary information on page 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund statements and schedules, including budgetary comparisons and reconciliations, are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report November 25, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Eide Bailly LLP

Reno, Nevada
November 25, 2020

As management of the Truckee Meadows Fire Protection District's (the District) finances, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $11,468,896 which includes $28,469,092 net investment in capital assets, $1,442,078 restricted for wildland fire emergencies, $1,206,309 restricted for claims, and ($19,648,583) which is the unrestricted net position. Governmental activities include all funds of the District.

- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $21,457,336 an increase of $4,897,137 or 29.57% in comparison with the prior year. This increase was primarily caused by the issuance of $4,415,000 in long-term debt. The proceeds are included in the governmental funds however, the liability will not be paid with current economic resources therefore the liabilities is not included in the governmental funds. Approximately 41.33% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Total assets of the District at June 30, 2020 were $56,311,420 with capital assets, net of accumulated depreciation, accounting for $28,839,998 of that total. Total deferred outflows of resources of the District at June 30, 2020 were $10,350,772 all of which is related to post employment costs including health benefits and pension. Of the total liabilities of $51,847,543, approximately 94.17% or $48,826,019 represent liabilities related to long-term liabilities of the District. This is an increase of $6,296,260 in liabilities in comparison with the prior year and was primarily caused by the increase in bonds payable of $4,415,000 issued during the year, compensated absences of $702,902 due to salary increases and growth of the District, and increase in net pension liability of $756,986 due to changes in actuary assumptions and valuations. Total deferred inflows of resources of the District at June 30, 2020 were $3,345,753 all of which is related to post employment costs including health benefits and pension.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave). Total revenues for the year ended June 30, 2020 were $33,325,850 consisting primarily of taxes and intergovernmental revenues, while total expenses were $36,211,227. This resulted in a decrease in net

position of $2,885,377 or 20.10% from prior year. The decrease was primarily caused by non-cash related expenses, including, increases in other postemployment benefit liability, pension liability and compensated absences liability. The District's net position remains strong.

Both of the government-wide financial statements show the public safety function of the District, which is principally supported by taxes and intergovernmental revenues (governmental activities). All governmental activities of the District are included in the public safety function since the District is a single-purpose entity.

The government-wide financial statements can be found on pages 10 and 11 of this report.

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 objectives. 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 fall into the governmental funds category, except for the proprietary fund.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of 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 in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Emergency Fund and Capital Projects Fund, all of which are considered to be major funds. The District adopts an annual appropriated budget for each of its funds. A budgetary comparison statement or schedule has been provided for each fund to demonstrate compliance with the budget. The governmental fund financial statements and the reconciliations to the government-wide financial statements can be found on pages 12 through 15 of this report.

Proprietary funds. The District maintains one type of proprietary fund, which is an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's functions. The District's internal service fund is used to account for its workers' compensation liability. Because these services benefit governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The internal service fund is reported in the proprietary fund financial statements and can be found on pages 16 through 18 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 39 of this report.

Other information. The District maintains a stabilization fund and a sick annual comp benefits fund for internal purposes. These funds do not meet the definition of special revenue funds under Governmental Accounting

Standards Board (GASB) Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* which was implemented in 2011 by the District. The activity for these funds is included in the General Fund in the basic financial statements; however, since the District prepares a budget for these funds, a reconciliation of budgetary basis financial statements to GAAP basis financial statements is presented immediately following the notes to the financial statements. These reconciliations can be found on pages 43 and 49 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

- As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2020, the District's total net position was $11,468,896, which is a $2,885,377 decrease from the prior year. The primary reason for the decrease was the increase in other postemployment benefit liability, pension liability and compensate absences liability.

Truckee Meadows Fire Protection District's Net Position

	Governmental Activities	
	2020	2019
Current and other assets	$ 27,471,422	$ 23,188,368
Capital assets	28,839,998	28,587,268
Total assets	56,311,420	51,775,636
Deferred outflows of resources	10,350,772	10,688,660
Other liabilities	3,021,524	2,882,644
Long-term liabilities	48,826,019	42,668,639
Total liabilities	51,847,543	45,551,283
Deferred inflows of resources	3,345,753	2,558,740
Net position:		
Investment in capital assets	28,469,092	28,587,268
Restricted	2,648,387	7,285,394
Unrestricted	(19,648,583)	(21,518,389)
Total net position	$ 11,468,896	$ 14,354,273

The assets and deferred outflows of resources of the District's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $11,468,896. Net position includes the District's net investment in capital assets (e.g., land, buildings, machinery, and equipment). The net investment in capital assets as of June 30, 2020 was $28,469,092. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion of the District's net position $2,648,387 represents resources that are subject to external restrictions on how they may be used, such as the workers' compensation claims and emergencies. The remaining balance of unrestricted net position was ($19,648,583).

At the end of the current fiscal year, the District is able to report positive balances in two of the three categories of net position. The negative unrestricted net position was caused by the accounting standard requiring the reporting of the Net Pension Liability on the balance sheet.

Truckee Meadows Fire Protection District's Changes in Net Position

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for services	$ 665,975	$ 525,145
Operating grants and contributions	16,109	100
General revenues:		
Property taxes	19,937,912	18,494,193
Consolidated taxes	9,021,756	8,725,419
Other taxes	1,557,133	1,699,759
Unrestricted investment earnings	918,533	733,940
Reimbursements	1,114,528	1,828,454
Other	93,904	900,189
Total revenues	33,325,850	32,907,199
Expenses:		
Public safety	36,116,362	34,083,907
Debt service	94,865	-
Total expenses	36,211,227	34,083,907
Increase (Decrease) in net position	(2,885,377)	(1,176,708)
Net position, July 1	14,354,273	15,530,981
Net position, June 30	$ 11,468,896	$ 14,354,273

Total Revenues. The District's total revenues increased by $418,651, or 1.27%. The primary increase was caused by an increase of $1,443,719 in property tax. Also included in the increase is a $296,337 increase in consolidated taxes. These increases were offset by decreases in reimbursements in the amount of $713,926 primarily related to fire reimbursements in the Emergency Fund and a decrease of other revenues related to a one time gain on sale of property that occurred in the prior fiscal year.

Total Expenses. The District's total expenses increased by $2,127,320 or by 6.24% which was primarily due to salary and benefit increases, including additional costs related to pension and post-employment benefits, and increases in the number of employees due to the growth of the District.

Net Position. The District's total net position decreased by $2,885,377 during the fiscal year ended June 30, 2020. The District's total net position decreased by $1,176,708 during the fiscal year ended June 30, 2019, including a prior period adjustment of $275,736. The decrease in total net position in the fiscal year ended June 30, 2020 was primarily caused by non-cash expenses, including change in other post-employment benefit and pension related liabilities and an increase in compensate absences liability.

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 near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of $21,457,336, an increase of $4,897,137 or 29.57% in comparison with the prior year. This increase was primarily caused by the increases is intergovernmental revenues associated with local sales taxes and proceeds from the issuance of bonds. Approximately 41.33% of the combined ending fund balance is available for spending at the government's discretion (unassigned fund balance).

The General Fund is the primary operating fund of the District. For the fiscal year ended June 30, 2020, the total fund balance for the General Fund was $12,649,010. The total fund balance includes an assigned fund balance of $3,744,290 which consists of $133,941 assigned for encumbrances, $3,077,279 appropriated to the fiscal year 20/21 budget and $533,070 assigned to pay out accrued sick and annual compensation balances. The remaining fund balance consists of, $36,034 in nonspendable fund balance, and $8,868,686 unassigned.

The total fund balance for the General Fund in the amount of $12,649,010 is an increase of $2,217,975 from the prior year. This increase is primarily caused by increases in intergovernmental revenues associated with local sales taxes.

As a measure of the General Fund's liquidity, it may be useful to compare the June 30, 2020 total fund balance not attributable to the Stabilization Fund or the Sick Annual Comp Benefits Fund of $11,475,006 to fund expenditures. The fund balance represents 38.15% of total General Fund expenditures. This represents approximately 4.6 months' worth of expenditures. The fund balance will give the District's General Fund sufficient cash flow to meet its operational obligations.

The District's Emergency Fund was established according to NRS 474 for the funding for unforeseen emergencies, primarily large wildland fires and other natural disasters. In fiscal year 2020, the District incurred large wildland fires within its jurisdiction; and it provided fire suppression services to other entities for a fee and paid for the State wildland fire insurance program and other expenditures which totaled $609,009. The Emergency Fund balance as of June 30, 2020 was $1,299,060.

The Capital Projects Fund activity in fiscal year 2020 included, most notably, the issuance of bonds in the amount of $4,415,000. Purchases from the Fund, included among other things, the purchase of land for a future consolidated fire station, a ladder truck, and three brush trucks. In addition, the District refurbished five water tenders and replaced computers in all the District's apparatus.

Proprietary funds. The District's proprietary fund provides information on the workers' compensation program of the District. The net position of the Workers' Compensation Internal Service Fund as of June 30, 2020, was $1,206,309. In fiscal year 2020, the District fully funded its workers' compensation liabilities. In fiscal year 2020, the District budgeted to continue to fully fund the District's workers' compensation liabilities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's net investment in capital assets as of June 30, 2020, amounts to $28,839,998 (net of accumulated depreciation). This net investment in capital assets includes land, construction in progress, buildings and building improvements, and vehicles and equipment. Refer to Note 4 for further detail.

Long-term debt. During the fiscal year, the District issued long-term bonded debt in the amount of $4,415,000 to be used to fund the purchase and buildup of vehicles and apparatus, including fire engines and water tenders. This is the first issuance of debt by the District. This debt is backed by the full faith and credit of the District. Scheduled principal and interest payments will commence in fiscal year ending June 30, 2021. Other long-term obligations of the District included compensated absences, such as accrued vacation and sick leave, and estimated workers compensation' claims. Refer to Note 5 for further detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The District relies primarily on two types of tax revenues. The first of these is ad valorem or property taxes and is directly affected by the assessed property tax values in Washoe County, Nevada. Property tax revenues are projected to increase for 2020-2021. Assessed values increased by 7.18% for the coming fiscal year.

- The second significant tax revenue for the District, the consolidated tax, consists primarily of sales taxes. For the year ended June 30, 2020, taxable sales in Washoe County increased by 4.8% over the previous fiscal year. For the fiscal year ending June 30, 2021, the District budgeted for a decrease in sales tax revenue of 13.5% in reaction to the current COVID-19 pandemic and the expected impact to sales revenues.

These factors were considered in preparing the District's budget for the 2021 fiscal year.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Truckee Meadows, 3663 Barron Way, Reno, Nevada 89511.

Truckee Meadows Fire Protection District

Statement of Net Position

June 30, 2020

	Governmental Activities
Assets	
Cash and investments	$ 20,547,150
Accounts receivable	202,325
Taxes receivable	173,110
Due from other governments, net of allowance for doubtful accounts	2,917,511
Interest receivable	75,540
Deposits	3,526,184
Prepaids	29,602
Capital assets, not being depreciated	3,772,555
Capital assets being depreciated, net of accumulated depreciation	25,067,443
Total assets	56,311,420
Deferred Outflows of Resources	
Pension related amounts	8,114,709
Other postemployment benefits related amounts	2,236,063
Total deferred outflows of resources	10,350,772
Liabilities	
Accounts payable and accrued liabilities	2,405,571
Due to other governments	573,079
Unearned revenue	22,742
Accrued interest	20,132
Noncurrent liabilities	
Due within one year	
Bonds payable	409,000
Claims and judgments	50,645
Compensated absences	1,986,388
Due in more than one year	
Bonds payable	4,006,000
Claims and judgments	1,360,773
Compensated absences	3,613,590
Net other postemployment benefits liability	4,551,649
Net pension liability	32,847,974
Total liabilities	51,847,543
Deferred Inflows of Resources	
Other postemployment benefits related amounts	253,052
Pension related amounts	3,092,701
Total deferred inflows of resources	3,345,753
Net Position	
Investment in capital assets	28,469,092
Restricted for	
Wildland fire emergencies	1,442,078
Claims	1,206,309
Unrestricted	(19,648,583)
Total net position	$ 11,468,896

See Notes to Financial Statements

Truckee Meadows Fire Protection District

Statement of Activities
Year Ended June 30, 2020

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities				
Public safety	$ 36,116,362	$ 665,975	$ 16,109	$ (35,434,278)
Debt service	94,865	-	-	(94,865)
	$ 36,211,227	$ 665,975	$ 16,109	$ (35,529,143)
General Revenues				
Ad valorem taxes				19,937,912
Intergovernmental Revenues				
Consolidated taxes				9,021,756
SCCRT-AB104				1,410,137
Real property transfer tax				146,996
Licenses and permits				62,074
Reimbursements				1,114,528
Unrestricted investment earnings				918,533
Other				27,769
Gain on sale of assets				4,061
Total general revenues				32,643,766
Change in Net Position				(2,885,377)
Net Position, Beginning of Year				14,354,273
Net Position, End of Year				$ 11,468,896

Truckee Meadows Fire Protection District

Balance Sheet - Governmental Funds

June 30, 2020

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Assets				
Cash and investments	$ 12,643,479	$ 1,220,935	$ 4,048,543	$ 17,912,957
Accounts receivable	202,325	-	-	202,325
Taxes receivable	173,110	-	-	173,110
Due from other governments, net of allowance for doubtful accounts	2,567,036	350,475	-	2,917,511
Interest receivable	51,790	-	14,795	66,585
Deposits	6,432	-	3,519,752	3,526,184
Prepaid	29,602	-	-	29,602
Total assets	$ 15,673,774	$ 1,571,410	$ 7,583,090	$ 24,828,274
Liabilities				
Accounts payable and accrued liabilities	$ 2,202,415	$ 129,332	$ 73,824	$ 2,405,571
Due to other governments	547,658	-	-	547,658
Unearned revenue	22,742	-	-	22,742
Total liabilities	2,772,815	129,332	73,824	2,975,971
Deferred Inflows of Resources				
Unavailable revenues				
Property taxes	132,108	-	-	132,108
Reimbursements	119,841	143,018	-	262,859
Total deferred inflows of resources	251,949	143,018	-	394,967
Fund Balances				
Nonspendable	36,034	-	3,519,752	3,555,786
Restricted	-	1,299,060	563,717	1,862,777
Committed	-	-	3,425,797	3,425,797
Assigned				
For budget shortfall	3,211,220			3,211,220
For compensated absences buyout	533,070			533,070
Unassigned	8,868,686	-	-	8,868,686
Total fund balances	12,649,010	1,299,060	7,509,266	21,457,336
Total liabilities, deferred inflows of resources, and fund balances	$ 15,673,774	$ 1,571,410	$ 7,583,090	$ 24,828,274

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

Total fund balances - total governmental funds		$ 21,457,336
Capital assets used in governmental activities are not financial resources, and, therefore are not reported in the funds.		
Governmental capital assets	47,081,594	
Less accumulated depreciation	(18,241,596)	
		28,839,998
Deferred inflows of resources are not available to pay for current period expenditures, and, therefore, are deferred in the funds.		394,967
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the funds.		
Accrued interest	(20,132)	
Bonds payable	(4,415,000)	
Compensated absences	(5,599,978)	
Net other postemployment benefits liability	(4,551,649)	
Net pension liability	(32,847,974)	
		(47,434,733)
Deferred outflows and inflows of resources related to other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to OPEB	2,236,063	
Deferred inflows of resources related to OPEB	(253,052)	
		1,983,011
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	8,114,709	
Deferred inflows of resources related to pensions	(3,092,701)	
		5,022,008
Internal service funds are used by management to charge the cost of certain activities to individual funds. The net position of the Internal Service Funds is reported with governmental activities		1,206,309
Net position of governmental activities		$ 11,468,896

Truckee Meadows Fire Protection District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2020

	General Fund (GAAP Basis)	Emergency Fund	Capital Projects Fund	Total Governmental Funds
Revenues				
Taxes	$ 19,930,329	$ -	$ -	$ 19,930,329
Licenses and permits	62,074	-	-	62,074
Intergovernmental	12,201,551	-	-	12,201,551
Charges for services	48,480	-	-	48,480
Miscellaneous	1,241,396	320,653	211,118	1,773,167
Total revenues	33,483,830	320,653	211,118	34,015,601
Expenditures				
Current				
Public safety	30,465,855	609,009	678,769	31,753,633
Capital outlay	-	-	1,720,108	1,720,108
Debt service	-	-	74,733	74,733
Total expenditures	30,465,855	609,009	2,473,610	33,548,474
Excess (Deficiency) of Revenues over Expenditures	3,017,975	(288,356)	(2,262,492)	467,127
Other Financing Sources (Uses)				
Proceeds from debt issuance	-	-	4,415,000	4,415,000
Transfers in	-	-	800,000	800,000
Transfers out	(800,000)	-	-	(800,000)
Sale of capital assets	-	-	15,010	15,010
Total other financing sources (uses)	(800,000)	-	5,230,010	4,430,010
Net Change in Fund Balances	2,217,975	(288,356)	2,967,518	4,897,137
Fund Balances, Beginning of Year	10,431,035	1,587,416	4,541,748	16,560,199
Fund Balances, End of Year	$ 12,649,010	$ 1,299,060	$ 7,509,266	$ 21,457,336

Truckee Meadows Fire Protection District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 4,897,137
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets	1,856,074	
Less current year depreciation/amortization	(1,592,395)	
		263,679
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds. Thus, the change in net position differs from the change in fund balances by the change in unavailable revenue.		(806,585)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities and/or deferred outflows of resources in the Statement of Net Position.		
Bonds issued		(4,415,000)
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences	(875,972)	
Change in tax refund	165,885	
Change in accrued interest	(20,132)	
		(730,219)
In the statement of activities, the gain or loss on the disposal of capital assets is reported. In the governmental funds, the gain or loss is not reported. Thus, the change in net position differs from the change in fund balances by the cost of the assets sold less the balance in accumulated depreciation.		(10,949)
Governmental funds report pension and other postemployment benefits (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of pension and OPEB benefits earned is reported as pension expense.		
OPEB contributions	651,000	
OPEB expense	(1,095,084)	
Pension contributions	2,423,345	
Pension expense	(4,116,006)	
		(2,136,745)
The internal service funds are used by management to account for the costs of retiree health medical expenses and workers' compensation. The net revenue of the internal service funds is reported with governmental activities.		53,305
Change in net position of governmental activities		$ (2,885,377)

Truckee Meadows Fire Protection District

Statement of Net Position - Proprietary Fund - Workers' Compensation Internal Service Fund

June 30, 2020

	Governmental Activities Internal Service Funds
Assets	
Current assets	
Cash and investments	$ 2,634,193
Interest receivable	8,955
Total assets	2,643,148
Liabilities	
Current liabilities	
Due to other governments	25,421
Claims and judgments	50,645
Total current liabilities	76,066
Noncurrent liabilities	
Claims and judgments	1,360,773
Total liabilities	1,436,839
Net Position	
Restricted for claims	$ 1,206,309

Truckee Meadows Fire Protection District

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

Year Ended June 30, 2020

	Governmental Activities Internal Service Funds
Operating Expenses	
Services and supplies	
Claims	$ 56,516
Miscellaneous	2,952
Total operating expenses	59,468
Operating Income (Loss)	(59,468)
Nonoperating Revenues (Expenses)	
Investment earnings	45,323
Net increase in the fair value of investments	67,450
Total nonoperating revenues (expenses)	112,773
Change in Net Position	53,305
Net Position, Beginning of Year	1,153,004
Net Position, End of Year	$ 1,206,309

	Governmental Activities Internal Service Funds
Operating Activities	
Cash payments for services and supplies	$ (23,161)
Investing Activities	
Investment earnings	113,531
Net Change in Cash and Cash Equivalents	90,370
Cash and Cash Equivalents, Beginning of Year	2,543,823
Cash and Cash Equivalents, End of Year	$ 2,634,193
Reconciliation of operating income (loss) to net cash from (used for) operating activities	
Operating income (loss)	$ (59,468)
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities:	
Change in	
Due to other governments	15,858
Pending claims	20,449
Total adjustments	36,307
Net Cash used for Operating Activities	$ (23,161)

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District.

The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County. However, the Board of County Commissioners acts as the Board of Fire Commissioners of the District and as such, as defined in governmental accounting standards generally accepted in the United States of America, the District has been classified as a discretely presented component unit of the County.

Government-Wide and Fund Financial Statements

The government-wide financial statements (Statement of Net Position and the Statement of Activities) report information about the activities of the District. The effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of the public safety function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide information about the funds of the District. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources in connection with resources that have been received, but not yet earned. Expenditures generally are recorded when the related liabilities are incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, postemployment benefits, and claims and judgments, are recorded only when payment is due.

The District initially utilizes restricted resources to finance qualifying activities prior to unrestricted resources, which are utilized as they are needed.

Property taxes, licenses and permits, intergovernmental revenues, and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Other revenue items are considered to be measurable and available only when cash is received by the District.

The focus of proprietary fund measurement is upon determination of operating income or loss, changes in net position, financial position, and cash flows. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of services (employee benefits). All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

The District's Workers' Compensation Internal Service Fund is the only proprietary fund. The financial statements of the Workers' Compensation Internal Service Fund is consolidated into the governmental column when presented in the government-wide financial statements. The costs of these services are reported in the public safety function. The effect of interfund activity has been removed from the government-wide financial statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those accounted for in another fund.

The Wildland Fire Emergency Reserve Fund (The Emergency Fund), a special revenue fund under Nevada Revised Statutes (NRS), was created to account for the cost of unforeseen large wildland fire emergencies pursuant to NRS 474.510.

The Capital Projects Fund, a capital projects fund, accounts for the financial resources to be used for the acquisition and construction of major capital assets.

Additionally, the District reports the following fund type:

The Workers' Compensation Fund Internal Service Fund accounts for the workers' compensation activity.

Budgets and Budgetary Accounting

Truckee Meadows Fire Protection District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

1. On or before April 15, the Board of Fire Commissioners files a tentative budget with the Nevada Department of Taxation for all funds.
2. Public hearings on the tentative budget are held on the third Monday in May in conjunction with Washoe County's budget hearing.
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 members of the Board. The final budget must then be forwarded to the Department of Taxation for compliance with State laws and

regulations. In any year in which legislative action, which was not anticipated, affects the local government's final budget, the Board may file an amended final budget within 30 days of adjournment of the legislative session.

4. Formal budgetary integration in the financial records of all funds is employed to enhance management control during the year. Unencumbered appropriations lapse at the end of the year.
5. Budgets for all externally reported funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. In addition, budgets are required for the internally reported special revenue fund.

   Pursuant to Nevada Revised Statute 354.598005 the person designated to administer the budget may transfer appropriations within any function. Budget amounts may be transferred between functions within a fund if the governing body is advised of the action at the next regular meeting and the action is recorded in the official minutes of the meeting. Transfer of appropriations between funds or from the contingency account or budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Fire Commissioners, following a scheduled and noticed public hearing, as necessary. The budget was augmented as set forth above during the year. In accordance with state statute, actual expenditures generally may not exceed budgetary appropriations of the public safety function of the General Fund, Special Revenue Funds, and Capital Projects Fund. Also, actual operating and non-operating expenses of the Internal Service Fund generally may not exceed budgeted amounts.

Cash Deposited and Invested with Washoe County Treasurer

A majority of all cash transactions of the District are handled by the Washoe County Treasurer's office. Cash balances are pooled and, to the extent practicable, invested as permitted by law in combination with Washoe County funds.

For purposes of the Statement of Cash Flows, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. The District’s cash and investments pooled with Washoe County funds and the District’s payroll cash account are available upon demand, therefore all cash and investments of the District are considered to be cash equivalents.

Taxes Receivable

Real and personal 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.

Personal property taxes receivable reflect only those taxes management believes to be collectible.

Amounts not collected within 60 days after year-end have been recorded as deferred inflows of resources at the governmental fund level.

Receivables

The allowance method is used to provide for estimated uncollectible amounts. At June 30, 2020, the allowance for uncollectible accounts was $11,017 in the Emergency Fund.

Deposits and prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as deposits and prepaid items in both the government-wide and fund financial statements. The amounts of deposits and prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than $10,000 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 donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	40 years
Buildings	40 years
Building improvements	20 years
Vehicles and equipment	5 - 20 years

Pension

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

Other Postemployment Benefits

The District provides other postemployment benefits (OPEB) for eligible employees through a single-employer defined benefit OPEB plan. The plan is administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11,2010 by the Board of County Commissioners. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The District's net OPEB liability is measured as of June 30, 2019, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2018, with the amounts rolled forward to June 30, 2019.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow

of resources (expense/expenditure) until then. The District recognizes deferred outflow of resources as it related to the net pension liability and other postemployment benefits.

In addition to liabilities, the Statement of Net Position and Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents and acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes deferred inflow of resources as it relates to the net pension liability and the net other postemployment liability on the Statement of Net Position. In addition, the District recognizes deferred inflows of resources as they relate to property taxes, consolidated taxes and wildland fire reimbursements in the governmental fund financial statements.

Long-Term Liabilities

In the government-wide financial statements and the proprietary fund, long-term debt and other long-term obligations are reported as liabilities 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.

Compensated Absences

The costs involved in vacation time and sick leave benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured as a result of employee resignations and retirements; costs are recorded as payroll costs only when the accumulated benefits are paid or accrued as a result of a termination of service.

The District provides for payment of accrued vacation and accrued comp time upon death, retirement, termination or permanent disability. Employees who are members of the International Association of Fire Fighters (IAFF) Local 2487 upon death, retirement or permanent disability after twenty years of enrollment with the Public Employees' Retirement System of the State of Nevada (PERS) shall be compensated for total accrued sick leave at the rate of 75% for every hour earned increasing by 5% per year up to a maximum of 100% at 25 years of PERS enrollment. For employees who are not members of IAFF Local 2487, upon death, retirement, permanent disability, or termination of an employee after ten years of full-time employment or its equivalent if the employee has not served as a full-time employee for reasons other than discharge for just cause, shall be compensated for total accrued sick leave at the rate of one hour for every three hours earned up to a maximum hour limitation.

Fund Equity

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable.

Restricted Net Position – Consists of net position with constraints placed on its use either by (1) external groups such as creditors, contributors, or laws or regulations; (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of restricted or net investment in capital assets.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the District considers restricted funds to have been spent first.

In the governmental fund financial statements, fund balances are classified based primarily on the extent to which the District is bound to observe constraints imposed on the use of the resources in the fund:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are not in spendable form. For the District this includes deposits and prepaid items.

Restricted Fund Balance - Occurs when constraints are placed on the use of resources externally (such as through debt covenants or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation). For the District, the restricted fund balance consists of restricted assets for capital projects financed with debt and emergency resources.

Committed Fund Balance - Represents amounts that can be used only for the specific purposes determined by of the adoption of an ordinance committing fund balance for a specified purpose by the District's Board of Fire Commissioners prior to the end of the fiscal year. Once adopted, the limitation imposed by the Board of Fire Commissioners remains in place until the resources have been spent for the specified purpose or the Board of Fire Commissioners removes or revises the limitation. For the District, the committed fund balance consists of committed assets for capital projects.

Assigned Fund Balance - Represents amounts that are constrained by the District's intent to be used for specific purposes and consists of the District's encumbrances as approved by the Board of Fire Commissioners and the amount of fund balance to be expended in the ensuing fiscal year as approved by the Board of Fire Commissioners and amounts internally reported for sick and annual compensation benefits.

Unassigned Fund Balance - Represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When expenditures are incurred for purposes for which amounts in any unrestricted fund balance classifications could be used, committed funds, if any, are to be spent first, assigned funds second, and unassigned funds last.

Property Taxes

All real property in the District is assigned a parcel number in accordance with state law, 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 valuation of the property and its improvements is being assessed at 35 percent of "taxable value" as defined by statute. The amount of tax levied is determined by multiplying the assessed value by the tax rate applicable to the area in which the property is located.

Taxes on real property are a lien on the property and attach on July 1 of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January, and March, to the Treasurer of Washoe County. 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 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 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 and mobile homes. In Washoe County, taxes on motor vehicles are collected by a State agency and remitted to the local governments in the County as part of the Consolidated Tax distribution.

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

The District conformed to all significant statutory and administrative code constraints on its financial administration during the year.

Note 3 - Cash and Investments

The District is a voluntary participant in the Washoe County Investment Pool (WCIP). The Washoe County Board of County Commissioners administers and is responsible for the WCIP in accordance with NRS 355.175. The investment pool is not registered with the SEC as an investment company. Public Financial Management, LLC determines the fair value of the investment pool monthly. Washoe County has not provided or obtained any legally binding guarantees during the audit period to support these values. Each participant's share is equal to their investment plus or minus their pro-rata portion of monthly interest income and realized and unrealized gains/losses. The related fair value is $19,805,432 as of June 30, 2020. The District's total cash and investments is as follows at June 30, 2020:

Cash	$ 741,718
WCIP	19,805,432
Total cash and investments	$ 20,547,150

Credit Risk

Fixed income securities are subject to credit risk. Credit risk refers to the risk that a borrower will default on debt by failing to make required payments. The District does not hold any such investments directly, but participates in the WCIP. The WCIP is unrated by recognized statistical rating agencies.

Custodial Credit Risk

Custodial credit risk is the risk that an entity's deposits, which are in the possession of an outside party, will not be returned to the entity if the counterparty fails. Balances in the WCIP and the District's Payroll account are covered by one or more of the following: Federal depository insurance, the Securities Investor Protection Corporation, collateral held by the District's agent in the District's name, or by collateral held by depositories in the name of the Nevada Collateral Pool, and the balances are not exposed to custodial credit risk.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2020 was as follows:

Government Activities:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Capital assets, not being depreciated				
Land	$ 2,359,309	$ 477,481	$ -	$ 2,836,790
Construction in progress	2,013,294	1,206,248	(2,283,777)	935,765
Total capital assets, not being depreciated	4,372,603	1,683,729	(2,283,777)	3,772,555
Capital assets, being depreciated				
Land improvements	381,376	-	-	381,376
Buildings and building improvements	21,468,930	176,825	-	21,645,755
Vehicles and equipment	19,016,123	2,277,175	(11,390)	21,281,908
Total capital assets, being depreciated	40,866,429	2,454,000	(11,390)	43,309,039
Less accumulated depreciation for				
Land improvements	(248,545)	(14,874)	-	(263,419)
Buildings and building improvements	(6,067,513)	(565,075)	-	(6,632,588)
Vehicles and equipment	(10,335,706)	(1,012,446)	2,563	(11,345,589)
Total accumulated depreciation	(16,651,764)	(1,592,395)	2,563	(18,241,596)
Total capital assets, being depreciated, net	24,214,665	861,605	(8,827)	25,067,443
Governmental activities capital assets, net	$ 28,587,268	$ 2,545,334	$ (2,292,604)	$ 28,839,998

The increase in accumulated depreciation includes depreciation expense of $1,592,395 charged to the public safety function.

Note 5 - Long-Term Liabilities

General obligation bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and equipment. General obligation bonds are direct obligations and pledge the full faith and credit of the District.

The District issued general obligation medium-term equipment bonds in the year ended June 30, 2020 to provide funds for purchase of fire engines and equipment. These bonds will be repaid from all legally available funds of the District, including its capital projects fund and its general fund. The bonds have a stated rate of interest of 1.5% and are payable in equal installments over the next 10 years.

The District's outstanding bonds related to governmental activities of $4,415,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against the District and the interest rate may be increased to 1.92% annually.

General obligation bonds outstanding at June 30, 2020, are as follows:

	Issue Date	Final Payment Date	Interest Rate	Original Amount
Direct Placement: General Obligations:				
Medium-term Equipment Bonds Series 2020	3/10/2020	3/1/2030	1.50%	$4,415,000

Interest expense of $20,132 for the year was recorded by the District.

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Amount Outstanding July 1, 2019	Additions	Reductions	Amount Outstanding June 30, 2020	Due Within One Year
General Obligation Bonds	$ -	$4,415,000	$ -	$ 4,415,000	$ 409,000
Compensated absences	4,724,006	2,580,685	1,704,713	5,599,978	1,986,388
Claims and judgments	1,390,969	40,657	20,208	1,411,418	50,645
Tax refund	165,885	-	165,885	-	-
	$6,280,860	$7,036,342	$1,890,806	$ 11,426,396	$2,446,033

Compensated absences are generally liquidated from the General Fund and claims and judgments are liquidated from the Workers' Compensation Internal Service Fund. General Obligation Bonds will be liquidated through transfers to the Debt Service fund, once created in Fiscal year 2021, from the Capital projects fund.

The debt service requirements for the District's bonds are as follows:

Year Ended June 30,	Principal	Interest
2021	$ 409,000	$ 64,569
2022	416,000	60,090
2023	423,000	53,850
2024	430,000	47,505
2025	437,000	41,055
2026-2030	2,300,000	104,700
	$4,415,000	$ 371,769

Note 6 – Operating Leases

The District leases warehouse space under an operating lease agreement. The agreement expires on December 31, 2021. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses.

The District began a long-term lease on February 1, 2020 for office and warehouse space which expires in fiscal year 2025. The agreement expires on January 31, 2025. The terms of the agreement require monthly rent payments, increasing annually plus operating expenses. The lease contains the option of two five year renewal periods at then prevailing fair market rental rate. The District has the right to purchase the building at $185 per square foot, plus fees, any time prior to the 36th month of the lease.

Total lease payments in fiscal year 2020 were $206,818. Future minimum payments for these leases are:

Year Ended June 30,	Minimum Lease Payments
2021	$ 401,056
2022	374,040
2023	346,224
2024	356,610
2025	211,618
	$ 1,689,549

Note 7 - Interfund Activity

Interfund transfers for the year ended June 30, 2020 consisted of the following:

	Transfer in Capital Projects Fund
Transfers out:	
General Fund	$ 800,000

The transfer from the General Fund to the Capital Projects Fund was used to move unrestricted, one-time savings to fund one-time capital outlay expenditures.

Note 8- Postemployment Benefits Other than Pensions (OPEB)

Defined Benefit Plan

Plan Description and Eligibility

Prior to July 1, 2000, the District provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the District's health benefits program. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, District fire operations were transferred to the City of Reno and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, the District pays a proportionate share of employees' retiree health benefit costs based on

service earned prior to July 1, 2000, for those employees who transferred employment to the City of Reno and retired prior to June 30, 2012 or during the term of the Interlocal Agreement. Health benefits under the City's plan included medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and the District assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to the District with the provision the District would provide retiree health benefits for those 11 employees. Any former District employees remaining employed by the City of Reno as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Benefits under the new District plan, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from the District will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions and employer contributions may be amended by the mutual agreement of the Truckee Meadows Fire Protection District and the District's Fire Firefighters' Association.

As of July 1, 2010, the Plan is administered through an irrevocable trust, Washoe County, Nevada OPEB Trust (Trust), established on May 11, 2010, by the Board of Washoe County Commissioners. The Trust, a multiple-employer trust, was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to Nevada Revised Statutes 287.017. The District is a participating employer in the Trust. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. 9th Street Ste D200, Reno, Nevada, 89512.

Employees covered by benefit terms. As of the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments:	50
Active employees:	130

Actuarial assumptions and other inputs

The District’s total OPEB liability of $10,737,148 was measured as of June 30, 2019 was based on the valuation date of July 1, 2018. Projections of the sharing of benefit-related costs are based on established pattern of practice. Actuary valuations include projections of the sharing of benefit-related costs that are based on an established pattern of practice. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

The investment rate of return of 6.00%, net of investment expenses, was selected by the District. This is based on the investment policy of State of Nevada's Retiree Benefit Investment Fund (RBIF) where the District invests its assets to fund its OPEB liabilities. This rate is derived based on the RBIF's investment policy (shown in the table below), and includes a 3.00% long-term inflation assumption.

Asset Class	Asset allocation
Foreign Developed Equity	21.00%
U.S. Fixed Income	30.00%
U.S. Large Cap Equity	49.00%

The discount rate was based on the long term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits to the extent that plan assets are projected to cover benefit payments and administrative expenses. To the extent that OPEB plan assets are insufficient to finance all OPEB benefits, the discount rate should be based on 20-year tax-exempt AA or higher Municipal Bonds as of the Measurement Date. Based on the District's current funding policy of funding the Trust annually to maintain a funded percentage of at least 80%, the Fiduciary Net Position and future expected contributions and earnings are projected to be sufficient such that the Trust remains solvent. Therefore, a discount rate of 6.00% is used in calculating the total OPEB liability.

Mortality rates for healthy life were based on the RP-2014 Male and Female Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2018 from the 2006 base year, and projected forward using projection scale MP-2018 on a generational basis.

The number of participants in the plan is not large enough to provide credible data to perform an experience study to establish demographic assumptions for termination, retirement, and mortality. The demographic assumptions used in the June 30, 2018 valuation of OPEB liabilities were developed based Nevada Public Employees Retirement System demographic assumptions.

Changes in the OPEB Liability

	Total OPEB Liability	Increase/ (Decrease) in Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2019 *(Measurement Date June 30, 2018)*	$ 9,817,792	$ 5,521,001	$ 4,296,791
Charges for the year:			
Service Cost	520,411	-	520,411
Interest on the total OPEB liability	613,936	-	613,936
Changes of benefit terms	-	-	-
Differences between actual and expected experience with regard to economic or demographic factors	-	-	-
Changes of assumptions	-	-	-
Benefit payments	(214,991)	(214,991)	-
Contributions from employer	-	463,000	(463,000)
Net investment income	-	450,939	(450,939)
Administrative expense	-	(34,450)	34,450
Total Changes	919,356	664,498	254,858
Balance at June 30, 2020 *(Measurement Date June 30, 2019)*	$ 10,737,148	$ 6,185,499	$ 4,551,649

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.0 percent) or 1-percentage-point higher (7.0 percent) than the current discount rate:

	1% Decrease in Discount Rate (5.00%)	Discount Rate (6.00%)	1% Increase in Discount Rate (7.00%)
Net OPEB liability	$ 5,731,117	$ 4,551,649	$ 3,515,564

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease in Healthcare Cost Trend	Healthcare Cost Trend	1% Increase in Healthcare Cost Trend
Net OPEB liability	$ 3,271,138	$ 4,551,649	$ 6,069,867

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

For the year ended June 30, 2020, the District recognized OPEB expense of $1,095,084. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflow of Resources
Differences between expected and actual experience	$ 18,977	$ -
Changes in assumptions or other inputs	-	1,585,063
Net difference between projected and actual earnings	234,075	-
District contributions subsequent to the measurement date	N/A	651,000
Total	$ 253,052	$ 2,236,063

Deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date in the amount of $651,000 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2021.

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

Year ended June 30,	Recognized Deferred (Inflows)/Outflows of Resources
2021	$ 263,861
2022	263,862
2023	314,295
2024	328,467
2025	161,526
Total	$ 1,332,011

Defined Contribution Plan:

Plan Description and Eligibility

During the year ended June 30, 2019, the District agreed to participate in a Post-Employment Health Plan (PEHP) a defined contribution plan for collectively bargained public employees. Under the agreement with International Association of Fire Fighters Local 2487 (Local 2487), Local 2487 determines the plan administrator for the PEHP and the District agrees to contribute to the PEHP on behalf of the employees. The plan administrator for the PEHP is Nationwide Insurance Company (the Administrator).

Employees who are members of Local 2487 hired with the District on or before July 1 2014, will have a one-time contribution of $1,000 made by the District to the employee's PEHP account for the fiscal year ending June 30, 2019 for the non-supervisory group and for the fiscal year ending June 30, 2020 for the supervisory group; thereafter an annual contribution of $120 will be made by the District to the employee's PEHP account. Employees who are members of Local 2487 group hired with the District after July 1, 2014 will have an annual contribution of $2,880 made by the District to the employee's PEHP account. The employee will pay all associated account administrative

fees for the PEHP to keep the account in good standing. Contribution rates are established within the CBA and may be amended with by mutual agreement of the District and Local 2487.

Vesting and Forfeitures

The plan does not have a vesting period. Each employee shall become an eligible employee as determined by the collective bargaining agreement (CBA) and shall be entitled to receive a contribution to the PEHP as set forth in the participation agreement and CBA on the entry date coincident with or next following the later of the date on which the participant becomes an eligible employee, or the effective date of the PEHP.

If an eligible employee or participant has no dependents on the date notice of death is provided to the Administrator and no dependent is identified and no request to pay qualifying medical care expenses directly to a service provider, on behalf of a deceased eligible employee or participant, is received within 180 days of the date on which the Administrator was notified of an eligible employee or participant's death, the balance in the participant's account will be forfeited.

Any amount forfeited shall be allocated as soon as administratively practicable following, the date on which the Administrator determines that a forfeiture has occurred to the accounts of all other eligible employees and participants who are (or were) employed by the District and have an account balance on the valuation date. Forfeitures shall be allocated among the eligible employee and participants in accordance with procedures established by the Administrator.

The District recognized an OPEB expense related to the defined contribution plan in the amount of $121,480 as of June 30, 2020.

Note 9 - Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering PERS on or after July 1, 2015, there is a 2.25% factor. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced

service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered PERS 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 PERS prior to January 1, 2010, are eligible for retirement at age 65 with 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering PERS on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

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

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

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

For the fiscal years ended June 30, 2020 the Statutory Employer/employee matching rates were 15.25% for Regular and 22.00% for Police/Fire. The Employer-pay contribution (EPC) rate for fiscal years ending June 30, 2020 was 29.25% for Regular and 42.50% for Police/Fire. For the fiscal years ended June 30, 2019 the Statutory Employer/employee matching rates were 14.50% for Regular and 20.75% for Police/Fire. The Employer-pay contribution (EPC) rate for fiscal years ending June 30, 2019 was 28.00% for Regular and 40.50% for Police/Fire.

The District's contributions were $2,423,345 for the year ended June 30, 2020.

PERS Investment Policy

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

The following was the PERS Board adopted policy target asset allocation as of June 30, 2019:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return
Domestic Stocks	42%	5.50%
International Stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2019, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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 allocation percentage of the net pension liability was based on the District's total contributions due on wages paid during the measurement period. The District's proportion of the net pension liability is based on its employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2019. At June 30, 2019, the District's proportion was .24089%, which is an increase of .00558% from the proportion measured as of June 30, 2018.

Pension Liability Discount Rate Sensitivity

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

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	$ 50,861,112	$ 32,847,974	$ 17,874,485

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report, available on the PERS website.

Actuarial Assumptions

The District's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.75%
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Investment Rate of Return	7.50%
Other Assumptions	Same as those used in the June 30, 2019 funding actuarial valuation

Mortality rates for regular and police/fire members are based on the following table:

Healthy:	Headcount–Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For ages less than 50[1], mortality rates are based on the Headcount–Weighted RP-2014 Employee Mortality Tables. Those mortality rates are adjusted by the ratio of the mortality rate for healthy annuitants at age 50 to the mortality rate for employees at age 50. The mortality rates are then projected to 2020 with Scale MP-2016. [1] The RP-2014 Healthy Anuitant Mortality Tables have rates only for ages 50 and later.
Disabled:	Headcount–Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement:	Headcount–Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.

Actuarial assumptions used in the June 30, 2019 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. 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.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019.

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

For the year ended June 30, 2020, the District recognized pension expense of $4,116,006. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,231,761	$ 947,458
Changes in assumptions or other inputs	1,336,777	
Net difference between projected and actual earnings on pension plan investments	-	1,634,069
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,122,826	511,174
District contributions subsequent to the measurement date	2,423,345	-
Total	$ 8,114,709	$ 3,092,701

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of $2,423,345 will be recognized as a reduction of the net pension liability in the year ending June 30, 2021.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2018 (the beginning of the measurement period ended June 30, 2019) is 6.18 years.

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

Year ended June 30,	
2021	$ 819,184
2022	26,271
2023	618,309
2024	744,057
2025	353,904
Thereafter	36,938
Total	$ 2,598,663

Additional Information

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

Note 10 - Risk Management

The District is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District is fully insured for property and auto loss and liability with a $1,000 to $2,500 deductible. The District is covered up to a policy limit per occurrence of $10,000,000 and $20,000,000 annual aggregate in excess liability coverage. The District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the District is still required to pay workers' compensation claims costs to the City of Reno for those years the District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The District shared the combined losses with the Reno Fire Department (RFD). The District established the Workers' Compensation Fund to account for this program. The District bought out all workers' compensation liability for all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims' liability and activity for the past two years were as follows:

Claims liability, July 1, 2018	$ 1,361,316
Claims and changes in estimates	54,608
Claims paid	(24,955)
Claims liability, June 30, 2019	1,390,969
Claims and changes in estimates	40,657
Claims paid	(20,208)
Claims liability, June 30, 2020	$ 1,411,418

Note 11- Tax Abatement

The District's tax revenues were reduced by $170,207 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

Note 12 – Commitments

On June 23, 2020, the District entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 System. Under the terms of the agreement, the District has committed to paying for an allocated portion of Washoe County's future debt obligation to upgrade the existing radio communication system to address new technology requirement sand aging/availability issues, radio coverage, and mutual aid interconnection. Once Washoe County issues the debt, the District will begin making annual payments to Washoe County. The District's portion of the debt is estimated at $822,115 with estimated annual payments are $70,430 over a term of 15 years.

Note 13- Subsequent Events

On July 1, 2020, the District established the Truckee Meadows Debt Service Fund. The primary purpose of the fund will be to account for the funds necessary to pay the interest and principal on any long-term debt and hold any funds that may be necessary to fund any reserve requirements. The source of revenues to be deposited in the fund will be transfers from the Truckee Meadows Fire Protection General Fund or Capital Projects Fund. The short-term and long-term plan for the expenditures from the fund will be for the debt service requirement and paying reasonable and customary agent and investment and any continuing disclosure fees for the debt, if any.

On July 22, 2020, the District entered into a sublease agreement as the lessor with The Turf Depot Nevada, Inc for the District's leased warehouse space. The term of the agreement expires on December 31, 2021 and includes monthly rental payments of $6,134 for the first five months of the agreement and $6,317 for the final twelve months.

On October 6, 2020, the District approved the issuance of $2,100,000 of general obligation capital improvement bonds to defray wholly or in part the cost of acquisition of properties for stations including fixtures, structures, stations, other buildings and sites.

Required Supplementary Information

Truckee Meadows Fire Protection District

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund
(Budgetary Basis)
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Taxes				
Ad valorem, general	$ 19,748,845	$ 19,748,845	$ 19,640,065	$ (108,780)
Ad valorem, AB 104	246,855	246,855	290,264	43,409
Licenses and permits				
Gaming, AB 104	30,000	30,000	61,274	31,274
Other	1,000	1,000	800	(200)
Intergovernmental				
Federal grants	-	-	6,109	6,109
Consolidated taxes	9,134,413	9,134,413	9,021,756	(112,657)
Real property transfer tax, AB 104	62,558	62,558	146,996	84,438
Supplemental city/county relief tax, AB 104	506,228	506,228	2,447,163	1,940,935
Interlocal cooperative agreement fire suppression	585,000	585,000	579,527	(5,473)
Charges for services				
Services to other agencies	68,000	98,055	48,000	(50,055)
Other	-	-	480	480
Miscellaneous				
Investment earnings	143,699	143,699	251,251	107,552
Net increase (decrease) in the fair value of investments	-	-	343,303	343,303
Reimbursements	215,774	434,919	596,769	161,850
Other	10,000	15,000	22,769	7,769
Total revenues	30,752,372	31,006,572	33,456,526	2,449,954
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	15,397,402	15,420,457	15,956,883	(536,426)
Employee benefits	9,321,454	9,328,454	9,319,048	9,406
Services and supplies	6,182,737	6,226,882	4,628,701	1,598,181
Capital outlay	-	180,000	172,528	7,472
Total expenditures	30,901,593	31,155,793	30,077,160	1,078,633
Excess (Deficiency) of Revenues over Expenditures	(149,221)	(149,221)	3,379,366	3,528,587

(Continued)

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Other Financing Sources (Uses)				
Transfers out				
Capital Projects Fund	$ (800,000)	$ (800,000)	(800,000)	-
Sick Annual Comp Benefits	(100,000)	(100,000)	(100,000)	-
Contingency	(300,000)	(300,000)	-	300,000
Total other financing sources (uses)	(1,200,000)	(1,200,000)	(900,000)	300,000
Net Change in Fund Balances	(1,349,221)	(1,349,221)	2,479,366	3,828,587
Fund Balances, Beginning of Year	7,238,915	7,238,915	8,995,640	1,756,725
Fund Balances, End of Year	$ 5,889,694	$ 5,889,694	$ 11,475,006	$ 5,585,312

Truckee Meadows Fire Protection District

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Special Revenue Fund - Emergency Fund
Year Ended June 30, 2020

	2020 Budgeted Amounts		2020	
	Original	Final	Actual	Variance with Final Budget
Revenues				
Miscellaneous				
Other	$ 300,000	$ 300,000	$ 320,653	$ 20,653
Expenditures				
Current				
Public safety function				
Fire				
Salaries and wages	1,150,000	1,150,000	451,886	698,114
Employee benefits	25,000	25,000	3,737	21,263
Services and supplies	293,000	293,000	153,386	139,614
Total expenditures	1,468,000	1,468,000	609,009	858,991
Net Change in Fund Balances	(1,168,000)	(1,168,000)	(288,356)	879,644
Fund Balances, Beginning of the Year	1,500,000	1,500,000	1,587,416	87,416
Fund Balances, End of Year	$ 332,000	$ 332,000	$ 1,299,060	$ 967,060

Truckee Meadows Fire Protection District

Reconciliation of the General Fund Schedule of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis) to the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis)

Year Ended June 30, 2020

	General Fund (Budgetary Basis)	Internally Reported Funds	Eliminations	General Fund (GAAP Basis)
Revenues				
Taxes	$ 19,930,329	$ -	$ -	$ 19,930,329
Licenses and permits	62,074	-	-	62,074
Intergovernmental	12,201,551	-	-	12,201,551
Charges for services	48,480	-	-	48,480
Miscellaneous	1,214,092	27,304	-	1,241,396
Total revenues	33,456,526	27,304	-	33,483,830
Expenditures				
Current				
Public safety	30,077,160	388,695	-	30,465,855
Excess (Deficiency) of Revenues over Expenditures	3,379,366	(361,391)	-	3,017,975
Other Financing Sources (Uses)				
Transfers in	-	100,000	(100,000)	-
Transfers out	(900,000)	-	100,000	(800,000)
Total other financing sources (uses)	(900,000)	100,000	-	(800,000)
Net Change in Fund Balances	2,479,366	(261,391)	-	2,217,975
Fund Balances, Beginning of Year	8,995,640	1,435,395	-	10,431,035
Fund Balances, End of Year	$ 11,475,006	$ 1,174,004	$ -	$ 12,649,010

Truckee Meadows Fire Protection District

Schedule of Changes in Net Other Postemployment Benefit Liability and Related Ratios
Last Ten Fiscal Years

	2019	2018	2017
Total OPEB liability			
Service cost	$ 520,411	$ 417,213	$ 405,061
Interest on the total OPEB liability	613,936	501,045	455,572
Differences between actual and expected experience with regard to economic or demographic factors	-	(27,487)	-
Changes of assumptions	-	2,295,853	-
Benefit payments	(214,991)	(215,174)	(230,891)
Net change in total OPEB liability	919,356	2,971,450	629,742
Total OPEB liability-beginning	9,817,792	6,846,342	6,216,600
Total OPEB liability-ending (a)	$ 10,737,148	$ 9,817,792	$ 6,846,342
Plan fiduciary net position			
Benefit payments	$ (214,991)	$ (215,174)	$ (230,891)
Contributions from employer	463,000	-	-
Net investment income	450,939	435,094	591,731
Administrative expense	(34,450)	(15,693)	(16,744)
Net change in plan fiduciary net position	664,498	204,227	344,096
Plan fiduciary net position-beginning	5,521,001	5,316,774	4,972,678
Plan fiduciary net position-ending (b)	$ 6,185,499	$ 5,521,001	$ 5,316,774
District's net OPEB liability-ending (a) - (b)	$ 4,551,649	$ 4,296,791	$ 1,529,568
Plan fiduciary net position as a percentage of the total OPEB liability	57.6%	56.2%	77.7%
Covered-employee payroll	$ 16,004,299	$ 15,660,842	$ 13,199,783
District's net OPEB liability as a percentage of covered-employee payroll	28.4%	27.4%	11.6%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions - Other Postemployment Benefits

Last Ten Fiscal Years

	2020	2019	2018
Actuarially determined contribution	$ 1,113,849	$ 1,037,001	$ 650,895
Contributions in relation to the actuarially determined contribution	651,000	463,000	-
Contribution (deficiency) excess	$ (462,849)	$ (574,001)	$ (650,895)
Covered-employee payroll	$ 16,408,769	$ 16,004,299	$ 15,660,842
Contributions as a percentage of covered payroll	3.97%	2.89%	0.00%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Share of Net Pension Liability
Public Employee's Retirement System of Nevada (PERS)
Last Ten Plan Years

	District's portion of the net pension liability	District's proportionate share of the net pension liability	District's covered payroll	District's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.24089%	$ 32,847,974	$ 11,759,724	279.33%	76.46%
2018	0.23531%	$ 32,090,988	$ 11,003,348	291.65%	75.24%
2017	0.21270%	$ 28,288,166	$ 9,712,107	291.27%	74.42%
2016	0.21696%	$ 29,197,203	$ 9,271,513	314.91%	72.23%
2015	0.22129%	$ 25,358,762	$ 8,435,593	300.62%	75.13%
2014	0.20583%	$ 21,451,071	$ 7,783,987	275.58%	76.31%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Truckee Meadows Fire Protection District

Schedule of District's Contributions
Public Employee's Retirement System of Nevada (PERS)
Last Ten Fiscal Years

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution (deficiency) excess	Employer's covered payroll	Contributions as a percentage of covered payroll
2020	$ 2,423,345	$ 2,423,345	$ -	$12,985,484	18.66%
2019	2,293,573	2,293,573	-	11,759,724	19.50%
2018	2,156,034	2,156,034	-	11,003,348	19.59%
2017	1,896,920	1,896,920	-	9,712,107	19.53%
2016	1,835,776	1,835,776	-	9,271,513	19.80%
2015	1,707,868	1,707,868	-	8,435,593	20.25%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 1 - Internally Reported (Budgetary Basis) Funds

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external reporting purposes.

Budget to actual comparisons are presented for all funds of the District, as required by Nevada Revised Statutes. Such budget comparisons are required to be presented using the budget as adopted and approved by the State of Nevada Department of Taxation. However, guidance provided by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies that two of these internally reported funds of the District do not meet the definition of special revenue funds and do not qualify to be separately presented for external reporting purposes.

These internally reported special revenue funds of the District (Sick Annual Comp Benefits Fund and Stabilization Fund) are combined with the General Fund for external reporting purposes.

Note 2 - Schedule of District's Contributions, OPEB

Actuarially determined contribution rates are calculated as of July 1, 2018, two years prior to the end of the fiscal year in which contributions are reported and projected forward to June 30, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry Age Normal
Amortization method	Level Percent of Pay
Inflation	3%
Salary increases	
0-4 years of service	8.00%
5 + years of service	3.00%
Discount rate	6.00%
Healthcare cost trend rates	
Pre-Medicare	Range between 4.6% to 7.0% annually
Medicare	Range between 4.6% to 6.7% annually
Retirees' share of benefit-related costs	
Retirees before June 30, 2012 under City of Reno Plan	
(Pre-65)	40% retiree and dependent
(Post-65)	50% retiree and 100% dependent
Retirees hired on or before July 1, 2014	50% retiree and 100% dependent
Retirees hired after July 1, 2014	100% retiree and dependent

Changes of assumptions and other inputs reflect a change in the discount rate from 7.00 percent as of the measurement date of June 30, 2017 to 6.00 percent as of the measurement date of June 30, 2018 and a change in the long-term inflation assumption from 2.50 percent as of the measurement date of June 30, 2017 to 3.00 percent as of the measurement date of June 30, 2018.

APPENDIX B

SUMMARY OF CERTAIN PROVISIONS OF THE BOND RESOLUTION

The following is a brief summary of certain provisions of the Bond Resolution and is qualified in its entirety by the provisions of the Bond Resolution itself.

Definitions

As used in the Bond Resolution, the following terms shall, for all purposes, have the following meanings unless the context clearly requires otherwise.

"Acquisition Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Project Construction and Other Acquisition Account" created in the Bond Resolution.

"annual principal and interest requirements" means the sum of the principal of and interest on the Outstanding Bonds and any other Outstanding designated securities payable from the Pledged Revenues having a lien thereon superior to or on a parity with the lien thereon of the Bonds, to be paid during any Bond Year, but excluding any reserve requirements to secure such payments unless otherwise expressly provided and excluding any amount payable from capitalized interest. In calculating this amount, the principal amount of bonds required to be redeemed prior to maturity pursuant to a mandatory redemption schedule contained in the resolution or other instrument authorizing the issuance of such bonds (e.g., the schedule, if any, set forth in the Certificate of the District) shall be treated as maturing in the Bond Year in which such bonds are so required to be redeemed, rather than in the Bond Year in which the stated maturity of such bonds occurs.

"Chief Fiscal Officer" means the de jure or de facto Chief Fiscal Officer of the District and designated as such by the District, as the chief financial officer of the District for purposes of NRS 350.165.

"Board" means the Board of Fire Commissioners of the District, in the State of Nevada, including any successor of the District.

"Bond Act" means NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law.

"Bond Fund" means the special accounts designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Interest Account," created in the Bond Resolution, and required to be accumulated and maintained in the Bond Resolution which shall be held separate and apart from the Income Fund.

"Bond Requirements" means the principal of, any prior redemption or prepayment premiums due in connection with, and the interest on the Bond and the 2020 Bond and any additional bonds or other additional securities payable from the Pledged Revenues and hereafter issued, or such part of such securities or such other securities as may be designated, as such principal, premiums and interest become due at maturity or on a Redemption Date designated in a mandatory redemption schedule, in a notice of prior redemption, or otherwise.

"Bonds" means the securities issued pursuant to the Bond Resolution and designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021."

"2020 Bond" means the securities issued and designated as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2020."

"Bond Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year.

"combined maximum annual principal and interest requirements" means the greatest of the annual principal and interest requirements to be paid during any Bond Year for the period beginning with the Bond Year in which such computation is made and ending with the Bond Year in which any bond last becomes due at maturity or on a Redemption Date on which any bond thereafter maturing is called for prior redemption. If any outstanding bonds are subject to variable interest rates, for the purpose of such computation, such interest rates shall be determined by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer. Any such computation shall be adjusted as provided in the Bond Resolution, and shall be made by an Independent Accountant, an independent feasibility consultant or the Chief Fiscal Officer if expressly so required.

"Comparable Bond Year" means, in connection with any Fiscal Year, the Bond Year which ends in the Fiscal Year.

"Consolidated Tax Act" means, collectively, NRS 360.600 to 360.740, inclusive, as amended from time to time.

"Cost of the Project" means all or any part designated by the District of the cost of the Project, which cost, at the option of the District, except as limited by law, may include all or any part of the incidental costs relating to the Project, including, without limitation:

a. Preliminary expenses advanced by the District from funds available for use therefor or from any other source, or advanced with the approval of the District from funds available therefor or from any other source by the State, the Federal Government, or by any other Person with the approval of the District (or any combination thereof);

b. The costs in the making of surveys, audits, preliminary plans, other plans, specifications, estimates of costs, and other preliminaries;

c. The costs of premiums on builders' risk insurance and performance bonds, or a reasonably allocable share thereof;

d. The costs of appraising, printing, estimates, advice, services of engineers, architects, accountants, financial consultants, attorneys at law, clerical help, or other agents or employees;

e. The costs of making, publishing, posting, mailing and otherwise giving any notice in connection with the Project, the filing or recordation of instruments, the taking of options, the issuance of the Bonds and any other securities relating to the Project, and bank fees and expenses;

f. The costs of contingencies;

g. The costs of the capitalization with the proceeds of the Bonds of any interest on the bonds or other securities for any period not exceeding the period estimated by the District to effect the Project plus one year, of any discount on the bonds or other securities, and of any reserves for the payment of the principal of and interest on the Bonds or other securities, of any replacement expenses, and of any other cost of the issuance of the Bonds or other securities relating to the Project;

h. The costs of amending any ordinance, resolution or other instrument authorizing the issuance of or otherwise relating to the Outstanding Bonds or other securities relating to the Project;

i. The costs of funding any medium-term obligations, emergency loans, construction loans and other temporary loans not exceeding 10 years relating to the Project and of the incidental expenses incurred in connection with such loans;

j. The costs of any properties, rights, easements or other interests in properties, or any licenses, privileges, agreements and franchises;

k. The costs of demolishing, removing or relocating any buildings, structures or other facilities on land acquired for the Project, and of acquiring lands to which such buildings, structures or other facilities may be moved or relocated; and

l. All other expenses necessary or desirable and relating to the Project, as estimated or otherwise ascertained by the District. The Board hereby determines that the costs of issuance of the Bonds are necessary or desirable and related to the Project.

"Events of Default" means the events stated in the Bond Resolution.

"Federal Securities" means bills, certificates of indebtedness, notes, bonds or similar securities which are direct obligations of, or the principal and interest of which securities are unconditionally guaranteed by, the United States.

"Fiscal Year" means the 12 months commencing on July 1 of any calendar year and ending on June 30 of the next succeeding calendar year; but if the Nevada legislature changes

the statutory fiscal year relating to the District, the Fiscal Year shall conform to such modified statutory fiscal year from the time of each such modification, if any.

"General Taxes" or "Taxes" means general (ad valorem) taxes levied by the District against all taxable property within the boundaries of the District (unless otherwise qualified).

"Income Fund" means the special account designated as the "Truckee Meadows Fire Protection District, Nevada, Consolidated Tax Pledged Revenues Income Fund" previously created and continued in the Bond Resolution, which shall be held separate and apart from the Bond Fund.

"Independent Accountant" means any certified public accountant, or any firm of certified public accountants, duly licensed to practice and practicing as such under the laws of the State, as from time to time appointed and compensated by the District:

a. Who or which is, in fact, independent and not under the domination of the District;

b. Who or which does not have any substantial interest, direct or indirect, with the District, and

c. Who or which is not connected with the District as an officer or employee thereof, but who may be regularly retained to make annual or similar audits of any books or records of the District.

"Interest Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Interest Account," created in the Bond Resolution.

"Outstanding" when used with reference to the Bonds or any other designated securities and as of any particular date means all the Bonds or any such other securities payable from the Pledged Revenues, as the case may be, in any manner theretofore and thereupon being executed and delivered:

a. Except any Bond or other security canceled by the District, by the Paying Agent or otherwise on the District's behalf, at or before such date;

b. Except any Bond or other security the payment of which is then due or past due and moneys fully sufficient to pay the same are on deposit with the Paying Agent;

c. Except any Bond or other security for the payment or the redemption of which moneys at least equal to the District's Bond Requirements to the date of maturity or to any Redemption Date, shall have heretofore been deposited with a Trust Bank in escrow or in trust for that purpose, as provided in the Bond Resolution; and

d. Except any Bond or other security in lieu of or in substitution for which another bond or other security shall have been executed and delivered pursuant to the Bond Resolution.

"owner" or any similar term, when used in conjunction with any Bonds, or any other designated securities, means the registered owner of any Bonds or other security which is registrable for payment if it shall at the time be registered for payment otherwise than to bearer.

"Parity Securities" means the 2020 Bond and bonds or securities hereafter issued which have a lien on the Pledged Revenues that is on a parity with the lien thereon of the Bonds.

"Paying Agent" means Zions Bancorporation, National Association, or any successor which may be appointed from time to time as paying agent for the Bonds.

"Pledged Revenues" means a 15% portion of all income and revenue derived by the District from the imposition and collection of the Consolidated Tax and distributed to the District and imposed pursuant to the Consolidated Tax Act and the District. The Pledged Revenues means all or a portion of the Pledged Revenues. The designated term indicates sources of revenues and does not necessarily indicate all or any portion or other part of such revenues in the absence of further qualification. "Pledged Revenues" includes income derived from any supplemental Consolidated Tax imposed by the District if the Board is authorized to include and specifically elects to include the additional tax in "Pledged Revenues" for the remaining term of the Bonds.

"Principal Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Principal Account," created in the Bond Resolution.

"Project" means the means the acquisition of properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor.

"Project Act" means NRS 474.460 through 474.540, inclusive, as amended from time to time.

"Rebate Account" means the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Rebate Account" created in the Bond Resolution.

"Redemption Date" means a date fixed for the redemption prior to their respective maturities of any Bonds or other designated securities payable from any Pledged Revenues in any mandatory redemption schedules, or in any notice of prior redemption or otherwise fixed and designated by the District.

"Redemption Price" means, when used with respect to a Bond or other designated security payable from any Pledged Revenues, the principal amount thereof plus the applicable premium, if any, payable upon the redemption thereof prior to the stated maturity date of such Bond or other security on a Redemption Date in the manner contemplated in accordance with the security's terms.

"Registrar" means Zions Bancorporation, National Association, or any successor which may be appointed from time to time as registrar for the Bonds.

"Regular Record Date" means the 15th day of the calendar month next preceding each interest payment date.

"Special Record Date" means a special date fixed by the Paying Agent to determine the names and addresses of owners of the Bonds for the payment of any defaulted interest on any of the Bonds, as further provided in the Bond Resolution. At least 10 days' notice will be given by the Paying Agent electronically or otherwise to each owner of a Bond as stated on the Registrar's registration list at the close of business on a date fixed by the Paying Agent, stating the date of the Special Record Date and the due date fixed for the payment of such defaulted interest

"State" means the State of Nevada.

"Subordinate Securities" means bonds or securities which have a lien on the Pledged Revenues that is subordinate and junior to the lien thereon of the Bonds authorized in the Bond Resolution.

"Superior Securities" means bonds or securities which have a lien on the Pledged Revenues that is superior to the lien thereon of the 2020 Bond and the Bonds authorized in the Bond Resolution.

"Tax Code" means the Internal Revenue Code of 1986, as amended to the date of delivery of the Bonds.

"Taxes" means General Taxes.

"Trust Bank" means a state or national bank or trust company which is a member of the Federal Deposit Insurance Corporation and which is located within the United States, which bank is authorized to exercise and is exercising trust powers, and also means any branch of the Federal Reserve Bank.

Disposition of Bond Proceeds

The proceeds of the Bonds upon the receipt thereof at any time or from time to time, shall be credited to the Acquisition Account to be held by the District and used to pay the Cost of the Project, including but not limited to, the costs of issuing the Bonds.

Flow of Funds

So long as any of the Bonds shall be Outstanding, as to any Bond Requirements, the entire Pledged Revenues shall be set aside and credited immediately to the Income Fund.

So long as any of the Bonds shall be Outstanding, as to any Bond Requirements, the Income Fund shall be administered, and the moneys on deposit therein shall be applied in the following order of priority:

(a) First, from the Pledged Revenues, there will be credited to any bond fund created to pay the principal of, interest on and prior redemption premiums due on any Superior

Securities, including any rebate and reasonable reserve requirements therefor, issued in accordance with the provisions of the Bond Resolution:

(i) Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next maturing installment of interest on the Superior Securities then outstanding.

(ii) Monthly, an amount in equal monthly installments necessary, together with any other moneys from time to time available therefor from whatever source, to pay the next installment of principal of the Superior Securities coming due at maturity, and an amount sufficient to pay the principal of, interest on and any prior redemption premiums due on the outstanding Superior Securities.

(b) Second, the following transfers will be concurrently credited to the Bond Fund with the transfers to the bond funds for the Parity Securities and any bond funds for Parity Securities hereafter issued, the following transfers shall be credited to the Bond Fund:

(i) Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys available therefor, to pay the next maturing installment of interest on the Bonds, then Outstanding.

(ii) Monthly, commencing on the first of the month following the date of delivery of the Bonds, an amount in equal monthly installments necessary, together with any other moneys available therefor, to pay the next installment of principal of the Bonds coming due at maturity, and monthly thereafter, commencing on each principal payment date, one-twelfth of the amount necessary, together with any other moneys from time to time available therefore and on deposit therein, to pay the next installment of mandatory sinking fund requirements, if any.

No payment need be made into the Bond Fund, if the amounts in the Bond Fund total a sum at least equal to the entire amount of the Outstanding Bonds, as to all Bond Requirements, both accrued and not accrued, to their respective maturities, in which case moneys in that account in an amount at least equal to such Bond Requirements will be used solely to pay such Bond Requirements as the same become due; and any moneys in excess thereof in the Bond Fund, and any other moneys derived from the Pledged Revenues will be applied as provided in the Bond Resolution.

(c) Third, either concurrently with or subsequent to the payments required above, any moneys remaining in the Income Fund may be used by the District for the payment of Bond Requirements of additional bonds or other additional securities payable from the Pledged Revenues and hereafter authorized to be issued. The lien of such additional bonds or other additional securities on the Pledged Revenues and the pledge thereof for the payment of such additional securities will be superior to, on a parity with or subordinate to the lien and pledge of the Bonds. Payments for bond and reserve funds for any Superior Securities will be made concurrently with the payments for Superior Securities required above. Payments for bond and reserve funds for additional Parity Securities will be made concurrently with the payments for the

Bonds required above, but payments for bond and reserve funds for additional Subordinate Securities will be made after the payments required above for Superior or Parity Securities.

(d) Fourth, and subject to the above provisions but prior to the transfer of any Pledged Revenues to the payment of Subordinate Securities, there will be transferred into the Rebate Account such amounts as are required to be deposited therein to meet the District's obligations under "Tax Covenant" below with respect to the Bonds and any Parity Securities issued in accordance with the provisions of the Bond Resolution and in accordance with Section 148(f) of the Tax Code. Amounts in the Rebate Account will be used for the purpose of making the payments to the United States required by such covenant and Section 148(f) of the Tax Code. Any amounts in the Rebate Account in excess of those required to be on deposit therein by such covenant and Section 148(f) of the Tax Code may be withdrawn therefrom and used for any lawful purpose.

(e) Fifth, any Pledged Revenues thereafter remaining in the Income Fund may be used at any time during any Fiscal Year whenever in the Fiscal Year there shall have been credited to Bond Fund, to the Rebate Account and to each other bond fund, rebate account and reserve fund, if any, for the payment of any other securities payable from the Pledged Revenues, all amounts required to be deposited in those special accounts for such portion of the Fiscal Year, for any one or any combination of lawful purposes, or otherwise, as the District may from time to time determine.

Lien on the Bonds

The Bonds constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the 2020 Bond and any Parity Securities hereafter issued, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities hereafter issued.

The Bonds, the 2020 Bond and any Parity Securities hereafter authorized to be issued and from time to time Outstanding are equally and ratably secured by a lien on the Pledged Revenues and shall not be entitled to any priority one over the other in the application of the Pledged Revenues, regardless of the time or times of the issuance of the Bonds and any other such securities, it being the intention of the District that there shall be no priority among the Bonds and any such Parity Securities, regardless of the fact that they may be actually issued and delivered at different times.

Superior or Parity Securities

The District may issue additional securities payable from the Pledged Revenues and constituting a lien thereon superior to or on a parity with, the lien thereon of the Bonds. The District may issue securities refunding all or a part of the Bonds (or funding or refunding any other then Outstanding securities payable from Pledged Revenues), as provided in "Refunding Securities" below; but before any such additional Superior or Parity Securities are authorized or actually issued (excluding any Superior or Parity refunding Securities other than any securities refunding Subordinate Securities):

(a) At the time of the adoption of the supplemental instrument authorizing the issuance of the additional securities, the District shall not be in default in making any required payments described at subsections (a), (b), (c), or (d) of the section entitled "Flow of Funds" above, with respect to any Superior or Parity Securities.

(b) Except as hereinafter otherwise provided: (1) the Pledged Revenues derived in the Fiscal Year immediately preceding the date of the issuance of the additional Superior or Parity Securities shall have been at least sufficient to pay an amount equal to the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the additional Superior or Parity Securities are issued and ending on the last Bond Year in which any then Outstanding Bonds last mature) of the Outstanding Bonds and any other Outstanding Superior or Parity Securities of the District and the bonds or other securities proposed to be issued (excluding the reserves therefor); or, (2) the Pledged Revenues estimated by the District Chief Fiscal Officer, an independent feasibility consultant or an Independent Accountant to be derived in the first five Fiscal Years immediately succeeding the issuance of the other additional Superior or Parity Securities proposed to be issued, shall be at least equal to maximum annual principal and interest requirements to be paid during such Comparable Bond Year (the "Earnings Test").

(c) In the computation of the Earnings Test, the amount of the Pledged Revenues for the next preceding Fiscal Year must be decreased and may be increased by the amount of any loss or gain conservatively estimated by the District Chief Fiscal Officer, independent feasibility consultant or Independent Accountant making the computation, which loss or gain results from any change in the rate of the levy of that part of the Consolidated Tax constituting a part of the Pledged Revenues which change took effect during the next preceding Fiscal Year or thereafter prior to the issuance of such Superior or Parity Securities, as if such modified rate shall have been in effect during the entire next preceding Fiscal Year, if such change shall have been made by the District before the computation of the designated Earnings Test but made in the same Fiscal Year as the computation is made or in the next preceding Fiscal Year.

Subordinate Securities

Subject to the requirements in the Bond Resolution, the District may issue Superior Securities secured by and payable from the Pledged Revenues having a lien thereon prior and superior to the lien thereon of the Bonds, the 2020 Bond and the Parity Securities; however such Superior Securities shall not be issued as general obligations of the District.

Refunding Securities

Refunding bonds or other refunding securities issued, unless issued as Subordinate Securities, will enjoy complete equality of lien with the portion of any securities of the same issue which is not refunded, if there is any; and the owner or owners of the refunding securities will be subrogated to all of the rights and privileges enjoyed by the owner or owners of the unrefunded securities of the same issue partially refunded by the refunding securities.

If only a part of the Outstanding Bonds and other Outstanding securities of any issue or issues payable from the Pledged Revenues is refunded, then such securities may not be refunded without the consent of the owner or owners of the unrefunded portion of such securities:

(a) Unless the refunding securities do not increase for any Bond Year the annual principal and interest requirements evidenced by the refunding securities and by the Outstanding securities not refunded on and before the last maturity date or last Redemption Date, if any, whichever is later, of the unrefunded securities, and unless the lien of any refunding bonds or other refunding securities on the Pledged Revenues is not raised to a higher priority than the lien thereon of the bonds or other securities thereby refunded; or

(b) Unless the lien on any Pledged Revenues for the payment of the refunding securities is subordinate to each such lien for the payment of any securities not refunded; or

(c) Unless the refunding bonds or other refunding securities are issued in compliance with the requirements listed above under "Superior or Parity Securities".

Bondowner's Remedies

Each owner of any Bond shall be entitled to all of the privileges, rights and remedies provided or permitted in the Project Act and the Bond Act, and as otherwise provided or permitted by law or in equity or by other statutes, except as provided in the Bond Resolution, through but subject to the provisions in the Bond Resolution concerning the pledge of and the covenants and the other contractual provisions concerning the Pledged Revenues and the proceeds of the Bonds.

Events of Default

Each of the following events is an "event of default" under the Bond Resolution:

(a) Payment of the principal of any of the Bonds, or any prior redemption premium due in connection therewith, or both, is not made when the same becomes due and payable, at maturity, on the mandatory redemption dates specified in the Bond Resolution, or by proceedings for optional prior redemption, or otherwise;

(b) Payment of any installment of interest on the Bonds is not made when the same becomes due and payable;

(c) The District for any reason is rendered incapable of fulfilling its obligations hereunder;

(d) The District fails to carry out and to perform (or in good faith to begin the performance of) all acts and things lawfully required to be carried out or to be performed by it under any contract relating to the Pledged Revenues, or otherwise, including, without limitation, the Bond Resolution, and such failure continues for 60 days after receipt of notice from the owners of 10% in principal amount of the Bonds then Outstanding;

(e) An order or decree is entered by a court of competent jurisdiction with the consent or acquiescence of the District appointing a receiver or receivers for the Pledged Revenues

and any other moneys subject to the lien to secure the payment of the Bonds, or if an order or decree having been entered without the consent or acquiescence of the District is not vacated or discharged or stayed on appeal within 60 days after entry; and

(f) The District makes any default in the due and punctual performance of any other of the representations, covenants, conditions, agreements and other provisions contained in the Bonds or in the Bond Resolution on its part to be performed, and if the default continues for 60 days after written notice specifying the default and requiring the same to be remedied is given to the District by the owners of 10% in principal amount of the Bonds then Outstanding.

Remedies for Default

Upon the happening and continuance of any of the events of default described in (a) through (f) above, then and in every case the owner or owners or not less than 10% in principal amount of the Bonds then Outstanding, including, without limitation, a trustee or trustees therefor, may proceed against the District and its agents, officers and employees to protect and to enforce the rights of any owner of Bonds under the Bond Resolution by mandamus or by other suit, action or special proceedings in equity or at law, in any court of competent jurisdiction, either for the appointment of a receiver or for the specific performance of any covenant or agreement contained in the Bond Resolution or in an award of execution of any power granted in the Bond Resolution for the enforcement of any proper, legal or equitable remedy as the owner or owners may deem most effectual to protect and to enforce the rights, or thereby to enjoin any act or thing which may be unlawful or in violation of any right of any owner of any Bond, or to require the District to act as it if were the trustee of an express trust, or any combination of such remedies. All proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all owners of the Bonds and any Parity Securities then Outstanding.

Amendment of the Bond Resolution

The Bond Resolution may be amended by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, and without the consent of or notice to the holders of the Bonds, for the purpose of curing any ambiguity or formal defect or omission herein or for any reason which does not materially adversely affect the interests of the owners of the Bonds. The Bond Resolution may be amended or supplemented by instruments adopted by the District in accordance with the laws of the State, without receipt by the District of any additional consideration, but with the written consent of the insurer of the Bonds, if any, or the owners of a majority in aggregate principal amount of the Bonds authorized by the Bond Resolution and Outstanding at the time of the adoption of the amendatory or supplemental instrument, excluding any Bonds which may then be held or owned for the account of the District, but including such refunding securities as may be issued for the purpose of refunding any of the Bonds if the refunding securities are not owned by the District. No such instrument shall permit without the written consent of the insurer of the Bonds, if any, and all owners of the Bonds adversely and materially affected thereby:

(a) A change in the maturity or in the terms of redemption of the principal of any Outstanding Bond or any installment of interest thereon; or

(b) A reduction in the principal amount of any Bond, the rate of interest thereon, or any prior redemption premium payable in connection therewith; or

(c) A reduction of the percentages or otherwise affecting the description of Bonds the consent of the owners of which is required for any modification or amendment; or

(d) The establishment of priorities as between Bonds issued and Outstanding under the provisions of the Bond Resolution; or

(e) The modifications of or otherwise materially and prejudicially affecting the rights or privileges of the owners of less than all of the Bonds then Outstanding.

Whenever the District proposes to amend or modify the Bond Resolution, it will cause notice of the proposed amendment to be given not later than 30 days prior to the date of the proposed enactment of the amendment by sending electronically or otherwise to the insurer of the Bonds, if any, the Paying Agent, the Registrar, and the owner of each of the Bonds Outstanding. The notice will briefly set forth the nature of the proposed amendment and will state that a copy of the proposed amendatory instrument is on file in the office of the Secretary for public inspection.

Whenever at any time within one year from the date of such notice, there shall be filed in the office of the Secretary an instrument or instruments executed by the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds then Outstanding, which instrument or instruments shall refer to the proposed amendatory instrument described in the notice and shall specifically consent to and approve the adoption of the instrument; thereupon, but not otherwise, the District may adopt the amendatory instrument and the instrument shall become effective.

If the insurer of the Bonds, if any, or the owners of at least a majority in aggregate principal amount of the Bonds Outstanding, at the time of the adoption of the amendatory instrument, or the predecessors in title of such owners shall have consented to and approved the adoption thereof as herein provided, no owner of any Bond, whether or not the owner shall have consented to or shall have revoked any consent as provided in the Bond Resolution, shall have any right or interest to object to the adoption of the amendatory instrument or to object to any of the terms or provisions therein contained or to the operation thereof or to enjoin the District from taking any action pursuant to the provisions thereof.

Any consent to an amendment to the Bond Resolution given by the owner of a Bond shall be irrevocable for a period of 6 months from the date of the notice as described above, and shall be conclusive and binding upon all future owners of the same Bond during that period. The consent may be revoked at any time after 6 months from the date of the above-described notice ¬by the owner who gave the consent or by a successor in title by filing notice of the revocation with the Secretary, but the revocation shall not be effective if the owners of a majority in aggregate principal amount of the Bonds Outstanding, before the attempted revocation, consented to and approved the amendatory instrument referred to in the revocation.

If the insurer of the Bonds, if any, or the owners of all the then Outstanding Bonds consent, the terms and the provisions of the Bond Resolution or of any instrument amendatory thereof or supplemental thereto and the rights and the obligations of the District and of the owners

of the Bonds thereunder may be modified or amended in any respect upon the adoption by the District and upon the filing with the Secretary of an instrument to that effect, and no notice to the insurer of the Bonds, if any, or the owners of Bonds shall be required, nor shall the time of consent be limited except as may be provided in the consent.

Performance of Duties Covenant

The District shall faithfully and punctually perform or cause to be performed all duties with respect to the Pledged Revenues and the Project required by the Constitution and laws of the State and the various resolutions, ordinances and other instruments of the District, including, without limitation, the proper segregation of the proceeds of the Bonds and the Pledged Revenues and their application from time to time to the respective accounts provided therefor.

Further Assurances Covenant

At any and all times the District, except when otherwise required by law, shall, so far as it may be authorized by law, pass, make, do, execute, acknowledge, deliver and file or record all and every such further instruments, acts, deeds, conveyances, assignments, transfers, other documents and assurances as may be necessary or desirable for the better assuring, conveying, granting, assigning and confirming all and singular the rights, the Pledged Revenues, and other moneys and accounts hereby pledged or assigned, or which the District may hereafter become bound to pledge or to assign, or as may be reasonable and required to carry out the purposes of the Resolution and to comply with the Project Act, the Bond Act and all laws supplemental thereto. The District shall at all times, to the extent permitted by law, defend, preserve and protect the pledge of the Pledged Revenues and other moneys and accounts pledged hereunder and all the rights of every owner of any Bonds against all claims and demands of all Persons whomsoever.

Conditions Precedent Covenant

Upon the date of issuance of any Bonds, all conditions, acts and things required by the Constitution or statutes of the State, including without limitation, the Project Act, the Consolidated Tax Act and the Bond Act, or the Resolution, to exist, to have happened, and to have been performed precedent to or in the issuance of the Bonds shall exist, have happened, and have been performed; and the Bonds, together with all other obligations of the District, shall not contravene any debt or other limitation prescribed by the State Constitution or statutes.

Covenant to Perform

The District shall observe and perform all of the terms and conditions contained in the Resolution and the Project Act, the Bond Act and all laws supplemental thereto and shall comply with all valid acts, rules, regulations, orders and directives of any legislative, executive, administrative of judicial body applicable to the Project, to any such other facilities, or to the District.

Protective Security Covenant

The District and the officers, agents and employees of the District shall not take any action in such manner or to such extent as might prejudice the security for the payment of the Bond Requirements of the Bonds and any other securities payable from the Pledged Revenues according to the terms thereof. No contract shall be entered into nor any other action taken by which the rights of any owner of any Bond or other security payable from the Pledged Revenues might be prejudicially and materially impaired or diminished.

Accumulation of Interest Claims Covenant

In order to prevent any accumulation of coupons or claims for interest after maturity, the District shall not directly or indirectly extend or assent to the extension of the time for the payment of any coupon or claim for interest on any of the Bonds or any other securities payable from the Pledged Revenues; and the District shall not directly or indirectly be a party to or approve any arrangements for any such extension or for the purpose of keeping alive any of such coupons or other claims for interest. If the time for the payment of any such coupons or of any other such installment of interest shall be extended in contravention of the foregoing provisions, such coupon or installment or installments of interest after such extension or arrangement shall not be entitled in case of default hereunder to the benefit or the security of the Resolution, except upon the prior payment in full of the principal of all Bonds and any such other securities then Outstanding and of all matured interest on such securities the payment of which has not been extended.

Use of Bond Fund Covenant

The Bond Fund shall be used solely, and the moneys credited to such account are hereby pledged, for the purpose of paying the Bond Requirements of the Bonds, subject to the provisions concerning surplus moneys in the Bond Resolution.

Additional Securities Covenant

Any other securities hereafter authorized to be issued and payable from the Pledged Revenues shall not hereafter be issued, unless the additional securities are also issued in conformance with the provisions of the Bond Resolution.

Other Liens Covenant

Other than as provided herein, there are no liens or encumbrances of any nature whatsoever on or against the Project, or any part thereof, or on or against the Pledged Revenues derived or to be derived.

Corporate Existence Covenant

The District shall maintain its corporate identity and existence so long as any of the Bonds remain Outstanding, unless another body corporate and politic by operation of law succeeds to the powers, privileges, rights, liabilities, disabilities, duties and immunities of the District and

is obligated by law to fix and collect the Pledged Revenues as herein provided without adversely affecting to any substantial degree at any time the privileges and rights of any owner of any Outstanding Bond.

Collection of Pledged Revenues Covenant

The Pledged Revenues distributed to the District shall be used for the payment of the Bond Requirements of all securities payable from the Pledged Revenues, including reasonable reserves therefor, as herein provided and the payment of expenses of the Project in each Fiscal Year and any amounts required to meet then existing deficiencies relating to any account relating to the Pledged Revenues or any securities payable therefrom.

Records Covenant

So long as any of the Bonds and any other securities payable from the Pledged Revenues remain Outstanding, proper records shall be kept by the District, separate and apart from all other records and accounts, showing complete and correct entries of all transactions relating to the Pledged Revenues.

Rights Concerning Records of Pledged Revenues Covenant

Any owner of any of the Bonds or any other securities payable from the Pledged Revenues, or any duly authorized agent or agents of such owner, shall have the right at all reasonable times to inspect all records, accounts and data relating thereto, concerning the Pledged Revenues and to make copies of such records, accounts and data.

Tax Levies Covenant

The District annually shall levy, or cause to be levied, General Taxes on all taxable property in the District fully sufficient to pay the Bond Requirements of Outstanding Bonds (and any other indebtedness or other obligations of the District), except to the extent other revenues are available therefor, including, without limitation, the Pledged Revenues pledged for the payment of the Bonds, as the Bond Requirements accrue, reasonable allowance being made for delinquent tax collections anticipated at the time of each levy, at the time and in the manner provided by law for levying other Taxes; and the District and the Board shall require the officers of the District to levy, extend, and collect General Taxes in the manner provided by law for the purpose of creating funds for the payment of the Bond Requirements of the Bonds, other indebtedness, or general obligations. General Taxes for the Bonds, when collected, shall be kept for and applied only to the payment of the Bond Requirements of the Bonds, as provided in the Bond Resolution.

Completion of the Project Covenant

The District, with the proceeds derived from the sale of the Bonds and any other available moneys, shall proceed to cause the Project to be completed without delay to the best of the District's ability and with due diligence, as herein provided.

Continuing Disclosure Undertaking Covenant

The District covenants for the benefit of the holders and beneficial owners of the Bonds to comply with the provisions of the final Continuing Disclosure, to be executed by the District Chief Fiscal Officer, Fire Chief or designee and delivered in connection with the delivery of the Bonds. Failure to comply with the Continuing Disclosure Certificate shall not constitute a default under the Bonds.

Tax Covenant

The District covenants in the Bond Resolution for the benefit of the owners of the Bonds that it will not take any action or omit to take any action with respect to the Bonds, the proceeds thereof, any other funds of the District or any project refinanced with the proceeds of the Bonds if such action or omission (i) would cause the interest on the Bonds to lose its exclusion from gross income for federal income tax purposes under Section 103 of the Tax Code, or (ii) would cause interest on the Bonds to lose its exclusion from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The foregoing covenant will remain in full force and effect notwithstanding the payment in full or defeasance of the Bonds until the date on which all obligations of the District in fulfilling the above covenant under the Tax Code have been met.

APPENDIX C

BOOK-ENTRY ONLY SYSTEM

DTC will act as securities depository for the 2021 Bonds. The 2021 Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered 2021 Bond certificate will be issued for each maturity of the 2021 Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

Purchases of 2021 Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the 2021 Bonds on DTC's records. The ownership interest of each actual purchaser of each 2021 Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the 2021 Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in 2021 Bonds, except in the event that use of the book-entry system for the 2021 Bonds is discontinued.

To facilitate subsequent transfers, all 2021 Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of 2021 Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the 2021 Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such 2021 Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of 2021 Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the 2021 Bonds, such as redemptions, tenders, defaults, and proposed amendments to the 2021 Bond documents. For example, Beneficial Owners of 2021 Bonds may wish to ascertain that the nominee holding the 2021 Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the Registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the 2021 Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the 2021 Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts 2021 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Principal, interest and redemption proceeds on the 2021 Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the Paying Agent on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal, interest or redemption proceeds to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the 2021 Bonds at any time by giving reasonable notice to the District or the Registrar and Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, 2021 Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, 2021 Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

APPENDIX D

FORM OF CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by Truckee Meadows Fire Protection District, Nevada (the "Issuer") in connection with the issuance of the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds"). The Bonds are being issued pursuant to the resolution adopted by the Board of Fire Commissioners of the Issuer on June 1, 2021 (the "Resolution"). The Issuer covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the holders and beneficial owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12(b)(5) of the Securities and Exchange Commission (the "SEC").

SECTION 2. Definitions. In addition to the definitions set forth in the Resolution or parenthetically defined herein, which apply to any capitalized terms used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Dissemination Agent" shall mean, initially, the Issuer, or any successor Dissemination Agent designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"Financial Obligation" shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation, or (iii) guarantee of (i) or (ii). The term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board in compliance with the Rule.

"Material Events" shall mean any of the events listed in Section 5 of this Disclosure Certificate.

"MSRB" shall mean the Municipal Securities Rulemaking Board. The MSRB's required method of filing is electronically via its Electronic Municipal Market Access (EMMA) system available on the Internet at http://emma.msrb.org.

"Participating Underwriter" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with an offering of the Bonds.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the SEC under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The Issuer shall, or shall cause the Dissemination Agent to, not later than nine (9) months following the end of the Issuer's fiscal year of each year, commencing nine (9) months following the end of the Issuer's fiscal year ending June 30, 2021, provide to the MSRB in an electronic format as prescribed by the MSRB, an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Not later than five (5) business days prior to said date, the Issuer shall provide the Annual Report to the Dissemination Agent (if other than the Issuer). The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report.

(b) If the Issuer is unable to provide to the MSRB an Annual Report by the date required in subsection (a), the Issuer shall send or cause to be sent a notice in substantially the form attached as Exhibit A to the MSRB.

(c) The Dissemination Agent shall:

(i) determine each year prior to the date for providing the Annual Report the appropriate electronic format prescribed by the MSRB;

(ii) if the Dissemination Agent is other than the Issuer, send written notice to the Issuer at least 45 days prior to the date the Annual Report is due stating that the Annual Report is due as provided in Section 3(a) hereof; and

(iii) if the Dissemination Agent is other than the Issuer, file a report with the Issuer certifying that the Annual Report has been provided pursuant to this Disclosure Certificate, stating the date it was provided and listing all the entities to which it was provided.

SECTION 4. Content of Annual Reports. The Issuer's Annual Report shall contain or incorporate by reference the following:

(a) A copy of its annual financial statements prepared in accordance with generally accepted accounting principles audited by a firm of certified public accountants. If audited annual financial statements are not available by the time specified in Section 3(a) above, unaudited financial statements will be provided as part of the Annual Report and audited financial statements will be provided when and if available.

(b) An update of the type of information identified in Exhibit B hereto, which is contained in the tables in the Official Statement with respect to the Bonds(excluding projections, forecasts and budgeted information which are not required to be updated).

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues of the Issuer or related public entities, which are available to the public on the MSRB's Internet Web Site or filed with the SEC. The Issuer shall clearly identify each such document incorporated by reference.

SECTION 5. Reporting of Material Events. The Issuer shall provide or cause to be provided, in a timely manner not in excess of 10 business days after the occurrence of the event, notice of any of the following events with respect to the Bonds:

(a) Principal and interest payment delinquencies;

(b) Non-payment related defaults, if material;

(c) Unscheduled draws on debt service reserves reflecting financial difficulties;

(d) Unscheduled draws on credit enhancements reflecting financial difficulties;

(e) Substitution of credit or liquidity providers, or their failure to perform;

(f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other events affecting the tax status of the Bonds;

(g) Modifications to rights of bondholders, if material;

(h) Bond calls, if material, and tender offers;

(i) Defeasances;

(j) Release, substitution or sale of property securing repayment of the Bonds, if material;

(k) Rating changes;

(l) Bankruptcy, insolvency, receivership or similar event of the obligated person[1];

(m) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms if material;

[1] For the purposes of the event identified in subparagraph (b)(5)(i)(C)(12), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and official or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(n) Appointment of a successor or additional trustee or the change of name of a trustee, if material;

(o) Incurrence of a Financial Obligation of the obligated person, if material, or an agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and

(p) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of an obligated person, any of which reflect financial difficulties.

SECTION 6. Format; Identifying Information. All documents provided to the MSRB pursuant to this Disclosure Certificate shall be in the format prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB.

As of the date of this Disclosure Certificate, all documents submitted to the MSRB must be in portable document format (PDF) files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means. In addition, such PDF files must be word-searchable, provided that diagrams, images and other non-textual elements are not required to be word-searchable.

SECTION 7. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate shall terminate upon the earliest of: (i) the date of legal defeasance, prior redemption or payment in full of all of the Bonds; (ii) the date that the Issuer shall no longer constitute an "obligated person" within the meaning of the Rule; or (iii) the date on which those portions of the Rule which require this written undertaking are held to be invalid by a court of competent jurisdiction in a non-appealable action, have been repealed retroactively or otherwise do not apply to the Bonds.

SECTION 8. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist the Issuer in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent.

SECTION 9. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and may waive any provision of this Disclosure Certificate, without the consent of the holders and beneficial owners of the Bonds, if such amendment or waiver does not, in and of itself, cause the undertakings herein (or action of any Participating Underwriter in reliance on the undertakings herein) to violate the Rule, but taking into account any subsequent change in or official interpretation of the Rule. The Issuer will provide notice of such amendment or waiver to the MSRB.

SECTION 10. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include

any information in any Annual Report or notice of occurrence of a Material Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

SECTION 11. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate, any holder or beneficial owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriter, and the holders and beneficial owners from time to time of the Bonds, and shall create no rights in any other person or entity.

DATE: _____, 2021.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

_____
Chief Fiscal Officer

EXHIBIT A

NOTICE TO MUNICIPAL SECURITIES RULEMAKING BOARD OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer:	Truckee Meadows Fire Protection District, Nevada
Name of Bond Issue:	General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021
Date of Issuance:	July 28, 2021

NOTICE IS HEREBY GIVEN that the Issuer has not provided an Annual Report with respect to the above-named Bonds as required by the Resolution adopted on June 1, 2021, and the Continuing Disclosure Certificate executed on July 28, 2021, by the Issuer. The Issuer anticipates that the Annual Report will be filed by _____.

Dated: _____

TRUCKEE MEADOWS FIRE
PROTECTION DISTRICT, NEVADA

By:_____

Title:_____

EXHIBIT B

INDEX OF OFFICIAL STATEMENT TABLES TO BE UPDATED

(See page -iv- of the Official Statement)

APPENDIX E

FORM OF OPINION OF BOND COUNSEL

[closing date]

Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, NV 89511

$7,000,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bonds
(Additionally Secured by Pledged Revenues)
Series 2021

Ladies and Gentlemen:

We have acted as bond counsel to Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), in connection with the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds"), pursuant to an authorizing ordinance adopted and approved by the Board of Fire Commissioners on June 1, 2021 (the "Bond Resolution"). In such capacity, we have examined the District's certified proceedings and such other documents and such law of the State and of the United States of America as we have deemed necessary to render this opinion letter. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Bond Resolution.

Regarding questions of fact material to our opinions, we have relied upon the District's certified proceedings and other representations and certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based upon such examination, it is our opinion as bond counsel that:

1. The Bonds constitute the valid and binding limited tax general obligations of the District.

2. All of the taxable property in the District is subject to the levy of annual general (ad valorem) taxes to pay the Bonds, subject to the limitations imposed by the Constitution and laws of the State.

3. As provided in the Bond Resolution and in accordance with the provisions of NRS 361.463, taxes levied for the payment of the bonded indebtedness (including the Bonds) of all overlapping units within the boundaries of the District (i.e., the State, the District, and any other political subdivision therein) and for the payment of interest on such indebtedness enjoy a priority over taxes levied by each such unit (including, without limitation, the State and the

District) for all other purposes (subject to any exception implied by law for the exercise of the police power) where reduction is necessary in order to comply with NRS 361.453.

4. The Bonds are additionally secured by and payable from the Pledged Revenues. The Bond Resolution creates a valid lien on the Pledged Revenues and the Bond Fund pledged therein for the security of the Bonds on a parity with the lien thereon of the Outstanding Parity Securities, superior and prior to the lien thereon of any Outstanding Subordinate Securities hereafter issued and subordinate to the lien thereon of any Outstanding Superior Securities hereafter issued. Except as described in this paragraph, we express no opinion regarding the priority of the lien on the Pledged Revenues or on the Bond Fund created by the Bond Resolution.

5. Interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date hereof (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The opinions expressed in this paragraph assume continuous compliance with the covenants and continued accuracy of the representations contained in the District's certified proceedings and in certain other documents and certain other certifications furnished to us.

6. Under the laws of the State in effect as of the date hereof, the Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

The opinions expressed in this opinion letter are subject to the following:

The obligations of the District incurred pursuant to the Bonds and the Bond Resolution may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally, and by equitable principles, whether considered at law or in equity.

The Bond has been designated by the District as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Tax Code.

We understand that Build America Mutual Assurance Company has issued a municipal bond insurance policy relating to the Bonds. We express no opinion as to the validity or enforceability of such policy or the security afforded thereby.

In this opinion letter issued in our capacity as bond counsel, we are opining only upon those matters set forth herein, and we are not passing upon the accuracy, adequacy or completeness of the Official Statement relating to the Bonds or any other statements made in connection with any offer or sale of the Bonds or upon any state or federal or state tax consequences arising from the receipt or accrual of interest on or the ownership or disposition of the Bonds, except those specifically addressed herein.

This opinion letter is issued as of the date hereof and we assume no obligation to revise or supplement this opinion letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur.

Respectfully submitted,

APPENDIX F

SPECIMEN MUNICIPAL BOND INSURANCE POLICY

MUNICIPAL BOND INSURANCE POLICY

ISSUER: [NAME OF ISSUER]

Policy No: _____

MEMBER: [NAME OF MEMBER]

BONDS: $_____ in aggregate principal amount of [NAME OF TRANSACTION] [and maturing on]

Effective Date: _____

Risk Premium: $_____
Member Surplus Contribution: $ _____
Total Insurance Payment: $_____

BUILD AMERICA MUTUAL ASSURANCE COMPANY ("BAM"), for consideration received, hereby UNCONDITIONALLY AND IRREVOCABLY agrees to pay to the trustee (the "Trustee") or paying agent (the "Paying Agent") for the Bonds named above (as set forth in the documentation providing for the issuance and securing of the Bonds), for the benefit of the Owners or, at the election of BAM, directly to each Owner, subject only to the terms of this Policy (which includes each endorsement hereto), that portion of the principal of and interest on the Bonds that shall become Due for Payment but shall be unpaid by reason of Nonpayment by the Issuer.

On the later of the day on which such principal and interest becomes Due for Payment or the first Business Day following the Business Day on which BAM shall have received Notice of Nonpayment, BAM will disburse (but without duplication in the case of duplicate claims for the same Nonpayment) to or for the benefit of each Owner of the Bonds, the face amount of principal of and interest on the Bonds that is then Due for Payment but is then unpaid by reason of Nonpayment by the Issuer, but only upon receipt by BAM, in a form reasonably satisfactory to it, of (a) evidence of the Owner's right to receive payment of such principal or interest then Due for Payment and (b) evidence, including any appropriate instruments of assignment, that all of the Owner's rights with respect to payment of such principal or interest that is Due for Payment shall thereupon vest in BAM. A Notice of Nonpayment will be deemed received on a given Business Day if it is received prior to 1:00 p.m. (New York time) on such Business Day; otherwise, it will be deemed received on the next Business Day. If any Notice of Nonpayment received by BAM is incomplete, it shall be deemed not to have been received by BAM for purposes of the preceding sentence, and BAM shall promptly so advise the Trustee, Paying Agent or Owner, as appropriate, any of whom may submit an amended Notice of Nonpayment. Upon disbursement under this Policy in respect of a Bond and to the extent of such payment, BAM shall become the owner of such Bond, any appurtenant coupon to such Bond and right to receipt of payment of principal of or interest on such Bond and shall be fully subrogated to the rights of the Owner, including the Owner's right to receive payments under such Bond. Payment by BAM either to the Trustee or Paying Agent for the benefit of the Owners, or directly to the Owners, on account of any Nonpayment shall discharge the obligation of BAM under this Policy with respect to said Nonpayment.

Except to the extent expressly modified by an endorsement hereto, the following terms shall have the meanings specified for all purposes of this Policy. "Business Day" means any day other than (a) a Saturday or Sunday or (b) a day on which banking institutions in the State of New York or the Insurer's Fiscal Agent (as defined herein) are authorized or required by law or executive order to remain closed. "Due for Payment" means (a) when referring to the principal of a Bond, payable on the stated maturity date thereof or the date on which the same shall have been duly called for mandatory sinking fund redemption and does not refer to any earlier date on which payment is due by reason of call for redemption (other than by mandatory sinking fund redemption), acceleration or other advancement of maturity (unless BAM shall elect, in its sole discretion, to pay such principal due upon such acceleration together with any accrued interest to the date of acceleration) and (b) when referring to interest on a Bond, payable on the stated date for payment of interest. "Nonpayment" means, in respect of a Bond, the failure of the Issuer to have provided sufficient funds to the Trustee or, if there is no Trustee, to the Paying Agent for payment in full of all principal and interest that is Due for Payment on such Bond. "Nonpayment" shall also include, in respect of a Bond, any payment made to an Owner by or on behalf of the Issuer of principal or interest that is Due for Payment, which payment has been recovered from such Owner pursuant to the United States Bankruptcy Code in accordance with a final, nonappealable order of a court having competent jurisdiction. "Notice" means delivery to BAM of a notice of claim and certificate, by certified mail, email or telecopy as set forth on the attached Schedule or other acceptable electronic delivery, in a form satisfactory to BAM, from and signed by an Owner, the Trustee or the Paying Agent, which notice shall specify (a) the person or entity making the claim, (b) the Policy Number, (c) the claimed amount, (d) payment instructions and (e) the date such claimed amount becomes or became Due for Payment. "Owner" means, in respect of a Bond, the person or entity who, at the time of Nonpayment, is entitled under the terms of such Bond to payment thereof, except that "Owner" shall not include the Issuer, the Member or any other person or entity whose direct or indirect obligation constitutes the underlying security for the Bonds.

SPECIMEN

BAM may appoint a fiscal agent (the "Insurer's Fiscal Agent") for purposes of this Policy by giving written notice to the Trustee, the Paying Agent, the Member and the Issuer specifying the name and notice address of the Insurer's Fiscal Agent. From and after the date of receipt of such notice by the Trustee, the Paying Agent, the Member or the Issuer (a) copies of all notices required to be delivered to BAM pursuant to this Policy shall be simultaneously delivered to the Insurer's Fiscal Agent and to BAM and shall not be deemed received until received by both and (b) all payments required to be made by BAM under this Policy may be made directly by BAM or by the Insurer's Fiscal Agent on behalf of BAM. The Insurer's Fiscal Agent is the agent of BAM only, and the Insurer's Fiscal Agent shall in no event be liable to the Trustee, Paying Agent or any Owner for any act of the Insurer's Fiscal Agent or any failure of BAM to deposit or cause to be deposited sufficient funds to make payments due under this Policy.

To the fullest extent permitted by applicable law, BAM agrees not to assert, and hereby waives, only for the benefit of each Owner, all rights (whether by counterclaim, setoff or otherwise) and defenses (including, without limitation, the defense of fraud), whether acquired by subrogation, assignment or otherwise, to the extent that such rights and defenses may be available to BAM to avoid payment of its obligations under this Policy in accordance with the express provisions of this Policy. This Policy may not be canceled or revoked.

This Policy sets forth in full the undertaking of BAM and shall not be modified, altered or affected by any other agreement or instrument, including any modification or amendment thereto. Except to the extent expressly modified by an endorsement hereto, any premium paid in respect of this Policy is nonrefundable for any reason whatsoever, including payment, or provision being made for payment, of the Bonds prior to maturity. THIS POLICY IS NOT COVERED BY THE PROPERTY/CASUALTY INSURANCE SECURITY FUND SPECIFIED IN ARTICLE 76 OF THE NEW YORK INSURANCE LAW. THIS POLICY IS ISSUED WITHOUT CONTINGENT MUTUAL LIABILITY FOR ASSESSMENT.

In witness whereof, BUILD AMERICA MUTUAL ASSURANCE COMPANY has caused this Policy to be executed on its behalf by its Authorized Officer.

BUILD AMERICA MUTUAL ASSURANCE COMPANY

By: _____
Authorized Officer

SPECIMEN

Notices (Unless Otherwise Specified by BAM)

Email:
claims@buildamerica.com
Address:
1 World Financial Center, 27th floor
200 Liberty Street
New York, New York 10281
Telecopy:
212-962-1524 (attention: Claims)

SPECIMEN

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CERTIFICATE OF THE CHIEF FISCAL OFFICER

The undersigned is the duly appointed Chief Fiscal Officer of Truckee Meadows Fire Protection District, Nevada (the "District") and does hereby certify the following:

1. On June 1, 2021, the Board of Fire Commissioners of the District (the "Board") adopted a resolution (the "Bond Resolution") authorizing the issuance of the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 (the "Bonds").

2. On July 7, 2021, after public advertisement therefor, as set forth in Exhibit C, bids for the Bonds were received and publicly opened and copies of the best bid is attached hereto as Exhibit B, and the best bid for the Bonds was submitted by Robert W. Baird & Co., Inc. and its associates, if any (the "Purchaser"), which bid offered to purchase the Bonds in the aggregate principal amount of $7,000,000.00 plus original issue premium of $441,981.60, less an underwriter's discount of $95,593.75 and less bond insurance premium of $22,800.00, bearing interest as provided in the bond purchase proposal submitted by the Purchaser (the "Proposal") and as set forth in Exhibit A attached hereto, maturing on the dates and in the designated amounts as set forth in Exhibit A attached hereto, and upon such other terms provided in the Bond Resolution and this certificate.

3. The Bonds, or portions thereof ($5,000 or any integral multiple), maturing on and after June 1, 2032, will be subject to redemption prior to their respective maturities at the option of the District as directed by the Chief Fiscal Officer on and after June 1, 2031, in whole or in part at any time, from such maturities as are selected by the District as directed by the Chief Fiscal Officer and if less than all the Bonds of a maturity are to be redeemed, the Bonds of such maturity are to be selected by lot (giving proportionate weight to Bonds in denominations larger than $5,000), at a price equal to the principal amount of each Bond or portion thereof so redeemed plus accrued interest thereon to the redemption date.

4. The Bonds are subject to mandatory sinking fund redemption as set forth in Exhibit D attached hereto.

5. On July 7, 2021, I accepted the Proposal of the Purchaser, being the best bidder for the Bonds, by executing this certificate in accordance with the provisions of the Bond Resolution.

DATED July 7, 2021.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By:_____
Cindy Vance
Chief Fiscal Officer

[Signature Page to the 2021 Certificate of the Chief Fiscal Officer

EXHIBIT A

BOND MATURITY SCHEDULE

Date	Principal	Coupon	Yield	Price	
07/28/2021					
06/01/2022	$210,000.00	4.000%	0.200%	103.193	
06/01/2023	190,000.00	4.000%	0.250%	106.885	
06/01/2024	200,000.00	4.000%	0.350%	110.311	
06/01/2025	210,000.00	4.000%	0.500%	113.300	
06/01/2026	215,000.00	4.000%	0.650%	115.940	
06/01/2027	225,000.00	4.000%	0.800%	118.226	
06/01/2028	235,000.00	4.000%	0.900%	120.523	
06/01/2029	245,000.00	4.000%	1.000%	122.570	
06/01/2030	255,000.00	4.000%	1.100%	124.368	
06/01/2031	265,000.00	4.000%	1.200%	125.917	
06/01/2032	275,000.00	2.000%	1.300%	106.446	*
06/01/2033	280,000.00	2.000%	1.400%	105.497	*
06/01/2034	285,000.00	2.000%	1.500%	104.558	*
06/01/2035	290,000.00	2.000%	1.600%	103.628	*
06/01/2036	295,000.00	2.000%	1.700%	102.707	*
06/01/2037	305,000.00	2.000%	1.800%	101.795	*
06/01/2038	310,000.00	2.000%	1.850%	101.343	*
06/01/2039	315,000.00	2.000%	1.900%	100.892	*
06/01/2040	320,000.00	2.000%	2.000%	100.000	
06/01/2041	330,000.00	2.000%	2.000%	100.000	
06/01/2042	335,000.00	2.125%	2.150%	99.564	
06/01/2043	340,000.00	2.125%	2.150%	99.564	
06/01/2044	350,000.00	2.250%	2.300%	99.056	
06/01/2045	355,000.00	2.250%	2.300%	99.056	
06/01/2046	365,000.00	2.250%	2.300%	99.056	

* Priced to the call date of June 1, 2031.

Represents sinking fund redemptions of a $650,000 term bond maturing on June 1, 2041.

Represents sinking fund redemptions of a $675,000 term bond maturing on June 1, 2043.

Represents sinking fund redemptions of a $1,070,000 term bond maturing on June 1, 2046.

EXHIBIT B

(ATTACH BOND PURCHASE PROPOSAL)

Upcoming Calendar	Overview	Result	Excel

Piper Sandler & Co - Minneapolis , MN's Bid

Truckee Meadows Fire Port Dt
$7,000,000 General Obligation Capital Improvement Bonds, Series 2021 (Limited Tax)

For the aggregate principal amount of $7,000,000.00, we will pay you $7,393,918.85, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %
06/01/2022	210M	5.0000
06/01/2023	185M	5.0000
06/01/2024	190M	5.0000
06/01/2025	200M	5.0000
06/01/2026	210M	4.0000
06/01/2027	215M	4.0000
06/01/2028	225M	3.0000
06/01/2029	235M	3.0000
06/01/2030	245M	3.0000
06/01/2031	255M	3.0000
06/01/2032		
06/01/2033	535M	2.0000
06/01/2034		
06/01/2035	570M	2.0000
06/01/2036		
06/01/2037	600M	2.0000
06/01/2038		
06/01/2039	635M	2.0000
06/01/2040		
06/01/2041	665M	2.0000
06/01/2042		
06/01/2043	700M	2.2500
06/01/2044		
06/01/2045		
06/01/2046	1,125M	3.0000

Total Interest Cost:	$2,500,817.92
Premium:	$393,918.85
Net Interest Cost:	$2,106,899.07
TIC:	2.021299

Time Last Bid Received On:07/07/2021 8:26:37 PDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Piper Sandler & Co, Minneapolis , MN
Contact: Darci Doneff
Title: Managing Director
Telephone:612-303-2116
Fax:

Issuer Name:	Truckee Meadows Fire Protection District	Company Name:	_____
Accepted By:	_____	Accepted By:	_____
Date:	_____	Date:	_____

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Upcoming Calendar	Overview	Result	Excel

Raymond James & Associates, Inc. - Dallas , TX's Bid

Truckee Meadows Fire Port Dt
$7,000,000 General Obligation Capital Improvement Bonds, Series 2021 (Limited Tax)

For the aggregate principal amount of $7,000,000.00, we will pay you $7,309,421.20, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %
06/01/2022	210M	4.0000
06/01/2023	185M	4.0000
06/01/2024	190M	4.0000
06/01/2025	200M	4.0000
06/01/2026	210M	4.0000
06/01/2027	215M	4.0000
06/01/2028	225M	4.0000
06/01/2029	235M	4.0000
06/01/2030	245M	4.0000
06/01/2031	255M	4.0000
06/01/2032	265M	2.0000
06/01/2033		
06/01/2034	550M	2.0000
06/01/2035		
06/01/2036	585M	2.0000
06/01/2037	305M	2.0000
06/01/2038	315M	2.0000
06/01/2039	320M	2.0000
06/01/2040	330M	2.0000
06/01/2041	335M	2.0000
06/01/2042		
06/01/2043	700M	2.3750
06/01/2044		
06/01/2045		
06/01/2046	1,125M	2.5000

Total Interest Cost:	$2,447,611.67
Premium:	$309,421.20
Net Interest Cost:	$2,138,190.47
TIC:	2.078804

Time Last Bid Received On:07/07/2021 8:29:06 PDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Raymond James & Associates, Inc., Dallas , TX
Contact: Randall Hawkins
Title:
Telephone:214-365-5546
Fax:

Issuer Name:	Truckee Meadows Fire Protection District	Company Name:	_____
Accepted By:	_____	Accepted By:	_____
Date:	_____	Date:	_____

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Upcoming Calendar	Overview	Result	Excel

Robert W. Baird & Co., Inc. - Milwaukee , WI's Bid

Truckee Meadows Fire Port Dt
$7,000,000 General Obligation Capital Improvement Bonds, Series 2021 (Limited Tax)

For the aggregate principal amount of $7,000,000.00, we will pay you $7,306,986.45, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %
06/01/2022	210M	4.0000
06/01/2023	185M	4.0000
06/01/2024	190M	4.0000
06/01/2025	200M	4.0000
06/01/2026	210M	4.0000
06/01/2027	215M	4.0000
06/01/2028	225M	4.0000
06/01/2029	235M	4.0000
06/01/2030	245M	4.0000
06/01/2031	255M	4.0000
06/01/2032	265M	2.0000
06/01/2033	270M	2.0000
06/01/2034	280M	2.0000
06/01/2035	290M	2.0000
06/01/2036	295M	2.0000
06/01/2037	305M	2.0000
06/01/2038	315M	2.0000
06/01/2039	320M	2.0000
06/01/2040		
06/01/2041	665M	2.0000
06/01/2042		
06/01/2043	700M	2.1250
06/01/2044		
06/01/2045		
06/01/2046	1,125M	2.2500

Total Interest Cost:	$2,343,146.56
Premium:	$306,986.45
Net Interest Cost:	$2,036,160.11
TIC:	1.985006

Time Last Bid Received On:07/07/2021 8:22:45 PDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Robert W. Baird & Co., Inc., Milwaukee , WI
Contact: Geoff Kuczmarski
Title:
Telephone:414-765-7331
Fax:

Issuer Name:	Truckee Meadows Fire Protection District	Company Name:	_____
Accepted By:	_____	Accepted By:	_____
Date:	_____	Date:	_____

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EXHIBIT C

(ATTACH PUBLICATION FROM THE BOND BUYER)

Competitive Bond Offerings

Compiled by IHS Markit

*Preliminary and subject to change. **SHADED LISTINGS ARE NEW.**

Issuer	St	Description	Amount ($000s)	Time of Sale	Financial Adviser	Legal Opinion	Maturing	Insurer	Mdy's	S&P	Fitch	KBRA	Bank-Qual.	Latest Details
De Soto	KS	GO Imp	*6,700	10 am C	Columbia Cap Mgmt	Gilmore & Bell	21-43	---	---	---	---	---	BQ	28-Jun
Brookhaven UFSD	NY	Sch Dist	10,000	11 am E	Munistat Services	Hawkins Delafield	22-36	---	---	---	---	---	---	23-Jun
Cohoes	NY	Pub Imp	*6,583	11 am E	Fiscal Adv & Mkt	Hodgson Russ	22-41	---	---	---	---	---	BQ	24-Jun
Ithaca CSD	NY	Sch Dist	*21,860	11:15 am E	Fiscal Adv & Mkt	Orrick Herrington	22-37	---	---	---	---	---	---	22-Jun
Salmon River Ctrl SD	NY	Sch Dist	475	11 am E	Fiscal Adv & Mkt	Trespasz & Marquardt	22-26	---	---	---	---	---	---	22-Jun
Fort Bend Co MUD #189	TX	Unltd Tax	2,735	9 am C	Baird	Allen Boone	23-46	---	---	---	---	---	BQ	17-Jun
Temple	TX	Limited Tax	*3,150	11 am C	Specialized Pub Fin	McCall Parkhurst	22-28	---	---	AA	---	---	---	23-Jun
Temple	TX	Certs of Oblig	*54,930	10:30 am C	Specialized Pub Fin	McCall Parkhurst	22-41	---	---	AA	---	---	---	23-Jun
Tuesday, July 6														
Shell Rock	IA	GO Corp Purp	*780	11 am C	Speer Financial	Dorsey & Whitney	23-32	---	---	---	---	---	BQ	24-Jun
Sauk Vly Comm Coll Dt #506	IL	GO	*4,605	10 am C	PFM Fin Advisors	Chapman and Cutler	24-27	---	---	---	---	---	BQ	28-Jun
Wellington	KS	GO	*630	10 am C	Ranson Fin Group	Gilmore & Bell	22-41	---	---	---	---	---	BQ	24-Jun
Wellington	KS	GO	*7,790	10 am C	Ranson Fin Group	Gilmore & Bell	22-30	---	---	---	---	---	BQ	24-Jun
Washington Co SD Fin Corp	KY	Sch Bldg Ref Rev (Tax)	*11,815	11 am E	RSA Advisors, LLC	Steptoe & Johnson	22-32	---	---	---	---	---	---	Today
Excelsior	MN	GO	*7,550	10 am C	Baker Tilly MA	Taft Stettinius	23-42	---	---	---	---	---	BQ	15-Jun
Pearl River UFSD	NY	Sch Dist	14,400	11:30 am E	Fiscal Adv & Mkt	---	---	---	---	---	---	---	---	22-Jun
Seminole Co ISD #1	OK	Bldg	1,320	12 pm C	Stephen L. Smith	Phillips Murrah	23	---	---	---	---	---	BQ	24-Jun
Harris Co MUD #50	TX	Unltd Tax	6,200	10 am C	GMS Group	Norton Rose	24-50	---	---	---	---	---	BQ	21-Jun
North Hudson Vlg	WI	GO Corp Purp	*2,055	10 am C	Ehlers	Fryberger Buchanan	22-41	---	---	---	---	---	BQ	Today
Wednesday, July 7														
Collier Co Wtr-Swr Dt	FL	Wtr & Swr Rev	*137,690	11 am E	PFM Fin Advisors	Nabors Giblin	---	---	---	---	---	---	---	24-Jun
Lockport	IL	GO	*2,000	10:15 am C	Speer Financial	Ice Miller	23-24	---	---	---	---	---	BQ	22-Jun
Ventnor City	NJ	Sch	8,810	11 am E	NW Financial Group	Archer & Greiner	22-33	---	---	---	---	---	---	Today
Truckee Meadows Fire Port Dt	NV	GO Cap Imp	*7,000	8:30 am P	JNA Consulting	Sherman & Howard	22-46	---	---	---	---	---	BQ	22-Jun
P East Fishkill (Town)	NY	Pub Imp	*5,326	11 am E	Capital Markets Adv	Orrick Herrington	22-41	---	---	---	---	---	BQ	28-Jun
Frontier Ctrl SD	NY	Sch Dist	*16,880	11 am E	R.G. Timbs	Hodgson Russ	22-34	---	---	---	---	---	---	28-Jun
Covington	TN	GO Ref	*4,765	9:15 am C	Cumberland Secs	Glankler Brown	22-40	---	---	A+	---	---	BQ	24-Jun
Williamson Co MUD #19A	TX	Unltd Tax	*6,535	10 am C	Specialized Pub Fin	McCall Parkhurst	23-51	---	Baa3	---	---	---	---	17-Jun
Virginia Hsg Dev Auth	VA	Rental Hsg	*50,000	11 am E	Municipal Official	Hawkins Delafield	24-56	---	---	---	---	---	---	25-Jun
Thursday, July 8														
Miami-Dade County	FL	Spec Oblg Ref	*61,580	10 am E	PFM Fin Advisors	---	---	---	---	---	---	---	---	28-Jun
Miami-Dade County	FL	Spec Oblg	*85,600	9:45 am E	PFM Fin Advisors	---	---	---	---	---	---	---	---	28-Jun
Palm Coast	FL	Util Sys Ref (Tax)	*63,070	11 am E	Hilltop Securities	Bryant Miller	21-36	---	---	---	AA	---	---	28-Jun
Robbinsville Twp	NJ	GO	*4,451	11 am E	Municipal Official	Malamut & Associates	22-36	---	---	---	---	---	BQ	23-Jun
Albion Vlg	NY	Pub Imp	422	11:30 am E	Bernard P. Donegan	Timothy R. McGill	23-27	---	---	---	---	---	BQ	28-Jun
Amsterdam	NY	Bond (Tax)	975	11:30 am E	Municipal Solutions	---	22-30	---	---	---	---	---	---	15-Jun
Canandaigua (Town)	NY	GO Pub Imp	*3,570	11 am E	Bernard P. Donegan	Timothy R. McGill	21-34	---	---	---	---	---	BQ	25-Jun
Ontario County	NY	Pub Imp	2,900	11:15 am E	Fiscal Adv & Mkt	---	---	---	---	---	---	---	BQ	3-Jun
Penn Yan Ctrl SD	NY	Sch Dist	12,790	11:30 am E	Fiscal Adv & Mkt	---	---	---	---	---	---	---	---	23-Jun
S Glens Falls Ctrl SD	NY	Sch Dist	51,855	11:15 am E	Fiscal Adv & Mkt	---	---	---	---	---	---	---	---	19-Mar
Verdoy Fire Dt	NY	Fire District	1,500	11 am E	Fiscal Adv & Mkt	---	---	---	---	---	---	---	BQ	22-Feb
Fort Bend Co MUD #130	TX	Unltd Tax	4,300	10 am C	Rathmann & Assoc	State Atty General	---	---	---	---	---	---	BQ	24-Jun
Fort Bend Co MUD #169	TX	Contract Rev	9,425	10 am C	Masterson Advisors	State Atty General	---	---	---	---	---	---	---	22-Jun
Harris Co MUD #449	TX	Unltd Tax	14,950	10 am C	Baird	State Atty General	---	---	---	---	---	---	---	24-Jun
Montgomery Co MUD #126	TX	Unltd Tax	5,400	10 am C	Masterson Advisors	State Atty General	22-45	---	---	---	---	---	BQ	24-Jun
Monday, July 12														
Bondurant-Farrar Comm SD	IA	GO Sch	*21,640	10 am C	Piper Sandler	Ahlers & Cooney	22-41	---	---	A+	---	---	---	23-Jun
Linn-Mar Comm SD	IA	Rev Ref	*24,440	2 pm C	Piper Sandler	Ahlers & Cooney	22-34	---	---	A+	---	---	---	23-Jun
Norwalk Comm SD	IA	GO Sch	*7,335	1:30 pm C	Piper Sandler	Dorsey & Whitney	22-40	---	Aa2	---	---	---	BQ	23-Jun
Eudora	KS	GO Temp	*2,550	10 am C	Baker Tilly MA	Gilmore & Bell	23	---	---	---	---	---	BQ	21-Jun
Blackhawk Tech Coll Dt	WI	GO Prom	3,800	10 am C	Baird	Quarles & Brady	---	---	---	---	---	---	---	18-Jun
Janesville	WI	GO Prom	*21,730	10:30 am C	Wisconsin Pub Fin	Kutak Rock	22-31	---	---	---	---	---	---	25-Jun
Moraine Park Tech Coll Dt	WI	GO Prom	3,750	9:30 am C	Baird	Quarles & Brady	22-31	---	---	---	---	---	BQ	16-Jun

For complete listings go to www.bondbuyer.com

EXHIBIT D

MANDATORY SINKING FUND PAYMENTS

The Bonds maturing June 1, 2041, are subject to mandatory sinking fund redemption at a redemption price equal to 100% of the principal amount thereof and accrued interest to the redemption date in the principal amounts and on the date set forth below:

June 1 of the Year	Principal Amount
2040	$320,000
2041	330,000 (maturity)

The Bonds maturing June 1, 2043, are subject to mandatory sinking fund redemption at a redemption price equal to 100% of the principal amount thereof and accrued interest to the redemption date in the principal amounts and on the date set forth below:

June 1 of the Year	Principal Amount
2042	$335,000
2043	340,000 (maturity)

The Bonds maturing June 1, 2046, are subject to mandatory sinking fund redemption at a redemption price equal to 100% of the principal amount thereof and accrued interest to the redemption date in the principal amounts and on the date set forth below:

June 1 of the Year	Principal Amount
2044	$350,000
2045	$355,000
2046	365,000 (maturity)

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CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by Truckee Meadows Fire Protection District, Nevada (the "Issuer") in connection with the issuance of the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds"). The Bonds are being issued pursuant to the resolution adopted by the Board of Fire Commissioners of the Issuer on June 1, 2021 (the "Resolution"). The Issuer covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the holders and beneficial owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12(b)(5) of the Securities and Exchange Commission (the "SEC").

SECTION 2. Definitions. In addition to the definitions set forth in the Resolution or parenthetically defined herein, which apply to any capitalized terms used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Dissemination Agent" shall mean, initially, the Issuer, or any successor Dissemination Agent designated in writing by the Issuer and which has filed with the Issuer a written acceptance of such designation.

"Financial Obligation" shall mean a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation, or (iii) guarantee of (i) or (ii). The term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board in compliance with the Rule.

"Material Events" shall mean any of the events listed in Section 5 of this Disclosure Certificate.

"MSRB" shall mean the Municipal Securities Rulemaking Board. The MSRB's required method of filing is electronically via its Electronic Municipal Market Access (EMMA) system available on the Internet at http://emma.msrb.org.

"Participating Underwriter" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with an offering of the Bonds.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the SEC under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The Issuer shall, or shall cause the Dissemination Agent to, not later than nine (9) months following the end of the Issuer's fiscal year of each year, commencing nine (9) months following the end of the Issuer's fiscal year ending June 30, 2021, provide to the MSRB in an electronic format as prescribed by the MSRB, an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Not later than five (5) business days prior to said date, the Issuer shall provide the Annual Report to the Dissemination Agent (if other than the Issuer). The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report.

(b) If the Issuer is unable to provide to the MSRB an Annual Report by the date required in subsection (a), the Issuer shall send or cause to be sent a notice in substantially the form attached as Exhibit A to the MSRB.

(c) The Dissemination Agent shall:

(i) determine each year prior to the date for providing the Annual Report the appropriate electronic format prescribed by the MSRB;

(ii) if the Dissemination Agent is other than the Issuer, send written notice to the Issuer at least 45 days prior to the date the Annual Report is due stating that the Annual Report is due as provided in Section 3(a) hereof; and

(iii) if the Dissemination Agent is other than the Issuer, file a report with the Issuer certifying that the Annual Report has been provided pursuant to this Disclosure Certificate, stating the date it was provided and listing all the entities to which it was provided.

SECTION 4. Content of Annual Reports. The Issuer's Annual Report shall contain or incorporate by reference the following:

(a) A copy of its annual financial statements prepared in accordance with generally accepted accounting principles audited by a firm of certified public accountants. If audited annual financial statements are not available by the time specified in Section 3(a) above, unaudited financial statements will be provided as part of the Annual Report and audited financial statements will be provided when and if available.

(b) An update of the type of information identified in Exhibit B hereto, which is contained in the tables in the Official Statement with respect to the Bonds(excluding projections, forecasts and budgeted information which are not required to be updated).

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues of the Issuer or related public entities, which are available to the public on the MSRB's Internet Web Site or filed with the SEC. The Issuer shall clearly identify each such document incorporated by reference.

SECTION 5. Reporting of Material Events. The Issuer shall provide or cause to be provided, in a timely manner not in excess of 10 business days after the occurrence of the event, notice of any of the following events with respect to the Bonds:

(a) Principal and interest payment delinquencies;

(b) Non-payment related defaults, if material;

(c) Unscheduled draws on debt service reserves reflecting financial difficulties;

(d) Unscheduled draws on credit enhancements reflecting financial difficulties;

(e) Substitution of credit or liquidity providers, or their failure to perform;

(f) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds, or other events affecting the tax status of the Bonds;

(g) Modifications to rights of bondholders, if material;

(h) Bond calls, if material, and tender offers;

(i) Defeasances;

(j) Release, substitution or sale of property securing repayment of the Bonds, if material;

(k) Rating changes;

(l) Bankruptcy, insolvency, receivership or similar event of the obligated person[1];

(m) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms if material;

(n) Appointment of a successor or additional trustee or the change of name of a trustee, if material;

(o) Incurrence of a Financial Obligation of the obligated person, if material, or an agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material; and

(p) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of an obligated person, any of which reflect financial difficulties.

SECTION 6. Format; Identifying Information. All documents provided to the MSRB pursuant to this Disclosure Certificate shall be in the format prescribed by the MSRB and accompanied by identifying information as prescribed by the MSRB.

As of the date of this Disclosure Certificate, all documents submitted to the MSRB must be in portable document format (PDF) files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means. In addition, such PDF files must be word-searchable,

[1] [1] For the purposes of the event identified in subparagraph (b)(5)(i)(C)(12), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and official or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

provided that diagrams, images and other non-textual elements are not required to be word-searchable.

SECTION 7. Termination of Reporting Obligation. The Issuer's obligations under this Disclosure Certificate shall terminate upon the earliest of: (i) the date of legal defeasance, prior redemption or payment in full of all of the Bonds; (ii) the date that the Issuer shall no longer constitute an "obligated person" within the meaning of the Rule; or (iii) the date on which those portions of the Rule which require this written undertaking are held to be invalid by a court of competent jurisdiction in a non-appealable action, have been repealed retroactively or otherwise do not apply to the Bonds.

SECTION 8. Dissemination Agent. The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist the Issuer in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent.

SECTION 9. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the Issuer may amend this Disclosure Certificate, and may waive any provision of this Disclosure Certificate, without the consent of the holders and beneficial owners of the Bonds, if such amendment or waiver does not, in and of itself, cause the undertakings herein (or action of any Participating Underwriter in reliance on the undertakings herein) to violate the Rule, but taking into account any subsequent change in or official interpretation of the Rule. The Issuer will provide notice of such amendment or waiver to the MSRB.

SECTION 10. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Material Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

SECTION 11. Default. In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate, any holder or beneficial owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Issuer to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriter, and the holders and beneficial owners from time to time of the Bonds, and shall create no rights in any other person or entity.

[Remainder of page intentionally left blank]

DATE: July 28, 2021.

TRUCKEE MEADOWS FIRE
PROTECTION DISTRICT, NEVADA

Cynthia Vanco
_____
Chief Fiscal Officer

[Signature Page to Continuing Disclosure Certificate – TMFPD]

EXHIBIT A

NOTICE TO MUNICIPAL SECURITIES RULEMAKING BOARD OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer:	Truckee Meadows Fire Protection District, Nevada
Name of Bond Issue:	General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021
Date of Issuance:	July 28, 2021

NOTICE IS HEREBY GIVEN that the Issuer has not provided an Annual Report with respect to the above-named Bonds as required by the Resolution adopted on June 1, 2021, and the Continuing Disclosure Certificate executed on July 28, 2021, by the Issuer. The Issuer anticipates that the Annual Report will be filed by _____.

Dated: _____

TRUCKEE MEADOWS FIRE
PROTECTION DISTRICT, NEVADA

By:_____

Title:_____

EXHIBIT B

INDEX OF OFFICIAL STATEMENT TABLES TO BE UPDATED

(See page -iv- of the Official Statement)

INDEX OF TABLES

NOTE: Tables marked with an (*) indicate Annual Financial Information to be updated pursuant to SEC Rule 15c2-12, as amended. See Appendix D - Form of Continuing Disclosure Certificate. Only historical, but not estimated, budgeted or interim data in such tables is required to be updated.

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TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Closing Documents

Final Audit Report 2021-07-15

Created:	2021-07-14
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIx2-xdU6YLktywfOp0z1DJffALHIFdCQ

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Closing Documents" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-14 - 7:19:47 PM GMT- IP address: 192.184.124.4

Document emailed to Cynthia Vance (cvance@tmfpd.us) for signature
2021-07-14 - 7:21:56 PM GMT

Email viewed by Cynthia Vance (cvance@tmfpd.us)
2021-07-15 - 4:17:08 PM GMT- IP address: 104.143.198.15

Document e-signed by Cynthia Vance (cvance@tmfpd.us)
Signature Date: 2021-07-15 - 4:23:33 PM GMT - Time Source: server- IP address: 148.186.0.213

Agreement completed.
2021-07-15 - 4:23:33 PM GMT

Adobe Sign

9

GENERAL AND NO-LITIGATION CERTIFICATE AND RECEIPT

IT IS HEREBY CERTIFIED by the undersigned, the chosen and qualified Chair of the Board of Fire Commissioners (the "Chair") and ex officio Chair of the Board of County Commissioners of Washoe County, District Fire Chief (the "Fire Chief"), District Chief Fiscal Officer (the "Chief Fiscal Officer") the District Treasurer, ex officio Treasurer of Washoe County (the "Treasurer"), the District Secretary, ex officio Clerk of Washoe County (the "Secretary") and, with respect to paragraphs 11 and 12 only, the Legal Counsel to the Truckee Meadows Fire Protection District (the "District"), in the State of Nevada (the "State"):

1. The District was duly incorporated, reorganized and is operating as a fire protection district, a body corporate and politic and a political subdivision of the State under the provisions of Nevada Revised Statutes ("NRS") 474.460 to 474.540, inclusive (the "Act").

2. The official name of the District is the "Truckee Meadows Fire Protection District."

3. During the course of the proceedings for the issuance of the Bonds (as defined below), up to and including the date of this certificate, the following have been or now are the duly chosen, qualified and acting de jure or de facto officers and members of the Board of Fire Commissioners of the District (the "Board") and other officers of the District:

Chair, ex officio Chair of the Board of County Commissioners of Washoe County:	Bob Lucey
Vice Chair:	Vaughn Hartung
Commissioners:	Kitty Jung
	Alexis Hill
	Jeanne Herman
Fire Chief:	Charles A. Moore
Chief Fiscal Officer	Cynthia Vance
Treasurer, ex officio Treasurer Of Washoe County:	Tammi Davis
Secretary, ex officio Clerk of Washoe County:	Jan Galassini
Legal Counsel to the District:	Mary Kandaras

and each of the foregoing officers, if legally required, has duly filed his or her oath of office; and each of them legally required to give Bonds or undertaking has given or filed such Bonds or undertaking in form and amount as required by law, and has otherwise duly qualified.

4. The last (final) assessed valuation of the taxable property in the District for the year 2021-2022, as shown by the last preceding tax list or assessment roll, i.e., the total assessed valuation of the taxable property of the District, was and is the sum of $4,869,111,888.

5. The total indebtedness of the District, excluding obligations payable solely from unexhausted and unencumbered appropriations in the budget for the current fiscal year, except for encumbrances thereon to secure the payment of such obligations, but including its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021, issued in the aggregate principal amount of $7,000,000 (the "Bond"), and including any general obligations becoming due under any leases, installment purchase contracts, and other agreements terminating after the current fiscal year, does not exceed the amount listed as general obligation indebtedness attached hereto as Exhibit A.

6. The District has outstanding no other obligations that might be held to constitute an "indebtedness" or a "debt," general obligations or special obligations of the District, except for obligations (general or special) payable in the current fiscal year out of moneys budgeted and appropriated therefor.

7. The total levy for all public purposes, including levies for Bonds, within the State or any subdivision thereof, for all the area within the District does not now exceed, and has not exceeded, $.05 on $1.00 of the assessed valuation, and does not now exceed $3.64 on each $100.00 of assessed valuation (excluding $0.02 on each $100.00 of assessed valuation which is excluded for purposes of calculating the $3.64 limitation on each $100.00 of assessed valuation).

8. The proceeds of the Bonds will be used for the purpose of financing the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property therefor (the "Project").

9. The Bonds are authorized to be issued pursuant to a resolution which was duly adopted by the Board on June 1, 2021 (the "Bond Resolution"); the Act; NRS 350.020; NRS 350.500

through 350.720, and all laws amendatory thereof, cited in NRS 350.500 thereof as the Local Government Securities Law (the "Bonds Act"), and NRS Sections 360.600 to 360.740, inclusive (the "Consolidated Tax Act").

10. The Bonds are payable, in whole or in part, from or secured, in whole or in part, by the proceeds of any of the Pledged Revenues (as such term is defined in the Bond Resolution).

11. No litigation of any nature is now pending or threatened insofar as is known to the undersigned (either in State or Federal courts):

(a) Affecting the corporate existence of the District or the titles of its members or officers to their respective offices;

(b) Seeking to restrain or enjoin the issuance, sale, execution or delivery of the Bonds, or any portion thereof, or the levying and collection of general (ad valorem) taxes ("General Taxes") to pay the principal of and the interest on the Bonds, if necessary, or the application of any revenues or funds of the District, including the Pledged Revenues (as defined in the Bonds Resolution), to the payment of principal of or interest on the Bonds (such principal and interest on the Bonds being herein the "Bonds Requirements"), or the use of the proceeds of the Bonds for the Project as authorized by the Bond Resolution, or affecting in any way the right or authority of the District to pay the Bonds Requirements of the Bonds, or otherwise to carry out the terms and provisions of the Bond Resolution or otherwise concerning the Bonds; or

(c) In any manner questioning, contesting or otherwise affecting the authority or proceedings for the issuance, sale, execution or delivery of the Bonds, or questioning, contesting or otherwise affecting, directly or indirectly, the validity thereof, or the sale of the Bonds to Robert W. Baird & Co., Inc., as the initial purchaser of the Bonds (the "Purchaser"), or of any provisions made or authorized for the payment of the Bonds; or

(d) In any manner questioning, contesting or otherwise affecting the power of the District acting by and through the Board, or otherwise, to effect the Project, as provided in the Bond Resolution, or otherwise.

12. None of the corporate existence, the boundaries of the District, or the title of its present officers or any of them to their respective offices is being contested, including, without limitation, the members and officers of the Board, and no proceedings or authority for the issuance, sale, execution or delivery of the Bonds has been repealed, rescinded, revoked, modified, changed or altered in any manner.

13. All meetings of the Board pertaining to the Bonds, the Project, the General Taxes, and the Pledged Revenues have been open to the public at all times and otherwise conducted in accordance with Nevada's open meeting law, NRS Chapter 241 and the Declaration of Emergency Directive 006 of the Nevada Governor dated March 22, 2020, as extended ("Directive 006").

14. Subsequent to the authorization to issue the Bonds by the Bond Resolution, the District, acting by or through the Board, or otherwise, has not repealed, amended or otherwise modified the provisions of the Bond Resolution.

15. To the best of our knowledge none of the Chair, any other member of the Board, or any other officer, employee or agent of the Board or the District, is interested (except in the performance of such officer's official rights, privileges, powers and duties) directly or indirectly in the profits of any contract, job for work or services to be performed and pertaining to the issuance of the Bonds or to the Project.

16. The Reno Gazette Journal is a qualified newspaper under the provisions of NRS 238.020 and 238.030, printed and published, and of general circulation in the District.

17. No referendum petition concerning any of the resolutions or other proceedings concerning the Bonds, the General Taxes, the Pledged Revenues or the Project has been filed; and to the best of our knowledge, none is being circulated or planned for circulation.

18. There is no reason within our knowledge why the District may not deliver the Bonds in the aggregate principal amount of $7,000,000.

19. The effective interest rate on the Bonds does not exceed by more than 3% the "Index of Twenty Bonds," which was most recently published in The Bond Buyer before a negotiated offer was accepted for the Bonds and is attached hereto as Exhibit B.

20. On or before July 28, 2021, the Chair, the Treasurer and the Secretary filed their facsimile signatures with the Secretary of State of the State of Nevada, and herein authorize the use of their facsimile signatures on the Bonds as if they had manually signed the Bonds on behalf of the District. A copy of the Affidavits of Filing of Certified Signatures with the Secretary of State are attached hereto as Exhibit C. The undersigned Secretary hereby authorizes the use of the facsimile seal of the District on the Bonds as if the Secretary had manually affixed the seal of the District thereon.

21. On July 28, 2021, the undersigned Treasurer caused the Bonds to be delivered to the Purchaser, being in all respects as authorized by the proceedings pertaining to the Bonds, including the Bond Resolution authorizing their issuance.

22. On July 28, 2021, the District received from the Purchaser, in full payment for the Bonds in accordance with the Bond Resolution, the full purchase price, computed as follows:

Principal:	$7,000,000.00
Plus Original Issue Premium:	441,981.60
Less Underwriter's Discount:	(95,593.75)
Less Bond Insurance Premium:	(22,800.00)
Less Good Faith Deposit:	(70,000.00)
Net Paid on Delivery:	$7,253,587.85

23. It is hereby certified by the undersigned, the Chair, the Fire Chief, the Chief Fiscal Officer and Legal Counsel for the District, after reasonable investigation to the best of their knowledge:

a. no action, suit, proceedings, inquiry, or investigation, at law or in equity, before or by any court, public board, or body, is pending, or, to the best of the knowledge of each of them, threatened, in any way contesting the completeness or accuracy of the Final Official Statement (i.e., the preliminary official statement dated June 18, 2021 and by the final official statement dated July 7, 2021);

b. the Final Official Statement as it pertains to the District and the Bonds does not contain any untrue statement of a material fact or omit to state any material fact necessary

to make the statements made therein, in the light of the circumstances under which they were made, not misleading; and

c. no event affecting the District has occurred since the date of the Final Official Statement which should be disclosed therein for the purpose for which it is to be used or which it is necessary to disclose therein in order to make the statements and information therein not misleading in any respect; provided, however, that the District does not make any representations concerning pricing information contained in the Final Official Statement.

24. The undersigned Chief Fiscal Officer hereby certifies that after reasonable investigation, to the best of such officer's knowledge, as of the date of the Final Official Statement and on the date hereof, the information contained in the Final Official Statement relating to revenues and expenditures of the District is true and correct and does not contain any untrue statement of a material fact or omit any information necessary to be included therein in order that the Final Official Statement be not misleading for the purpose for which it is to be used.

25. This Certificate is for the benefit of the registered owners from time to time of the Bonds.

[Remainder of page intentionally left blank.]

WITNESS our hands on behalf of the Truckee Meadows Fire Protection District on July 28, 2021.

Bob Lucey

Chair, ex officio Chair of the Board of
County Commissioners of Washoe County

Charles A. Moore

Fire Chief

Treasurer, ex officio Treasurer of
Washoe County

Cynthia Vance

Chief Fiscal Officer

Jan Galassini

Secretary, ex officio Clerk of Washoe County

Mary Kandaras

Legal Counsel

EXHIBIT A

OUTSTANDING GENERAL OBLIGATION DEBT
Truckee Meadows Fire Protection District, Nevada
as of July 28, 2021

Bonds	Issuance Date	Maturity Date	Amount
Medium-Term Bond	03/10/2020	03/01/2030	$4,006,000
Cap. Imp Bonds	10/21/2020	06/01/2035	1,963,000
Cap. Imp Bonds (this issue)	07/28/2021	06/01/2046	7,000,000
			$12,969,000

EXHIBIT B

(Attach Copy of "Index of Twenty Bonds" from 07/6/2021 edition of <u>The Bonds Buyer</u>)

Market Indicators

Dollar amounts are in millions

Daily	Yesterday	Day's Change	2021 High	Date	2021 Low	Date
Municipal Bond Index	138.13	unch	138.25	(6/14)	135.00	(2/25)
40 Average Dollar Price	111.49	+0.01	111.79	(6/14)	108.73	(2/25)
Average Yield to Par Call	1.77	–0.01	2.38	(2/25)	1.73	(6/14)
Average Yield to Maturity	3.41	unch	3.56	(3/1)	3.39	(6/9)

	Current Total	Day's Change	2021 High	Date	2021 Low	Date
30-Day Visible Supply ($mills)						
Total **(Jul. 6)**	$9,909.5	+1,006.3	$16,737.0	(6/7)	$5,068.3	(1/4)
Competitive	3,620.5	+804.1	5,878.2	(5/3)	1,616.6	(1/4)
Negotiated	6,289.0	+202.2	12,312.9	(6/7)	2,079.0	(2/10)

The 30-Day Visible Supply reflects the total dollar volume of bonds to be offered at competitive bidding and through negotiation over the next 30 days. It includes issues scheduled for sale on the date listed along with anticipated offerings listed in that day's "Competitive Bond Offerings" and "Negotiated Bond Offerings" tables published on BondBuyer.com.

Weekly	Current 7/1/21	Previous 6/24/21	2021 High	Date	2021 Low	Date
Bond Buyer Revenue Bond Index	2.50%	2.53%	2.80%	(2/25)	2.43%	(6/10)
Bond Buyer 20-Bond Index	2.14%	2.16%	2.44%	(2/25)	2.07%	(6/10)
Bond Buyer 11-Bond Index	1.67%	1.69%	1.97%	(2/25)	1.60%	(6/10)

New-Issue Sales ($ mills)	Wk of 7/9/2021 ESTIMATE	Wk of 7/2/2021 ACTUAL	Wk of 6/25/2021 REVISED	Wk of 7/3/2020 REVISED
Long-Term Bonds	$4,709.9	$6,250.8	$11,395.5	$7,392.5
Negotiated Bonds	3,994.3	3,916.4	9,410.3	5,475.0
Competitive Bonds	715.6	2,322.5	1,984.4	438.1
Short-Term Notes	462.5	782.3	2,568.1	3,126.1

Long-Term Bond Sales	Thru 7/9/2021	Thru 7/2/2021	Thru 6/25/2021	Thru 7/3/2020
Month to Date	$4,709.9	$1,200.3	$42,067.8	$2,653.9
Year to Date	233,414.5	228,704.6	222,453.9	213,004.2

This week's volume excludes sales expected to close on Friday. Next week's estimated 844 excludes bond offerings on a "day to

Visible Supply

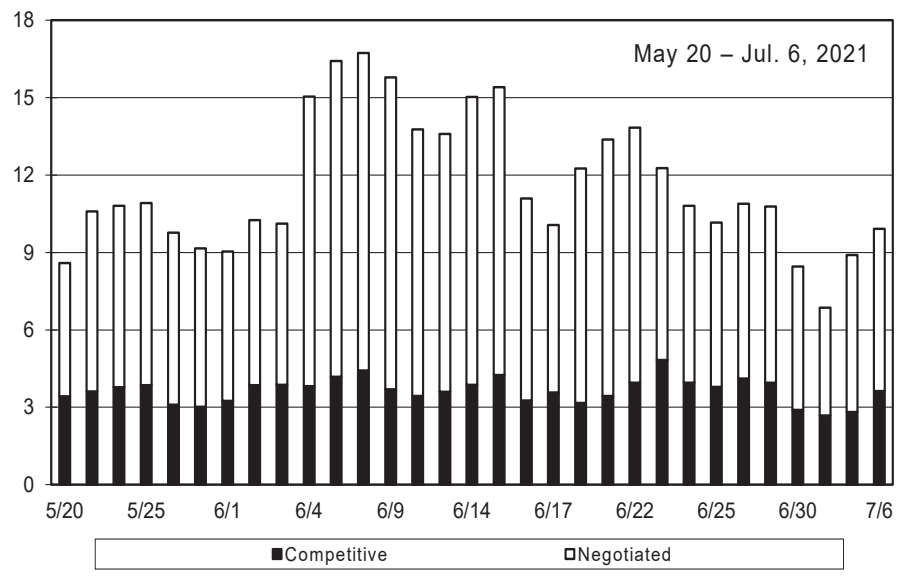
	Competitive ($000s)	Negotiated ($000s)	Total ($000s)		Competitive ($000s)	Negotiated ($000s)	Total ($000s)
	Weekly Averages				Monthly Averages		
07/02	3,289,474	5,887,895	9,177,370	Jun_21	3,780,258	8,728,447	12,508,705
06/25	3,991,275	8,095,982	12,087,256	May	4,224,087	6,591,352	10,815,439
06/18	3,624,637	9,144,982	12,769,619	Apr	3,930,293	6,407,549	10,337,841
06/11	3,867,538	11,397,029	15,264,567	Mar	3,816,495	7,370,335	11,186,830
06/04	3,699,351	7,414,856	11,114,206	Feb	3,772,075	5,659,974	9,432,049
05/27	3,439,554	6,722,601	10,162,154	Jan	3,029,369	4,512,991	7,542,360
05/21	4,119,516	6,768,325	10,887,841	Dec	1,736,966	6,215,668	7,952,635
05/14	4,264,713	6,103,100	10,367,814	Nov	1,723,998	7,564,339	9,288,338
05/07	4,847,827	6,850,830	11,698,656	Oct	5,378,836	13,046,808	18,425,644
04/30	3,808,953	5,104,334	8,913,286	Sep	4,298,532	10,376,432	14,674,964
04/23	3,302,355	6,521,627	9,823,982	Aug	3,028,801	11,643,281	14,672,083
04/16	3,919,032	5,989,779	9,908,811	Jul	3,105,291	10,327,625	13,432,916
04/09	4,549,702	7,794,937	12,344,639	Jun	2,743,299	10,739,739	13,483,038

The 30-day visible supply is compiled daily from The Bond Buyer's Competitive and Negotiated Bond and Note Offerings calendars. It reflects the dollar volume of bonds expected to reach the market in the next 30 days. Issues maturing in 13 months or more are included. The 30-day visible supply of competitive bonds has been reported since 1927, while the negotiated supply has been reported since 1971.

Short-Term Tax-Exempt Yields

	Jul. 2, 2021	Jul. 1, 2021	Jul. 2, 2020
Selected MIG-1/SP-1 Notes			
Los Angeles, Calif., 4.00s (Jun. 24)	0.00	0.00	0.00
Metropolitan Transn Auth N Y R, N.Y. 5.00s (Sep. 1)	0.23	0.23	0.21
Texas St, Tex., 4.00s (Aug. 26)	0.06	0.06	0.00
Municipal Market Data			
One-Month Note (MIG-1)	0.04	0.04	0.21
Two-Month	0.06	0.06	0.22
Three-Month	0.06	0.06	0.23
Four-Month	0.06	0.06	0.24
Five-Month	0.07	0.07	0.25
Six-Month	0.07	0.07	0.26
Nine-Month	0.08	0.08	0.27
One-Year	0.11	0.11	0.30
Variable-Rate Demand (Non-AMT/AMT)			
Daily General Market	0.02/0.04	0.02/0.04	0.06/0.10
	Jul. 1, 2021	**Jun. 24, 2021**	**Jul. 2, 2020**
Seven-Day General Markets	0.10/0.17	0.11/0.18	0.18/0.24
	Jun. 30, 2021	**Jun. 23, 2021**	**Jul. 1, 2020**
Municipal Market Data			
The SIFMA™ Municipal Swap Index	0.03	0.03	0.09

Visible Supply Increases



Municipal Market Data General Obligation Yields

	Aaa	Aa	Insured	A	Baa
2022	0.12	0.14	0.19	0.20	0.38
2023	0.17	0.19	0.26	0.28	0.50
2026	0.50	0.55	0.60	0.66	0.92
2031	0.96	1.09	1.14	1.21	1.59
2036	1.14	1.29	1.32	1.44	1.77
2041	1.29	1.44	1.48	1.59	1.92
2046	1.42	1.57	1.61	1.72	2.05
2051	1.47	1.62	1.66	1.77	2.10

Figures are as of 3 pm Eastern time Jul. 2, 2021. Yields represent the fair market offer side for most liquid and available credits in each ratings category as determined by MMD. "Insured" primarily represents bonds with the strongest available enhancement available, assuming a "A" rated underlying. The above data, provided by Thomson Reuters Municipal Market Data (clientservice@tm3.com), is the copyright property of Thomson Reuters and distribution is strictly prohibited. Visit www.tm3.com.

EXHIBIT C

(Attach Affidavits of Filing of Certified Signatures)

STATE OF NEVADA	)	**AFFIDAVIT OF FILING CERTIFIED**
	) :ss	**SIGNATURE WITH SECRETARY OF**
COUNTY OF WASHOE	)	**STATE**

Bob Lucey hereby affirms:

That he is the Chair of the Board of County Commissioners of Washoe County, and the following signature designated by his official title is his own manually executed signature; and that pursuant to NRS 350.638 and the Uniform Facsimile Signatures of Public Officials Act, being Chapter 351, Nevada Revised Statutes, he caused a copy of this Affidavit, including the designated signature, to be filed in the records of the Secretary of State.

Further affiant sayeth not.

Bob Lucey
Chair
Board of County Commissioners for
Washoe County, Nevada

Signed and affirmed to before me on
This 28th day of January, 2021
by Bob Lucey.

Notary Public

ELIZABETH K. JOURDIN
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No: 18-3304-2 - Expires July 18, 2022

FILED.NV.SOS
2021 FEB 4 PM3:48

52442707

FILED
MAR - 4 2010
SECRETARY OF STATE
ELECTIONS DIVISION

STATE OF NEVADA)
)
WASHOE COUNTY)

AFFIDAVIT OF FILING OF CERTIFIED SIGNATURE WITH SECRETARY OF STATE

Tammi Davis affirms:

That she is the Treasurer of Washoe County, Nevada, and the following signature designed by her official title is her own manually executed signature; and that pursuant to NRS 350.638, and the Uniform Facsimile Signatures of Public Officials Act, being Chapter 351, Nevada Revised Statutes, she caused a copy of this affidavit, including the designated signature, to be filed in the records of the Secretary of State.

Further affiant saith not.

Tammi Davis, Washoe County Treasurer

Signed and affirmed to before me on

this 1st day of March, 2010

by TAMMI DAVIS.

Notary Public

JOAN ANDREWS
Notary Public - State of Nevada
Appointment Recorded in Washoe County
No: 01-67624-2 - Expires January 25, 2013

STATE OF NEVADA	)	**AFFIDAVIT OF FILING CERTIFIED**
	) :ss	**SIGNATURE WITH SECRETARY OF**
COUNTY OF WASHOE	)	**STATE**

Janis Galassini hereby affirms:

That she is the Clerk of Washoe County of the State of Nevada, and the following signature designated by her official title is her own manually executed signature; and that pursuant to NRS 350.638 and the Uniform Facsimile Signatures of Public Officials Act, being Chapter 351, Nevada Revised Statutes, she caused a copy of this Affidavit, including the designated signature, to be filed in the records of the Secretary of State.

Further affiant sayeth not.

Jan Galassini

Janis Galassini, Clerk
Washoe County, Nevada

Signed and affirmed to before me on
This 26 day of October, 2020
by Janis Galassini.

Catherine Smith

Notary Public

FILED
2020 OCT 27 AM 8:12

CATHERINE SMITH
Notary Public - State of Nevada
County of Washoe
APPT. NO. 19-1541-2
My App. Expires Mar. 19, 2023

52435087

TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - General and No-Litigation Certificate

Final Audit Report 2021-07-22

Created:	2021-07-14
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAA3vq7R82yao5YtAjL-roxfoWQxvxya7-

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - General and No-Litigation Certificate" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-14 - 6:56:48 PM GMT- IP address: 192.184.124.4

Document emailed to Bob Lucey (blucey@washoecounty.us) for signature
2021-07-14 - 7:01:32 PM GMT

Email viewed by Bob Lucey (blucey@washoecounty.us)
2021-07-20 - 7:56:26 PM GMT- IP address: 148.186.0.204

Document e-signed by Bob Lucey (blucey@washoecounty.us)
Signature Date: 2021-07-20 - 7:57:27 PM GMT - Time Source: server- IP address: 148.186.0.204

Document emailed to Charles A. Moore (cmoore@tmfpd.us) for signature
2021-07-20 - 7:57:30 PM GMT

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2021-07-20 - 9:14:09 PM GMT- IP address: 148.186.0.211

Document e-signed by Charles A. Moore (cmoore@tmfpd.us)
Signature Date: 2021-07-20 - 10:50:32 PM GMT - Time Source: server- IP address: 148.186.0.211

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2021-07-20 - 10:50:33 PM GMT

Email viewed by Tammi Davis (tsdavis@washoecounty.us)
2021-07-20 - 11:07:56 PM GMT- IP address: 104.143.198.230

Adobe Sign

Document e-signed by Tammi Davis (tsdavis@washoecounty.us)

Signature Date: 2021-07-20 - 11:18:35 PM GMT - Time Source: server- IP address: 148.186.0.194- Signature captured from device with phone number XXXXXXX5995

Document emailed to Cynthia Vance (cvance@tmfpd.us) for signature

2021-07-20 - 11:18:37 PM GMT

Email viewed by Cynthia Vance (cvance@tmfpd.us)

2021-07-21 - 0:42:11 AM GMT- IP address: 104.143.198.243

Document e-signed by Cynthia Vance (cvance@tmfpd.us)

Signature Date: 2021-07-21 - 0:43:54 AM GMT - Time Source: server- IP address: 148.186.0.213

Document emailed to Janis Galassini (jgalassini@washoecounty.us) for signature

2021-07-21 - 0:43:56 AM GMT

Email viewed by Janis Galassini (jgalassini@washoecounty.us)

2021-07-21 - 2:40:35 PM GMT- IP address: 148.186.0.217

Email viewed by Janis Galassini (jgalassini@washoecounty.us)

2021-07-22 - 4:18:48 PM GMT- IP address: 148.186.0.217

Document e-signed by Janis Galassini (jgalassini@washoecounty.us)

Signature Date: 2021-07-22 - 4:21:13 PM GMT - Time Source: server- IP address: 148.186.0.217

Document emailed to Mary Kandaras (mkandaras@washoecounty.us) for signature

2021-07-22 - 4:21:15 PM GMT

Email viewed by Mary Kandaras (mkandaras@washoecounty.us)

2021-07-22 - 4:36:21 PM GMT- IP address: 45.41.142.51

Document e-signed by Mary Kandaras (mkandaras@washoecounty.us)

Signature Date: 2021-07-22 - 4:38:52 PM GMT - Time Source: server- IP address: 148.186.4.111

Agreement completed.

2021-07-22 - 4:38:52 PM GMT

Adobe Sign

10

CERTIFICATE OF REGISTRAR AND PAYING AGENT

The undersigned officer of Zions Bancorporation, National Association (the "Bank") certifies that I am an officer of the Bank and am authorized to act on behalf of the Bank as herein recited and:

1. The Bank has full authority under the laws of the State of Nevada to act as Registrar and Paying Agent for the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds") pursuant to a Resolution adopted by the Board of Fire Commissioners of Truckee Meadows Fire Protection District, Nevada (the "District") on June 1, 2021 (the "Resolution"); and the Bank has accepted and does hereby accept all the duties and responsibilities of Registrar and Paying Agent under the Resolution.

2. The Bonds in the aggregate principal amount of $7,000,000, registered in the name of Cede & Co., and being in the denominations and maturing and bearing interest as provided in the Resolution, have been duly completed in all respects and have been duly and manually authenticated by an authorized officer or employee of the Bank. After such authentication the Bonds were held in our custody pursuant to The Depository Trust Company's FAST procedures and on the direction of the District, the issuer of the Bonds.

DATED July 28, 2021.

ZIONS BANCORPORATION,
NATIONAL ASSOCIATION

By:_____
Name: Jacqueline M. Nowak
Title: Vice President
Zions Bank Division

[Signature Page to Certificate of Registrar and Paying Agent]

TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Paying Agent Agreement and Certificate

Final Audit Report 2021-07-21

Created:	2021-07-21
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAALUNznG8WDK7KTCPzwI-VNDvecaX8Krs3

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Paying Agent Agreement and Certificate" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-21 - 7:02:59 PM GMT- IP address: 192.184.124.4

Document emailed to Jacki Nowak (jacqueline.nowak@zionsbancorp.com) for signature
2021-07-21 - 7:03:41 PM GMT

Email viewed by Jacki Nowak (jacqueline.nowak@zionsbancorp.com)
2021-07-21 - 7:05:09 PM GMT- IP address: 209.20.122.65

Document e-signed by Jacki Nowak (jacqueline.nowak@zionsbancorp.com)
Signature Date: 2021-07-21 - 7:13:26 PM GMT - Time Source: server- IP address: 209.20.122.65

Agreement completed.
2021-07-21 - 7:13:26 PM GMT

11

PAYING AGENT AND REGISTRAR AGREEMENT

THIS PAYING AGENT AND REGISTRAR AGREEMENT dated as of July 28, 2021 (the "Agreement") is by and between Truckee Meadows Fire Protection District, Nevada (the "Issuer"), and Zions Bancorporation, National Association (the "Bank").

RECITALS OF THE ISSUER

The governing body of the Issuer adopted a resolution on June 1, 2021 (the "Resolution") authorizing and providing for the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds"), such Bonds to be issued in fully registered form, without coupons.

The Issuer has delivered a true and correct copy of the Resolution to the Bank;

The Bonds are scheduled to be delivered to the initial purchaser of the Bonds on or about July 28, 2021;

All things necessary to make the Bonds the valid obligations of the Issuer, in accordance with their terms, will be taken upon the issuance and delivery thereof;

The Issuer has requested that the Bank serve as Paying Agent of the Issuer in paying the principal, premium (if any) and interest on the Bonds in accordance with the terms thereof and that the Bank act as Registrar for the Bonds; and

The Issuer has duly authorized the execution and delivery of this Agreement; and all things necessary to make this Agreement the valid and binding agreement of the Issuer, in accordance with its terms, have been done.

NOW, THEREFORE, it is mutually agreed as follows:

ARTICLE ONE

APPOINTMENT OF BANK AS PAYING AGENT AND REGISTRAR

Section 1.01. Appointment.

The Issuer hereby appoints the Bank to serve as Paying Agent with respect to the Bonds. As Paying Agent for the Bonds, the Bank shall be responsible for paying on behalf of the Issuer the principal, premium (if any), and interest on the Bonds as the same become due and payable to the registered owners thereof, pursuant to the terms of this Agreement and the Resolution.

The Issuer hereby appoints the Bank as Registrar with respect to the Bonds. As Registrar, the Bank shall keep and maintain for and on behalf of the Issuer books and records

as to the ownership of the Bonds and the transfer and exchange thereof pursuant to the terms of this Agreement and the Resolution.

The Bank hereby accepts such appointments and agrees to serve as the Paying Agent and Registrar for the Bonds.

Section 1.02. Compensation.

As compensation for the Bank's services as Paying Agent/Registrar, the Issuer agrees to pay the Bank the fees and amounts set forth in Schedule A attached hereto for the first year of this Agreement and, thereafter, in accordance with the Bank's fee schedule in effect when such services are performed. In addition, the Issuer agrees to reimburse the Bank for all reasonable expenses, disbursements and advances incurred or made by the Bank in connection with this Agreement (including the reasonable compensation and the expenses and disbursements of its agents and counsel).

ARTICLE TWO

DEFINITIONS

Section 2.01. Definitions.

For all purposes of this Agreement, except as otherwise expressly provided or unless the context otherwise requires:

"Acceleration Date" on any Bond means the date on and after which the principal or any or all installments of interest, or both, are due and payable on any Bond which has become accelerated pursuant to the terms of the Bond.

"Bank Office" means the corporate trust office of the Bank as indicated on the signature page hereof. The Bank will notify the Issuer in writing of any change in location of the Bank Office.

"Bond Register" means a register maintained by the Bank on behalf of the Issuer providing for the registration and transfer of the Bonds.

"Holder" and Bondholder" each means the Person in whose name a Bond is registered in the Bond Register.

"Interest Payment Date" means each June 1, and December 1 commencing December 1, 2021.

"Person" means any individual, corporation, partnership, joint venture, association, joint stock company, trust, unincorporated organization or government or any agency or political subdivision of a government.

"Predecessor Bonds" of any particular Bond means every previous Bond evidencing all or a portion of the same obligation as that evidenced by such particular Bond (and, for the purposes of this definition, any mutilated, lost, destroyed, or stolen Bond for which a replacement Bond has been registered and delivered in lieu thereof pursuant to Section 4.06 hereof and the Resolution).

"Record Date" when used with respect to a Bond means the 15th day of the calendar month next preceding each Interest Payment Date.

"Redemption Date" when used with respect to any Bond to be redeemed means the date fixed for such redemption pursuant to the terms of the Resolution.

"Stated Maturity" means the date specified in the Resolution the principal of a Bond is scheduled to be due and payable.

Section 2.02. Other Definitions.

The terms "Bank," "Issuer," and "Bonds (Bond)" have the meanings assigned to them in the recital paragraphs of this Agreement.

The term "Paying Agent/Registrar" refers to the Bank in the performance of the duties and functions of this Agreement.

ARTICLE THREE

PAYING AGENT

Section 3.01. Duties of Paying Agent.

As Paying Agent, the Bank shall, provided adequate collected funds have been provided to it for such purpose by or on behalf of the Issuer, pay on behalf of the Issuer the principal of and premium (if any), on each Bond at its Stated Maturity, Redemption Date, or Acceleration Date, to the Holder upon surrender of the Bond to the Bank at the Bank Office.

As Paying Agent, the Bank shall, provided adequate collected funds have been provided to it for such purpose by or on behalf of the Issuer, pay on behalf of the Issuer the interest on each Bond when due, by computing the amount of interest to be paid each Holder and preparing and sending payment on each Interest Payment Date, to the Holders of the Bonds (or their Predecessor Bonds) on the respective Record Date, to the address appearing on the Bond Register or by such other method, acceptable to the Bank, requested in writing by the Holder at the Holder's risk and expense.

If the Bonds are subject to redemption prior to their stated maturity date(s), the Bank as Paying Agent shall be governed by the redemption provisions set forth on the Resolution. The Bank as Paying Agent shall not be required to transfer any Bond, or portion thereof, that has been called for redemption. Payment of the principal amount (including premium, if any)

of any Bond, or portion thereof, called for redemption shall be made by wire or by check, only upon presentation of the Bond at the designated corporate trust office of the Bank as Paying Agent on or after the Redemption Date. Where the entire principal amount of the Bond has not been called for redemption, a new Bond in the amount of the unredeemed portion will be issued to the registered Bondholder or its assignee. Whether or not promptly submitted for redemption, interest on any Bond, or portion thereof, called for redemption shall cease to accrue on and after the Redemption Date provided that sufficient moneys therefor are on deposit with the Bank as Paying Agent. The Bank shall send any required notices of redemption electronically as long as Cede & Co. or a nominee or a successor depository is the registered owner of the Bonds, and otherwise by first class, postage prepaid mail, at least 20 days but not more than 60 days prior to the Redemption Date to the registered owner of any Bond (initially Cede & Co.) all or a part of which is called for prior redemption at his or her address as it last appears on the registration records kept by the Paying Agent and simultaneously post the redemption notice to the Municipal Securities Rulemaking Board ("MSRB") via its Electronic Municipal Market Access system.

Section 3.02. Payment Dates.

The Issuer hereby instructs the Bank to pay the principal of, premium (if any), and interest on the Bonds on the dates specified in the Resolution. The Issuer agrees to transfer or cause to be transferred to the Bank by no later than 3:00 p.m. Central Time on the business day immediately preceding the payment dates, immediately available funds in the amounts sufficient to pay principal, premium, and/or interest when due.

ARTICLE FOUR

REGISTRAR

Section 4.01. Bond Register – Transfers and Exchanges.

The Bank agrees to keep and maintain for and on behalf of the Issuer at the Bank Office books and records (herein sometimes referred to as the "Bond Register") for recording the names and addresses of the Holders of the Bonds, the transfer, exchange, and replacement of the Bonds, and the payment of the principal of and interest on the Bonds to the Holders and containing such other information as may be reasonably required by the Issuer and subject to such reasonable regulations as the Issuer and the Bank may prescribe. All transfers, exchanges, and replacement of Bonds shall be noted in the Bond Register.

Every Bond surrendered to the Bank for transfer or exchange shall be duly endorsed or be accompanied by a written instrument of transfer, the signature on which has been guaranteed by an officer of a federal or state bank or a member of the National Association of Bonds Dealers, in form satisfactory to the Bank, duly executed by the Holder thereof or his agent duly authorized in writing. The Bank may request any supporting documentation it feels necessary to effect a registration, transfer or exchange of the Bonds. To the extent possible and under reasonable circumstances, the Bank agrees that, in connection with an exchange or transfer of Bonds, the exchange or transfer will be completed and new Bonds

delivered to the Holder or the assignee of the Holder in not more than three business days after the receipt of the Bonds to be canceled in an exchange or transfer and the written instrument of transfer or request for exchange duly executed by the Holder, or his duly authorized agent, in form and manner satisfactory to the Paying Agent/Registrar.

Section 4.02. Bonds.

At any time when the Bonds are not subject to a book-entry-only system of registration and transfer, the Issuer shall provide an adequate inventory of printed Bonds to facilitate transfers or exchanges thereof. The Bank covenants that the inventory of printed Bonds will be kept in safekeeping pending their use, and reasonable care will be exercised by the Bank in maintaining such Bonds in safekeeping.

Section 4.03. Form of Bond Register.

The Bank as Registrar will maintain the Bond Register in accordance with the Bank's general practices and procedures in effect from time to time. The Bank shall not be obligated to maintain the Bond Register in any form other than those currently available and used by the Bank at the time. The Bond Register may be maintained in written form or in any other form capable of being converted into written form within a reasonable time.

Section 4.04. List of Bondholders.

The Bank will provide a copy of the information contained in the Bond Register to the Issuer upon request and upon payment of any applicable fee. The Issuer may also inspect the information contained in the Bond Register at any time the Bank is customarily open for business, provided that reasonable time is allowed the Bank to provide an up-to-date listing or to convert the information into written form. The Bank will not release or disclose the contents of the Bond Register to any person other than to, or at the written request of, an authorized officer or employee of the Issuer, except upon receipt of a subpoena, court order or as otherwise required by law. Upon receipt of a subpoena or court order or other request and prior to the release or disclosure of the contents of the Bond Register, the Bank will, unless prohibited by law from doing so, notify the Issuer so that the Issuer may contest the subpoena or court order or other request or such release or disclosure of the contents of the Bond Register.

Section 4.05. Canceled Bonds.

The Bank will, at such intervals as it determines, cancel and destroy, pursuant to the Securities Exchange Act of 1934, all Bonds in lieu of which or in exchange for which other Bonds have been issued, or which have been paid. The Paying Agent shall retain and destroy canceled and matured Bonds upon expiration of the appropriate retention period.

Section 4.06. Mutilated, Destroyed, Lost or Stolen Bonds.

The Issuer hereby instructs the Bank, subject to the applicable provisions of the Resolution, to deliver and issue Bonds in exchange for or in lieu of mutilated, destroyed, lost or stolen Bonds as long as the same does not result in an over-issuance. In case any Bond shall be mutilated, destroyed, lost, or stolen, the Bank, in its discretion, may execute and deliver a replacement Bond of like form and tenor, and in the same denomination and bearing a number not contemporaneously outstanding, in exchange and in substitution for such mutilated Bond, or in lieu of and in substitution for such destroyed, lost or stolen Bond, only after (i) the filing by the Holder thereof with the Bank of evidence satisfactory to the Bank of the destruction, loss or theft of such Bond and of the authenticity of the ownership thereof and (ii) the furnishing to the Bank of indemnification in an amount satisfactory to hold the Issuer and the Bank harmless. All expenses and charges associated with such indemnity and with the preparation, execution and delivery of a replacement Bond shall be borne by the Holder of the Bond mutilated, destroyed, lost or stolen.

Section 4.07. Transaction Information to Issuer.

The Bank will, within a reasonable time after receipt of written request from the Issuer, furnish the Issuer information as to the Bonds it has paid pursuant to Section 3.01, Bonds it has delivered upon the transfer or exchange of any Bonds pursuant to Section 4.01, and Bonds it has delivered in exchange for or in lieu of mutilated, destroyed, lost or stolen Bonds pursuant to Section 4.06.

ARTICLE FIVE

THE BANK

Section 5.01. Duties of Paying Agent.

The Bank undertakes to perform the duties set forth herein and agrees to use reasonable care in the performance thereof.

The Bank is also authorized to transfer funds relating to the closing and initial delivery of the securities in the manner disclosed in the closing memorandum approved by the Issuer as prepared by the Issuer's municipal advisor or other agent. The Bank may act on a facsimile transmission of the closing memorandum to be followed by an original of the closing memorandum signed by the municipal advisor or the Issuer. Notwithstanding any other provision contained herein, the Bank is acting solely as agent of the Issuer and does not assume any obligation or relationship with any Holder.

Section 5.02. Reliance on Documents, Etc.

(a) The Bank shall have no liability or responsibility for any statement made by the Issuer or any other person in connection with the issuance of the Bonds, or for the use or application of any money received by the Issuer in connection with the Bonds.

(b) The Bank may rely upon any instructions provided to it by the Issuer, or upon any advice or instructions provided to it by bond counsel or its own counsel (including its own in-house counsel), in connection with its duties and shall not be liable for any action taken or omitted to be taken by it in good faith in accordance with such instructions or advice. The Bank shall be entitled to rely upon and shall be protected in acting upon any notice, request, consent, certificate, order, affidavit, or other paper or document believed by it to be genuine and correct and to have been signed or sent by the proper person or persons. The Bank agrees to accept and act upon instructions or directions pursuant to this Agreement sent by unsecured e-mail, facsimile transmission or other similar unsecured electronic methods; provided, however, that the Bank shall have received an incumbency certificate listing persons designated to give such instructions or directions containing specimen signatures of such designated persons, which such incumbency certificate shall be amended and replaced whenever a person is to be added or deleted from the listing. If the Issuer elects to give the Bank e-mail or facsimile instructions (or instructions by a similar electronic method) and the Bank in its discretion elects to act upon such instructions, the Bank's understanding of such instructions shall be deemed controlling. The Bank shall not be liable for any losses, costs or expenses arising directly or indirectly from the Bank's reliance upon the compliance with such instructions notwithstanding such instructions conflict or are inconsistent with a subsequent written instruction. The Issuer agrees to assume all risks arising out of the use of such electronic methods to submit instructions and directions to the Bank, including, without limitation, the risk of the Bank acting on unauthorized instructions, and the risk of interception and misuse by third parties.

(c) No provision of this Agreement shall require the Bank to expend or risk its own funds or otherwise incur any financial liability for performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it shall have reasonable grounds for believing that repayment of such funds or adequate indemnity satisfactory to it against such risks or liability is not assured to it.

(d) The Bank may consult with counsel, and the written advice of such counsel or any opinion of counsel shall be full and complete authorization and protection with respect to any action taken, suffered, or omitted by it hereunder in good faith and in reliance thereon.

(e) The Bank may exercise any of the powers hereunder and perform any duties hereunder either directly or by or through agents or attorneys of the Bank.

(f) The Bank shall have no duties or responsibilities whatsoever except such duties and responsibilities as are specifically set forth in this Agreement, and no covenant or obligation shall be implied in this Agreement against the Bank.

(g) The Bank shall use its best efforts to perform its obligations hereunder, including the timely taking of action as required hereunder, provided, however, that the Bank shall not be liable for its failure to meet such deadlines, except such failure as shall result from its negligence or willful misconduct.

(h) The Bank shall not be liable for any loss or damage, including reasonable counsel fees and expenses, resulting from its actions or omissions to act hereunder, except for any loss or damage arising out of its own negligence or willful misconduct. IN NO EVENT SHALL THE BANK BE LIABLE FOR SPECIAL, INDIRECT OR CONSEQUENTIAL LOSS OR DAMAGE OF ANY KIND WHATSOEVER (INCLUDING BUT NOT LIMITED TO LOST PROFITS), EVEN IF THE BANK HAS BEEN ADVISED OF THE LIKELIHOOD OF SUCH LOSS OR DAMAGE AND REGARDLESS OF THE FORM OF ACTION.

Section 5.03. Recitals of Issuer.

The recitals contained herein with respect to the Issuer and the recitals in the Bonds shall be taken as the statements of the Issuer, and the Bank assumes no responsibility for their correctness. The Bank shall in no event be liable to the Issuer, any Holder or Holders of any Bond, or any other Person for any amount due on any Bond from its own funds.

Section 5.04. May Hold Bonds.

The Bank, in its individual or any other capacity, may become the owner or pledgee of Bonds and may otherwise deal with the Issuer with the same rights it would have if it were not the Paying Agent/Registrar, or any other agent.

Section 5.05. Moneys Held by Bank.

The Bank shall be under no duty or obligation to invest any funds deposited with it by the Issuer and will not be required to pay any interest on such funds. Any unclaimed funds held by the Bank will be escheated in accordance with applicable law.

Section 5.06. Indemnification.

To the extent allowed by law, the Issuer agrees to indemnify the Bank (including its directors, officers and employees) for, and hold it harmless against, any loss, liability or expense incurred without negligence or bad faith on its part arising out of or in connection with its acceptance or administration of its duties hereunder, including the reasonable cost and expense (including its reasonable counsel fees) of defending itself against any claim or liability in connection with the exercise or performance of any of its powers or duties under this Agreement. The foregoing indemnities in this paragraph shall survive the resignation or removal of the Paying Agent/Registrar and the termination of this Agreement.

Section 5.07. Interpleader.

The Issuer and the Bank agree that the Bank may seek adjudication of any adverse claim, demand or controversy over its person as well as funds on deposit, in either a Federal or State District Court located in the State and County where either the Bank Office or the administrative offices of the Issuer are located, and agree that service of process by certified or registered mail, return receipt requested, to the address referred to in Section 6.03 of this

Agreement shall constitute adequate service. The Issuer and the Bank further agree that the Bank has the right to interplead all of the assets held hereunder into a court of competent jurisdiction to determine the rights of any Person claiming any interest herein.

Section 5.08. Depository Trust Company Services.

In the event the Bonds are otherwise qualified and accepted for "Depository Trust Company" services or equivalent depository trust services by other organizations, the Bank has the capability and, to the extent within its control, will comply with the "Operational Arrangements," effective from time to time, which establish requirements for bonds to be eligible for such type depository trust services, including, but not limited to, requirements for the timeliness of payments and funds availability, transfer turnaround time, and notification of redemptions and calls.

Section 5.09. Tax Reporting.

To the extent required by the Internal Revenue Code of 1986, as amended, and the regulations promulgated and pertaining thereto, it shall be the duty of the Bank, on behalf of the Issuer, to report to the Holders and the Internal Revenue Service (i) the amount of "reportable payments," if any, subject to backup withholding during each year and the amount of tax withheld, if any, with respect to payments of the Bonds and (ii) the amount of interest or amount treated as interest on the Bonds and required to be included in gross income of the Holder.

ARTICLE SIX

MISCELLANEOUS PROVISIONS

Section 6.01. Amendment.

This Agreement may be amended only by an agreement in writing signed by both of the parties hereto.

Section 6.02. Assignment.

This Agreement may not be assigned by either party without the prior written consent of the other party.

Section 6.03. Notices.

Any request, demand, authorization, direction, notice, consent, waiver or other document provided or permitted hereby to be given or furnished to the Issuer or the Bank

shall be mailed or delivered to the Issuer or the Bank, respectively, at the addresses shown on the signature page of this Agreement.

Section 6.04. Headings.

The Article and Section headings herein are for convenience only and shall not affect the construction hereof.

Section 6.05. Successors and Assigns.

All covenants and agreements herein by the Issuer shall bind its successors and assigns. Any corporation or association into which the Bank may be converted or merged, or with which it may be consolidated, or to which it may sell or transfer its trust business and assets as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which it is a party, shall be and become successor Paying Agent/Registrar hereunder and vested with all of the powers, discretions, immunities, privileges and all other matters as was its predecessor, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any of the parties hereto, anything herein to the contrary notwithstanding.

Section 6.06. Severability.

In case any provision herein shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

Section 6.07. Benefits of Agreement.

Nothing herein, express of implied, shall give to any Person, other than the parties hereto and their successors hereunder, any benefit or any legal or equitable right, remedy or claim hereunder.

Section 6.08. Entire Agreement.

This Agreement and the Resolution constitute the entire agreement between the parties hereto relative to the Bank acting as Paying Agent/Registrar and if any conflict exists between this Agreement and the Resolution, the Resolution shall govern.

Section 6.09. Counterparts.

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which shall constitute one and the same Agreement.

Section 6.10. Electronic Signatures.

In accordance with Nevada Revised Statutes Chapter 719 (the Uniform Electronic Transactions Act), this Agreement may be executed by the County and/or the Paying Agent/Registrar utilizing electronic signatures, including, without limitation, Adobe Sign.

Section 6.11. Termination.

This Agreement will terminate (i) on the date of final payment of the principal of and interest on the Bonds to the Holders thereof or (ii) may be earlier terminated by either party upon 60 days written notice; provided, however, an early termination of this Agreement by either party shall not be effective until (a) a successor Paying Agent/Registrar has been appointed by the Issuer and such appointment accepted and (b) notice has been given to the Holders of the Bonds of the appointment of a successor Paying Agent/Registrar. Furthermore, the Bank and Issuer agree that the effective date of an early termination of this Agreement shall not occur at any time which would disrupt, delay or otherwise adversely affect the payment of the Bonds.

Upon an early termination of this Agreement, the Bank agrees to promptly transfer and deliver the Bond Register (or a copy thereof) together with other pertinent books and records relating to the Bonds, to the successor Paying Agent/Registrar designated and appointed by the Issuer. The provisions of Section 1.02 and Article Five shall survive and remain in full force and effect following the termination of this Agreement.

Section 6.12. Governing Law.

This Agreement shall be construed in accordance with and governed by the laws of the State of Nevada.

Section 6.13. Force Majeure.

In no event shall the Bank be liable for any failure or delay in the performance of its obligations hereunder because of circumstances beyond the Bank's control, including, but not limited to, acts of God, flood, war (whether declared or undeclared), terrorism, fire, riot, strikes or work stoppages for any reason, embargo, pandemics, government action, including any laws, Resolutions, regulations or the like which restrict or prohibit the providing of the services contemplated by this Agreement, inability to obtain material, equipment, or communications or computer facilities, or the failure of equipment or interruption of communications or computer facilities, and other causes beyond the Bank's control whether or not of the same class or kind as specifically named above.

[The remainder of the page is intentionally left blank.]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By *Cynthia Vance*
Printed Name: Cindy Vance
Title: Chief Fiscal Officer
3663 Barron Way
Reno, NV 89511

ZIONS BANCORPORATION, NATIONAL ASSOCIATION

By_____
Printed Name: Jacqueline M. Nowak
Title: Vice President
Zions Bank Division
Corporate Trust Department
550 South Hope Street, Suite 2875
Los Angeles, CA 90071

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By_____
Printed Name: Cindy Vance
Title: Chief Fiscal Officer
3663 Barron Way
Reno, NV 89511

ZIONS BANCORPORATION, NATIONAL ASSOCIATION

By_____
Printed Name: Jacqueline M. Nowak
Title: Vice President
Zions Bank Division

Zions Bancorporation, National Association
Corporate Trust Department
550 South Hope Street, Suite 2875
Los Angeles, CA 90071
Phone: (213) 593-3155

SCHEDULE A

Paying Agent and Registrar Services for

$7,000,000 Truckee Meadows Fire Protection District, Nevada General Obligation (Limited Tax) Capital Improvement Bonds, (Additional Secured by Pledged Revenues) Series 2021

Acceptance Fee:	$350.00
Annual Administration fee (per series):	$350.00
Reasonable Charges for Outside Counsel, if any (one-time fee; please discuss and provide not to exceed amount):	TBD
Reasonable Out of Pocket Expenses, if any (provide estimate of each expense item, including the cost of any in-house counsel):	TBD
Reasonable Other Charges, if any, no identified in the RFP, including, but not limited to, other transaction charges, (please give amount and description with explanation on addendum):	TBD

TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Paying Agent Agreement and Certificate

Final Audit Report 2021-07-21

Created:	2021-07-21
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAALUNznG8WDK7KTCPzwI-VNDvecaX8Krs3

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Paying Agent Agreement and Certificate" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-21 - 7:02:59 PM GMT- IP address: 192.184.124.4

Document emailed to Jacki Nowak (jacqueline.nowak@zionsbancorp.com) for signature
2021-07-21 - 7:03:41 PM GMT

Email viewed by Jacki Nowak (jacqueline.nowak@zionsbancorp.com)
2021-07-21 - 7:05:09 PM GMT- IP address: 209.20.122.65

Document e-signed by Jacki Nowak (jacqueline.nowak@zionsbancorp.com)
Signature Date: 2021-07-21 - 7:13:26 PM GMT - Time Source: server- IP address: 209.20.122.65

Agreement completed.
2021-07-21 - 7:13:26 PM GMT

TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Closing Documents

Final Audit Report 2021-07-15

Created:	2021-07-14
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIx2-xdU6YLktywfOp0z1DJffALHIFdCQ

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Closing Documents" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-14 - 7:19:47 PM GMT- IP address: 192.184.124.4

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2021-07-14 - 7:21:56 PM GMT

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Signature Date: 2021-07-15 - 4:23:33 PM GMT - Time Source: server- IP address: 148.186.0.213

Agreement completed.
2021-07-15 - 4:23:33 PM GMT

Adobe Sign

12

MUNICIPAL ADVISOR COMPETITIVE SALE CERTIFICATE

The undersigned, on behalf of JNA Consulting Group, LLC (the "Municipal Advisor"), as the municipal advisor to Truckee Meadows Fire Protection District (the "District") in connection with the issuance of the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021" in the aggregate principal amount of $7,000,000 (the "Bonds") has assisted the District in soliciting and receiving bids from potential underwriters in connection with the sale of the Bonds in a competitive bidding process in which bids were requested for the purchase of the Bonds at specified written terms, and hereby certifies as set forth below with respect to the bidding process and award of the Bonds.

1. The Bonds were offered for sale at specified written terms more particularly described in the Official Notice of Sale. A copy of the final Official Notice of Sale that was distributed to potential bidders is included in the Preliminary Official Statement for the Bonds.

2. The Official Notice of Sale was disseminated to potential underwriters in a manner reasonably designed to reach potential underwriters (for example, through electronic communication that is widely circulated to potential underwriters by a recognized publisher of municipal bond offering documents or by posting on an Internet-based Web site or other electronic medium that is regularly used for such purpose and is widely available to potential underwriters).

3. To the knowledge of the Municipal Advisor, all bidders were offered an equal opportunity to bid to purchase the Bonds.

4. The District received bids from at least three bidders. Copies of the bids received are attached to this Certificate as Exhibit 1.

5. The winning bidder was Robert W. Baird & Co., Inc. (the "Underwriter"), whose bid was determined to be the best conforming bid in accordance with the terms set forth in the Official Notice of Sale (i.e., the conforming bid with the highest price or lowest interest cost), as shown in the bid comparison attached as Exhibit 2 to this Certificate. The District awarded the Bonds to the Underwriter.

6. The information set forth in Part III, lines 21(b), 21(d), and 21(e) of the IRS Form 8038-G relating to the Bonds, executed by the Chief Fiscal Officer of the District on the date hereof is correct.

7. The District and its counsel may rely on these certifications in concluding that the Bonds meet certain requirements of the Internal Revenue Code of 1986, as amended (the "Code"), relating to tax-exempt bonds; however, nothing herein represents our interpretation of any law and we are not providing any interpretations of law or regulations in executing and delivering this certificate. No other persons may rely on the representations set forth in this Certificate without the prior written consent of the Municipal Advisor. The representations set forth in this Certificate are limited to factual matters only.

DATED: July 28, 2021

JNA CONSULTING GROUP, LLC
as Municipal Advisor

By:_____
President

[Signature Page to Municipal Advisor Competitive Sale Certificate – TMFPD]

Exhibit 1

(Copies of Bids Received)

Upcoming Calendar	Overview	Result	Excel

Robert W. Baird & Co., Inc. - Milwaukee , WI's Bid

Truckee Meadows Fire Port Dt
$7,000,000 General Obligation Capital Improvement Bonds, Series 2021 (Limited Tax)

For the aggregate principal amount of $7,000,000.00, we will pay you $7,306,986.45, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %
06/01/2022	210M	4.0000
06/01/2023	185M	4.0000
06/01/2024	190M	4.0000
06/01/2025	200M	4.0000
06/01/2026	210M	4.0000
06/01/2027	215M	4.0000
06/01/2028	225M	4.0000
06/01/2029	235M	4.0000
06/01/2030	245M	4.0000
06/01/2031	255M	4.0000
06/01/2032	265M	2.0000
06/01/2033	270M	2.0000
06/01/2034	280M	2.0000
06/01/2035	290M	2.0000
06/01/2036	295M	2.0000
06/01/2037	305M	2.0000
06/01/2038	315M	2.0000
06/01/2039	320M	2.0000
06/01/2040		
06/01/2041	665M	2.0000
06/01/2042		
06/01/2043	700M	2.1250
06/01/2044		
06/01/2045		
06/01/2046	1,125M	2.2500

Total Interest Cost:	$2,343,146.56
Premium:	$306,986.45
Net Interest Cost:	$2,036,160.11
TIC:	1.985006

Time Last Bid Received On:07/07/2021 8:22:45 PDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Robert W. Baird & Co., Inc., Milwaukee , WI
Contact: Geoff Kuczmarski
Title:
Telephone:414-765-7331
Fax:

Issuer Name:	Truckee Meadows Fire Protection District	Company Name:	_____
Accepted By:	_____	Accepted By:	_____
Date:	_____	Date:	_____

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Upcoming Calendar	Overview	Result	Excel

Raymond James & Associates, Inc. - Dallas , TX's Bid

Truckee Meadows Fire Port Dt
$7,000,000 General Obligation Capital Improvement Bonds, Series 2021 (Limited Tax)

For the aggregate principal amount of $7,000,000.00, we will pay you $7,309,421.20, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %
06/01/2022	210M	4.0000
06/01/2023	185M	4.0000
06/01/2024	190M	4.0000
06/01/2025	200M	4.0000
06/01/2026	210M	4.0000
06/01/2027	215M	4.0000
06/01/2028	225M	4.0000
06/01/2029	235M	4.0000
06/01/2030	245M	4.0000
06/01/2031	255M	4.0000
06/01/2032	265M	2.0000
06/01/2033		
06/01/2034	550M	2.0000
06/01/2035		
06/01/2036	585M	2.0000
06/01/2037	305M	2.0000
06/01/2038	315M	2.0000
06/01/2039	320M	2.0000
06/01/2040	330M	2.0000
06/01/2041	335M	2.0000
06/01/2042		
06/01/2043	700M	2.3750
06/01/2044		
06/01/2045		
06/01/2046	1,125M	2.5000

Total Interest Cost:	$2,447,611.67
Premium:	$309,421.20
Net Interest Cost:	$2,138,190.47
TIC:	2.078804

Time Last Bid Received On:07/07/2021 8:29:06 PDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Raymond James & Associates, Inc., Dallas , TX
Contact: Randall Hawkins
Title:
Telephone:214-365-5546
Fax:

Issuer Name:	Truckee Meadows Fire Protection District	Company Name:	_____
Accepted By:	_____	Accepted By:	_____
Date:	_____	Date:	_____

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Upcoming Calendar	Overview	Result	Excel

Piper Sandler & Co - Minneapolis , MN's Bid

Truckee Meadows Fire Port Dt
$7,000,000 General Obligation Capital Improvement Bonds, Series 2021 (Limited Tax)

For the aggregate principal amount of $7,000,000.00, we will pay you $7,393,918.85, plus accrued interest from the date of issue to the date of delivery. The Bonds are to bear interest at the following rate(s):

Maturity Date	Amount $	Coupon %
06/01/2022	210M	5.0000
06/01/2023	185M	5.0000
06/01/2024	190M	5.0000
06/01/2025	200M	5.0000
06/01/2026	210M	4.0000
06/01/2027	215M	4.0000
06/01/2028	225M	3.0000
06/01/2029	235M	3.0000
06/01/2030	245M	3.0000
06/01/2031	255M	3.0000
06/01/2032		
06/01/2033	535M	2.0000
06/01/2034		
06/01/2035	570M	2.0000
06/01/2036		
06/01/2037	600M	2.0000
06/01/2038		
06/01/2039	635M	2.0000
06/01/2040		
06/01/2041	665M	2.0000
06/01/2042		
06/01/2043	700M	2.2500
06/01/2044		
06/01/2045		
06/01/2046	1,125M	3.0000

Total Interest Cost:	$2,500,817.92
Premium:	$393,918.85
Net Interest Cost:	$2,106,899.07
TIC:	2.021299

Time Last Bid Received On:07/07/2021 8:26:37 PDST

This proposal is made subject to all of the terms and conditions of the Official Bid Form, the Official Notice of Sale, and the Preliminary Official Statement, all of which are made a part hereof.

Bidder: Piper Sandler & Co, Minneapolis , MN
Contact: Darci Doneff
Title: Managing Director
Telephone:612-303-2116
Fax:

Issuer Name:	Truckee Meadows Fire Protection District	Company Name:	_____
Accepted By:	_____	Accepted By:	_____
Date:	_____	Date:	_____

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Exhibit 2

(Bid Comparison)

10:30:20 a.m. CST	Upcoming Calendar	Overview	Compare	Summary

Bid Results

Truckee Meadows Fire Port Dt
$7,000,000 General Obligation Capital Improvement Bonds, Series 2021 (Limited Tax)

The following bids were submitted using ***PARITY***® and displayed ranked by lowest TIC.
Click on the name of each bidder to see the respective bids.

Bid Award*	Bidder Name	TIC
☐	Robert W. Baird & Co., Inc.	1.985006
☐	Piper Sandler & Co	2.021299
☐	Raymond James & Associates, Inc.	2.078804

*Awarding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

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TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Municipal Advisor's Certificate

Final Audit Report 2021-07-15

Created:	2021-07-14
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAadjF4H-uFrAq5ztlzRcPZaLXdahyJGMw

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Municipal Advisor's Certificate" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-14 - 6:31:29 PM GMT- IP address: 192.184.124.4

Document emailed to Martin R Johnson (marty@jnaconsultinggroup.com) for signature
2021-07-14 - 6:31:56 PM GMT

Email viewed by Martin R Johnson (marty@jnaconsultinggroup.com)
2021-07-15 - 6:24:57 PM GMT- IP address: 174.71.224.126

Document e-signed by Martin R Johnson (marty@jnaconsultinggroup.com)
Signature Date: 2021-07-15 - 8:59:31 PM GMT - Time Source: server- IP address: 174.71.224.126

Agreement completed.
2021-07-15 - 8:59:31 PM GMT

Adobe Sign

13

Certificate of Robert W. Baird & Co., Inc.

IT IS HEREBY CERTIFIED by the undersigned on behalf of Robert W. Baird & Co., Inc. (the "Purchaser"), as representative of the underwriters for the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021" in the aggregate principal amount of $7,000,000 (the "Bonds"):

1. We acknowledge receipt of the Bonds in the aggregate principal amount of $7,000,000 bearing interest and maturing as provided in the Bond Resolution of the Board of Fire Commissioners of the Truckee Meadows Fire Protection District, Nevada (the "Issuer") on June 1, 2021, and the instruments described therein, and such Bonds being in the denominations and registered in the name of Cede & Co., as nominee of The Depository Trust Company, as requested by us.

2. A bona fide public offering was made for all of the Bonds on the Sale Date at the Prices shown on the inside cover page of the Official Statement for the Bonds. Those Prices are the reasonably expected initial offering Prices of each maturity of the Bonds to the Public which were used by the Purchaser in formulating its bid to purchase the Bonds. For purposes of Paragraphs 2, 3 and 4, the following defined terms shall have the meanings assigned thereto as set forth below.

"Public" means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a Related Party. The term "Related Party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

"Sale Date" means the date the Purchaser's bid for the Bonds was accepted on behalf of the Issuer.

"Underwriter" means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

If a yield is shown on the inside cover page of the Official Statement for any maturity, "Price" herein means the dollar price that produces that yield.

3. The Purchaser was not given the opportunity to review other bids prior to submitting its bid.

4. The bid submitted by the Purchaser constituted a firm bid to purchase the Bonds.

5. We have calculated that the present value of the premium paid to Build America Mutual Assurance Company in the amount of $22,800.00 to obtain the insurance policy guaranteeing the payment of principal and interest on the Bonds (the "Insurance Policy") is less than the present value of the interest reasonably expected to be saved as a result of having the Insurance Policy, using the yield of the Bonds as the discount factor for this purpose. The fees paid to obtain the Insurance Policy were determined in arm's-length negotiations and in our judgment such fees represent a reasonable arm's-length charge for the transfer of credit risk.

6. The Issuer and its counsel may rely on these certifications in concluding that the Bonds meet certain requirements of the Internal Revenue Code of 1986 as amended (the "Code"), relating to tax-exempt bonds; however, nothing herein represents our interpretation of any law and we are not providing any interpretations of law or regulations in executing and delivering this certificate.

[remainder of page intentionally left blank]

DATED as of July 28, 2021.

ROBERT W. BAIRD & CO., INC., as Representative of the Underwriters

By: Geoff Kuczmarski

Title: Director

[Signature Page to Certificate of Robert W. Baird & Co., Inc.]

14

REVENUE CERTIFICATE

WHEREAS, the Board of Fire Commissioners (the "Board") of Truckee Meadows Fire Protection District, Nevada (the "District") has authorized the issuance by the District of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds").

NOW, THEREFORE, THE UNDERSIGNED DOES CERTIFY AS FOLLOWS:

1. I have reviewed the pertinent provisions of the Resolution adopted by the Board on June 1, 2021 (the "Bond Resolution") authorizing the issuance of the Bonds. Capitalized terms, unless otherwise defined herein, have the meanings ascribed to them in the Bond Resolution.

2. The Pledged Revenues derived in the Fiscal Year immediately preceding July 28, 2021, the date of issuance of the Bonds (i.e., Fiscal Year 2020-2021), are at least sufficient to pay an amount equal to the combined maximum annual principal and interest requirements (to be paid during any one Bond Year, commencing with the Bond Year in which the Bonds are issued and ending on the last Bond Year in which any Outstanding Bonds mature) of the Outstanding Bonds and any other Outstanding Superior or Parity Securities of the District (excluding the reserves therefor). Evidence of compliance is attached hereto as Exhibit A.

3. There has been no adjustment of revenues pursuant to sections 803(C) of the bond resolution authorizing the issuance of any Outstanding Parity Securities (the "Outstanding Bond Resolution"). As of the date hereof, there are no Outstanding Superior Securities.

4. The District has not defaulted in making any payments required by Sections 604, 606 or 607 of the Outstanding Bond Resolution, and at the time of the execution of this instrument the District is not in default in making such payments.

5. The limitations in sections 803 of the Outstanding Bond Resolution will not be contravened by the issuance of the Bonds, and the proposed additional securities, i.e., the Bonds, are being issued in strict compliance with the provisions of the Outstanding Bond Resolution.

6. There is no reason why the District may not deliver the Bonds in the aggregate principal amount of $7,000,000 as provided in the Bond Resolution.

7. This certificate is for the benefit of each owner of the Bonds.

IN WITNESS WHEREOF, I have hereunto set my hand on July 28, 2021.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By: Cynthia Vance
Cindy Vance
Chief Fiscal Officer

[Signature page to Revenues Certificate]

Exhibit A

(Attach evidence of compliance with additional bonds test)

Historical Pledged Revenues and Pro Forma Debt Service Coverage

	2016 Actual[2]	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Consolidated Tax Receipts[1]	$7,314,241	$7,713,537	$8,346,596	$8,725,419	$9,021,756	$9,331,699
% Change	5.5%	5.5%	8.2%	4.5%	3.4%	3.4%
Pledged Revenues (15% of Consolidated Tax Receipts)	$1,097,136	$1,157,031	$1,251,989	$1,308,813	$1,353,263	$1,399,755
Parity Securities Debt Service[3]	$531,632	$531,632	$531,632	$531,632	$531,632	$531,632
Coverage	2.1x	2.2x	2.4x	2.5x	2.6x	2.6x

(1) Excludes amounts refunded to a taxpayer in fiscal years 2019 and 2020, which result in reported and estimated consolidated tax of $207,387 and $101,014, respectively.

(2) Includes amounts distributed to the Sierra Fire Protection District, which merged with the District in fiscal year 2017.

(3) Represents estimated combined maximum annual debt service on the 2021 Bonds and the Parity Lien Bonds occurring in fiscal year 2025.

Source: The District; the District's Comprehensive Annual Financial Reports for fiscal years 2016-2020 and the District's 2022 Final Budget; compiled by the Municipal Advisor.

TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Closing Documents

Final Audit Report 2021-07-15

Created:	2021-07-14
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIx2-xdU6YLktywfOp0z1DJffALHIFdCQ

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Closing Documents" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-14 - 7:19:47 PM GMT- IP address: 192.184.124.4

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Document e-signed by Cynthia Vance (cvance@tmfpd.us)
Signature Date: 2021-07-15 - 4:23:33 PM GMT - Time Source: server- IP address: 148.186.0.213

Agreement completed.
2021-07-15 - 4:23:33 PM GMT

Adobe Sign

15

The Depository Trust Company

A subsidiary of the Depository Trust & Clearing Corporation

BLANKET ISSUER LETTER OF REPRESENTATIONS

(To be completed by Issuer and Co-Issuer(s), if applicable)

Truckee Meadows Fire Protection District, Nevada

(Name of Issuer and Co-Issuer(s), if applicable)

07/19/2021

(Date)

The Depository Trust Company
18301 Bermuda Green Drive
Tampa, FL 33647
Attention: Underwriting Department

Ladies and Gentlemen:

This letter sets forth our understanding with respect to all issues (the "Securities") that Issuer shall request to be made eligible for deposit by The Depository Trust Company ("DTC").

Issuer is: **(Note: Issuer shall represent one and cross out the other.)**

[incorporated in] [formed under the laws of] the State of Nevada.

To induce DTC to accept the Securities as eligible for deposit at DTC, and to act in accordance with DTC's Rules with respect to the Securities, Issuer represents to DTC that issuer will comply with the requirements stated in DTC's Operational Arrangements, as they may be amended from time to time.

Very truly yours,

Note:
Schedule A contains statements that DTC believes accurately describe DTC, the method of effecting book-entry transfers of securities distributed through DTC, and certain related matters.

Truckee Meadows Fire Protection District, Nevada
(Issuer)

By: Cynthia Vance
(Authorized Officer's Signature)

Cynthia Vance
(Print Name)

3663 Barron Way
(Street Address)

Reno, NV Washoe County 89511
(City) (State) (Country) (Zip Code)

(775) 326-6070
(Phone Number)

cvance@tmfpd.us
(E-mail

DTCC
Address)

BLOR 06-2013

SCHEDULE A
(To Blanket Issuer Letter of Representations)

SAMPLE OFFERING DOCUMENT LANGUAGE DESCRIBING BOOK-ENTRY-ONLY ISSUANCE

(Prepared by DTC--bracketed material may be applicable only to certain issues)

1. The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the securities (the "Securities"). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for [each issue of] the Securities, [each] in the aggregate principal amount of such issue, and will be deposited with DTC. [If, however, the aggregate principal amount of [any] issue exceeds $500 million, one certificate will be issued with respect to each $500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.]

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at **www.dtcc.com**.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC 's records. The ownership interest of each actual purchaser of each Security ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. [Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities m ay wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.]

[6. Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.]

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from Issuer or Agent, on payable date in accordance with their respective holdings shown on DT C's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, Agent, or Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of Issuer or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

[9. A Beneficial Owner shall give notice to elect to have its Securities purchased or tendered, through its Participant, to [Ten der/Remarketing] Agent, and shall effect delivery of such Securities by causing the Direct Participant to transfer the Participant's interest in the Securities, on DTC's records, to [Tender/Remarketing] Agent. The requirement for physical delivery of Securities in connection with an optional tender or a mandatory purchase will be deemed satisfied when the ownership rights in the Securities are transferred by Direct Participants on DTC's records and followed by a book-entry credit of tendered Securities to [Tender/Remarketing] Agent's DTC account.]

10. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

11. Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

12. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

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$7,000,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bond
(Additionally Secured by Pledged Revenues)
Series 2021

FEDERAL TAX EXEMPTION CERTIFICATE

The undersigned hereby certifies for and on behalf of the Truckee Meadows Fire Protection District, Nevada (the "District") as to the following facts, estimates and circumstances:

1. In General.

1.1. The District is issuing and delivering, simultaneously with the delivery of this Tax Certificate, its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds").

1.2. The undersigned Chief Fiscal Officer of the District is one of the officers of the District delegated the responsibility for issuing the Bonds.

1.3. I am familiar with the proceedings of the Board of Fire Commissioners of the District (the "Board") taken preliminary to and in issuance of the Bond, including the resolution adopted by the Board on June 1, 2021 and authorizing the issuance of the Bonds.

1.4. This Tax Certificate is for the purpose of establishing the reasonable expectations of the District as to future events relating to the Bonds pursuant to the Internal Revenue Code of 1986, as amended to the date hereof, and to the Regulations as specifically required by Regulation Section 1.148-2(b) and for the purpose of evidencing compliance with and setting forth procedures which are designed to comply with certain provisions of the Code and the Regulations.

1.5. To the best of my knowledge, information and belief, the expectations contained in this Tax Certificate are reasonable.

1.6. The District has not been notified of any listing or proposed listing of the District by the Internal Revenue Service as an issuer that may not certify its bonds.

1.7. Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms within the Resolution. The District has determined to calculate the "Issue Price" of the Bonds based on the Competitive Sale Rule (as defined herein). As so calculated, the Issue Price is $7,441,981.60, as certified in the Municipal Advisor Competitive Sale Certificate, dated as of the date hereof, executed by JNA Consulting Group, LLC (the "Municipal Advisor"). "Competitive Sale Rule" means the reasonably expected initial offering price of the Bonds to the public as of the sale date as provided in Regulation Section 1.148-1(f)(2)(iii).

2. Purpose of the Bonds. The Bonds are being issued for the purpose of providing moneys which will be sufficient to finance the financing the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property for the District (the "Project").

3. Cost of Project; No Overissuance.

3.1. The estimated total cost of the Project including the costs and expenses listed in Section 4.2 hereof is not less than $7,441,981.60, plus the investment income expected to be earned thereon.

3.2. The estimated total cost of the Project set forth in Section 3.1 of this Tax Certificate will be not less than the amount received from the sale of the Bonds as set forth in Section 4.1 of this Tax Certificate, plus the investment income earned thereon.

4. Application of Sale Proceeds.

4.1. The net amount received by the District from the sale of the Bonds (the "Sale Proceeds") will be $7,441,981.60 which amount consists of the aggregate principal amount of $7,000,000.00, plus original issue premium of $441,981.60.

4.2. The Sale Proceeds ($7,441,981.60) and all investment income earned thereon is expected to be needed and fully expended as follows:

(i) An amount of the Sale Proceeds equal to $163,950.00 will be used to provide for the payment of expenses incurred in connection with the issuance of the Bonds.

(ii) An amount of the Sale Proceeds equal to $95,593.75 will be used on the date hereof for the payment of the underwriter's discount with respect to the Bonds.

(iii) An amount of the Sale Proceeds equal to $22,800.00 will be paid to Build America Mutual Assurance Company (the "Bond Insurer") on the date hereof to provide a municipal bond insurance policy on the Bonds (collectively, the "Insurance Policy") guaranteeing the payment of principal and interest on the Bonds.

(iv) An amount of the Sale Proceeds equal to $7,159,637.85 will be deposited into the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021, Project Construction and Other Acquisition Account created in the Resolution (the "Construction Account") and used, together with the investment income thereon, for the payment of costs of the Project.

5. Expenditure, Time, and Due Diligence Test. The District reasonably expects that at least eighty-five percent of the Net Sale Proceeds of the Bonds allocable to the Project will be allocated to expenditures for the Project within three years of the date hereof. The District will incur within six months of the date hereof a substantial binding obligation (i.e., not subject to contingencies within the control of the District or a related party) to a third-party to expend at least five percent of the Net Sale Proceeds of the Bonds on the costs of the Project. The completion of acquisition, construction, equipment and improvement of the Project and the allocation of Net Sale Proceeds of the Bonds to expenditures for the Project will proceed with due diligence.

6. No Replacement. No portion of the amounts received from the sale of the Bonds will be used as a substitute for other funds which were otherwise to be used as a source of financing for any of the purposes specified in Section 2 hereof and which will be used to acquire, directly or indirectly, Investment Property producing a Yield in excess of the Yield of the Bonds.

7. Economic Life of the Project. The weighted average reasonably expected economic life of the facilities financed by the Bonds, determined as of the issue date, is at least 11.5 years. The weighted average maturity of the Bonds is not greater than 13.771 years, as calculated by the Municipal Advisor. The weighted average maturity of the Bonds therefore does not exceed 120% of the average reasonably expected economic life of the facilities financed by the Bonds.

8. Bond Fund. The expected source of payment of principal of, and interest on, the Bond will be Pledged Revenues (as defined in the Resolution) and, if and to the extent necessary, General Taxes on all property, both real and personal, subject to taxation within the boundaries of the District and other moneys deposited from time to time, to pay principal of, and interest on, the Bond as it becomes due as provided in the Resolution. Such amounts are deposited into the Bond Fund, as defined in the Resolution (the "Bond Fund") to be used to pay principal of, and interest on, the Bond. Amounts deposited in the Bond Fund will be depleted at least annually, except for a reasonable carryover amount, if any, not to exceed the greater of (i) the earnings on the funds for the immediately preceding Bond Year, or (ii) one-twelfth (1/12) of the principal and interest payments on the Bond for the immediately preceding Bond Year.

9. Rebate Fund. There is hereby created a separate account to be known as the Rebate Fund. All amounts to be deposited into the Rebate Fund and all amounts on deposit therein shall be paid to the U.S. Department of Treasury at the times and in the amounts required by this Tax Certificate.

10. Application of Investment Earnings. Net investment earnings on amounts in any fund or account will be retained therein and used for the purposes thereof.

11. No Other Funds. Other than the funds described herein, no fund or account of any such fund which secures or otherwise relates to the Bonds has been established, nor are any funds or accounts expected to be established, pursuant to any instrument.

12. Single Issue. The District does not expect to issue other obligations which will be: (a) sold at substantially the same time as the Bonds (i.e., less than 15 days apart); (b) sold pursuant to the same plan of financing with the Bonds; and (c) reasonably expected to be paid for from substantially the same source of funds as will be used to pay the Bonds.

13. Temporary Periods and Yield Limitations.

13.1. All amounts allocable to the costs of issuing the Bonds and all investment income thereon will be used for the payment of costs of issuance on or before one year from the date hereof. Such amounts may be invested without regard to Yield restriction. Investment earnings on such amounts that are retained therein may be invested without regard to Yield restriction for a period not to exceed one year from the date of receipt of the amount earned. Such amounts are, however, subject to the Rebate Requirement as set forth in Exhibit B hereto.

13.2. Amounts deposited in the Bond Fund may be invested without regard to Yield restrictions for a period not to exceed 13 months from the date of deposit of such amounts to such funds.

13.3. Investment earnings on amounts deposited into the Bond Fund may be invested without regard to Yield restriction for a period ending 13 months from the date of initial receipt and thereafter at a Yield not in excess of the Yield on the Bonds.

13.4. Proceeds derived from the sale of the Bonds deposited into the Construction Account to finance the cost of the Project may be invested without regard to Yield restriction (subject to the Rebate Requirement) for a period not to exceed three years from the date hereof and, thereafter, shall be invested at a Yield not in excess of the Yield of the Bonds. Investment earnings on obligations acquired with such proceeds may be invested without regard to Yield restriction (subject to the Rebate Requirement) for a period not exceeding three years from the date hereof or one year from receipt thereof, whichever is longer and, thereafter, shall be invested at a Yield not in excess of the Yield of the Bonds.

14. Payment for Qualified Guarantee. The fees paid and to be paid to the Bond Insurer to provide the Insurance Policy for the Bonds may be taken into account as a payment for a "qualified guarantee" (as such term is defined in Regulation Section 1.148-4(f)), based on the representations of Robert W. Baird & Co., Inc., as representative of the underwriters of the Bonds, and the Bond Insurer that, among other things, the Present Value of the fees paid and to be paid to the Bond Insurer to obtain the Insurance Policy is less than the Present Value of the interest reasonably expected to be saved as a result of having the Insurance Policy, using the Yield of the Bonds as the discount factor for this purpose, that the fees paid and to be paid to

obtain the Insurance Policy were determined in arm's-length negotiations and such fees represent a reasonable arm's-length charge for the transfer of credit risk.

15. Allocation of Proceeds to Projects; Reimbursements. A portion of the proceeds of the Bond will be used to reimburse the District for expenses paid prior to the date hereof on the Project. All of such expenses were paid on or after December 4, 2020, which is within sixty (60) days of February 2, 2021, the date the District through the Board adopted the reimbursement intent resolution with respect to the Project and the Bonds, and is within 3 years of the date hereof. A list of the projects to which Bond Proceeds are being allocated is on file with the District and the list is attached hereto as Exhibit E. All of the expenses in the amount of $17,978.50 constitute preliminary expenditures for architectural services and costs of issuance and do not exceed 20 percent of the aggregate issue price of the Bonds and such reimbursed costs were incurred solely with respect to preliminary expenditures within the meaning of Regulation Section 1.150-2(f)(2). Regulation Section 1.150-2(f)(2) provides that preliminary expenditures include architectural, engineering, surveying, soil testing, bond issuance and similar costs that are incurred prior to the commencement of acquisition, construction or rehabilitation of a project.

16. Bond Yield. The Yield of the Bonds, as calculated by the Municipal Advisor, is 1.8282%.

17. Rebate and Accounting. The District will comply with Exhibit B – "Rebate" and Exhibit C – "Accounting and Allocation Rules; Valuation" throughout the term of the Bonds. There are several elections which must be made as of the date of issuance with respect to the Rebate Requirement.

(i) With respect to any reasonably required reserve fund, an election can be made not to include the earnings thereon in Available Construction Proceeds for purposes of calculating the two-year expenditure requirement. If this election is made, the earnings on the reserve fund are subject to the Rebate Requirement from the date of issuance. The District hereby does not make this election.

(ii) For purposes of demonstrating that the Bonds constitute a

construction issue within the meaning of Section 148(f)(4)(C)(iv) of the Code, an election can be made, with respect to the provisions that are based on the District's reasonable expectations, to apply all of those provisions based on actual facts. The District hereby does make this election.

(iii) Where less than 75% of the Available Construction Proceeds of an issue are to be used for construction expenditures, such as where an issue is part construction and part non-construction, an election may be made to treat each portion as a separate issue. If this election is made, only one "issue" (the construction part) can qualify for the two-year rule. The District hereby does not make this election.

(iv) Where the expenditure requirements are not met, the District may elect to be subject to a penalty in lieu of being subject to the rebate rules. The penalty is the product of 1.5% and under-expended proceeds as of the end of the spending period. For each spending period, under-expended proceeds is the difference between the Available Construction Proceeds spent and the Available Construction Proceeds required to be spent according to the expenditure schedule. The penalty is to be recalculated and paid for each spending period until the Bonds and any bonds issued to refund the Bonds are repaid. The penalty must be remitted within 90 days of the end of the spending period to which it relates. The District hereby does not make this election.

18. Prohibited Uses of Proceeds; Federal Guarantees; Miscellaneous.

18.1. None of the proceeds of the Bonds will be used (directly or indirectly) to acquire any Nongovernmental Output Property or to make or finance loans to persons other than Governmental Units, other than (i) loans which enable the borrower to finance any governmental tax or assessment of general application for specific essential governmental functions or (ii) loans which consist of investments in Nonpurpose Investments.

18.2. Not more than 10% of the Proceeds of the Bonds will be used (directly or indirectly) in a trade or business (or to finance facilities which are used in a trade or business Not more than an amount which is less than 10% of the proceeds of the Bonds will be used to finance

Output Facilities other than facilities for furnishing water, any portion of the output of which is dedicated to or otherwise made available for use by persons other than Governmental Units on a basis other than that provided to the general public.

18.3. Not more than 10% of the proceeds of the Bonds will be used (directly or indirectly) in a trade or business (or to finance facilities which are used in a trade or business) carried on by any person other than a Governmental Unit. Not more than 5% of the proceeds of the Bonds will be used (directly or indirectly) in a trade or business (or to finance facilities which are used in a trade or business) carried on by any person other than a Governmental Unit which private business use is not related to any governmental use or is disproportionate to governmental use, all as described in Section 141(b)(3) of the Code ("Unrelated or Disproportional Use"). For the purpose of this Section, use as a member of the general public shall not be taken into account.

18.4. The immediately preceding subsection shall apply only if the payment of 10% or more (5% or more in the case of Unrelated or Disproportional Use) of the principal of or interest on the Bonds is (under the terms of the Bonds or any underlying arrangement) directly or indirectly secured by any interest in property used or to be used for a private business use or in payments in respect of such property or derived from payments whether or not to the District in respect of property or borrowed money used or to be used for a private business use.

18.5. The payment of the principal of and interest on the Bonds is not and will not be guaranteed directly or indirectly by the federal government within the meaning of Section 149(b) of the Code.

18.6. Not more than 50% of the proceeds of the Bonds will be invested in Nonpurpose Investments having a substantially guaranteed Yield for 4 or more years.

18.7. None of the amount received from the sale of the Bonds will be used to refund or refinance any Tax-Exempt Obligations including, for the purposes of this paragraph only, Tax-Exempt Obligations which are specified private activity bonds as defined in Section 57(a)(5)(C) of the Code.

18.8. The District does not expect to sell or otherwise dispose of the projects financed by the Bonds before final retirement of the Bonds.

18.9. In the Resolution, the District designated the Bonds as a qualified tax-exempt obligations for purposes of 265(b)(3)(B) of the Code. The District does not expect to issue more than $10,000,000 of tax-exempt obligations during calendar year 2021.

18.10. This Tax Certificate is, in part, to serve as a guideline in implementing the requirements of Sections 141 to 150 of the Code. If regulations, rulings, announcements and notices validly promulgated under the Code contain requirements which differ from those outlined here and which must be satisfied for the Bonds to be Tax-Exempt Obligations or in order to avoid the imposition of penalties under Section 148 of the Code, pursuant to the covenants contained in the Resolution, the District is obligated to take such steps as are necessary to comply with such requirements. If under those pronouncements, compliance with any of the requirements of this Tax Certificate is not necessary to maintain the exclusion of interest on the Bonds from gross income and alternative minimum taxable income (except to the extent of certain adjustments applicable to corporations) or to avoid the imposition of penalties on the District under Section 148 of the Code, the District shall not be obligated to comply with that requirement. The District has been advised to seek the advice of competent counsel with a nationally recognized expertise in matters affecting exclusion of interest on municipal bonds from gross income in fulfilling its obligations under the Code to take all steps as are necessary to maintain the status of the Bonds as Tax-Exempt Obligations.

Dated July 28, 2021.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By: Cynthia Vance
Cindy Vance
Chief Fiscal Officer

[Signature page to Federal Tax Exemption Certificate for Series 2021]

EXHIBIT A
DEFINITIONS

A.1. "Available Construction Proceeds" means, with respect to the Bonds, the amount equal to the sum of the issue price of the Bonds, earnings on such portion of the issue price, earnings on any amounts in a reasonably required reserve or replacement fund not funded by the Bonds and earnings on all of the foregoing earnings, less the amount of such issue price deposited in a reasonably required reserve or replacement fund and less the issuance costs financed by the Bonds. For purposes of this definition, earnings include earnings on any tax-exempt bond. Earnings on any reasonably required reserve or replacement fund are "Available Construction Proceeds only to the extent that those earnings accrue before the earlier of (i) the date construction is substantially completed or (ii) the date that is two years after the issue date. For this purpose, the date construction is substantially completed is either the date that the construction financed with the proceeds of the Bonds is substantially complete or the date on which construction is abandoned. In no event, however, will construction be considered substantially completed earlier than the date that the District has spent Available Construction Proceeds on the construction in an amount equal to at least 90% of the total cost of construction that the District reasonably expects as of such date will be financed with proceeds of the Bonds. If only a portion of the construction is abandoned, the date of substantial completion is the date that the non-abandonment portion of the construction is substantially completed.

A.2. "Bond Year" means the one-year period (or, in the case of the first Bond Year, the shorter period from the date of issue of the Bonds) ending on the day in the calendar year that is selected by the District. If no day is selected by the District before the earlier of the final maturity of the Bonds or the date that is five years after the date of issue, each Bond Year ends at the close of business on the day preceding the anniversary date of the issue date and on the final maturity date.

A.3. "Code" means the Internal Revenue Code of 1986, as amended to the date of the Tax Certificate to which this exhibit is attached.

A.4. "Commingled Fund" means any fund or account containing both Gross Proceeds of an issue and amounts in excess of $25,000 that are not Gross Proceeds of that issue if the amounts in the fund or account are invested and accounted for collectively, without regard to the source of funds deposited in the fund or account.

A.5. "Computation Date" means each date on which the Rebate Amount for an issue is computed.

A.6. "Computation Date Credit" means with respect to an issue a credit of $1,780 (as may be adjusted from time to time by the Treasury Department) against the rebatable arbitrage on (i) the last day of each Bond Year during which there are amounts allocated to Gross Proceeds of an issue subject to the Rebate Requirement; and (ii) the final maturity date for an issue.

A.7. "Computation Period" means the period between Computation Dates. The first Computation Period begins on the date hereof and ends on the first Computation Date. Each succeeding Computation Period begins on the date immediately following the Computation Date and ends on the next Computation Date.

A.8. "Construction Expenditures" means capital expenditures (i.e., costs of a type that are properly chargeable to a capital account, or that would be so chargeable with a proper election under general federal income tax principles or with the application of the definition of "Placed in Service") that, on or before the date the property financed by the expenditures is placed in service, are allocable to the cost of (i) Constructed Personal Property or (ii) Real Property (other than expenditures for the acquisition of any interest in land and the acquisition of any interest in existing Real Property other than land, except that expenditures are not for the acquisition of an interest in existing Real Property other than land if the purchase contract requires the seller to build or install the property (such as under a "turnkey contract") and the property has not been built or installed at the time the parties enter into the contract, provided that, if the property has been partially built or installed at the time the parties enter into the contract, expenditures that are allocable to the portion of the property built or installed before that time are expenditures for the acquisition of existing Real Property).

A.9. "Constructed Personal Property" means Tangible Personal Property (or, if acquired pursuant to a single acquisition contract, properties) or Specially Developed Computer Software if a substantial portion of the property or properties is completed more than 6 months after the earlier of the date construction or rehabilitation commenced and the date the District entered into an acquisition contract; based on the reasonable expectations of the District, if any, or representations of the person constructing the property, with the exercise of due diligence, completion of construction or rehabilitation (and delivery to the District) could not have occurred within that 6-month period; and if the District itself builds or rehabilitates the property, not more than 75% of the capitalizable cost if attributable to property acquired by the District (such as components, raw materials, and other supplies).

A.10. "Governmental Unit" means a state or political subdivision thereof. Such term does not include the United States or any agency or instrumentality thereof.

A.11. "Gross Proceeds" means the Proceeds of the Bonds and any Replacement Proceeds for the Bonds.

A.12. "Investment Proceeds" means any amounts actually or constructively received from investing Proceeds of the Bonds.

A.13. "Investment Property" means any security or obligation within the meaning of Section 148(b)(2) of the Code, any annuity contract, any interest in any residential rental property for family units which is not located within the jurisdiction of the issuer, any "specified private activity bond" within the meaning of Section 57(a)(5)(c) of the Code, and any other "Investment-Type Property."

A.14. "Investment-Type Property" means any property that is held principally as a passive vehicle for the production of income. A prepayment for property or services is Investment-Type Property if a principal purpose for prepaying is to receive an investment return from the time the prepayment is made until the time payment would otherwise be made. A prepayment is not Investment-Type Property if prepayments on substantially the same terms are made by a substantial percentage of persons who are similarly situated to the issuer but who are not beneficiaries of tax-exempt financing.

A.15. "Multipurpose Issue" means an issue that is used for two or more separate governmental purposes.

A.16. "Net Sale Proceeds" means Sale Proceeds, less the portion of those Sale Proceeds invested in a reasonably required reserve or replacement fund.

A.17. "Nongovernmental Output Property" means any property (or interest therein) which prior to the date such property was acquired by the issuer was used (or held for use) by a person other than a governmental unit, in connection with an Output Facility (other than a facility for the furnishing of water), as provided in Section 141(d) of the Code.

A.18. "Nonpurpose Investment" means any Investment Property that is not a Purpose Investment.

A.19. "Output Facility" means electric and gas generation, transmission, distribution, and related facilities, and water collection, storage and distribution facilities according to Section 141(b)(4) of the Code.

A.20. "Payment" means:

a. amounts actually or constructively paid to acquire a Nonpurpose Investment (or treated as paid to a Commingled Fund);

b. in the case of a Nonpurpose Investment that is first allocated to an issue on a date after it is actually acquired (e.g., an investment that becomes allocable to Transferred Proceeds or to Replacement Proceeds) or that becomes subject to the Rebate Requirement on a date after it is actually acquired (e.g., an investment allocated to a reasonably required reserve or replacement fund for a construction issue at the end of the two-year spending period), the Value of that investment on that date;

c. in the case of a Nonpurpose Investment that was allocated to an issue at the end of the preceding Computation Period, the Value of that Nonpurpose Investment at the beginning of the Computation Period; and

d. the Computation Date Credit.

A.21. "Pre-issuance Accrued Interest" means amounts representing interest that has accrued on an obligation for a period of not greater than one year before its issue date but only if those amounts are paid within one year after the date hereof.

A.22. "Present Value" in general means with respect to an investment on any date an amount equal to the present value of all unconditionally payable Receipts to be received from and Payments to be paid for the investment after that date, using the Yield on the investment as the discount rate. Present value of an investment is computed under the economic accrual method, using the same compounding interval and financial conventions used to compute the Yield of the Bonds.

A.23. "Proceeds" of the Bonds means any Sale Proceeds, Investment Proceeds and Transferred Proceeds of an issue.

A.24. "Purpose Investment" means an investment that is acquired to carry out the governmental purpose of an issue.

A.25. "Qualified Administrative Costs" means reasonable, direct administrative costs, other than carrying costs, such as separately stated brokerage and selling commissions that are comparable to those charged nongovernmental entities in transactions not involving tax-exempt bond proceeds, but not legal and accounting fees, recordkeeping, custody or similar costs. For a guaranteed investment contract, a broker's commission paid on behalf of either an issuer or the provider is not a Qualified Administrative Cost to the extent that the commission exceeds the lesser of (i) $42,000 (as may be adjusted from time to time by the Treasury Department) and (ii) 0.2% of the amount of Gross Proceeds the issuer reasonably expects, as of the date the contract is acquired, to be deposited in the guaranteed investment contract over the term of the contract or, if more, $4,000.

A.26. "Real Property" means land and improvements thereto, such as buildings or other inherently permanent structures, including interests in real property. For example, Real Property includes wiring in a building, plumbing systems, central heating or air-conditioning systems, pipes or ducts, elevators, escalators installed in a building, paved parking areas, roads, wharves and docks, bridges, and sewage lines.

A.27. "Reasonable Retainage" means an amount, not to exceed 5 percent of Available Construction Proceeds as of the end of the fourth spending period, that is retained for reasonable business purposes relating to the property financed with the proceeds of the Bonds, such as to ensure or promote compliance with the terms of a construction contract. Retainage is reasonable if the retained amount is not yet payable, or, at the end of the 2-year period following the issue date, the District determines that an actual dispute exists regarding either completion of construction or payment.

A.28. "Rebate Fund" means the separate fund established by the District as described in Section 10 of the Tax Certificate.

A.29. "Rebate Amount" means with respect to the Bonds, the amount computed as described in Exhibit B to the Tax Certificate.

A.30. "Rebate Requirement" shall have the meaning ascribed thereto in Exhibit B to the Tax Certificate.

A.31. "Receipt" means:

a. amounts actually or constructively received from a Nonpurpose Investment (including amounts treated as received from a Commingled Fund);

b. in the case of a Nonpurpose Investment that ceases to be allocated to an issue before its disposition or redemption date (e.g., an investment that becomes allocable to Transferred Proceeds of another issue or that ceases to be allocable to the issue pursuant to the Universal Cap) or that ceases to be subject to the Rebate Requirement on a date earlier than its disposition or redemption date (e.g., an investment allocated to a fund initially subject to the Rebate Requirement but that subsequently qualifies as a bona fide debt service fund), the Value of that Nonpurpose Investment on that date; and

c. in the case of a Nonpurpose Investment that is held at the end of a Computation Period, the Value of that Nonpurpose Investment at the end of that Computation Period.

A.32. "Regulations" means the Treasury Regulations promulgated under Sections 103 and 141 through 150 of the Code, and to the extent applicable, any subsequent amendments to such regulations or any successor regulations.

A.33. "Replacement Proceeds" means amounts that have a sufficiently direct nexus to an issue to conclude that the amounts would have been used for that governmental purpose if the Proceeds of the issue were not used or to be used for that governmental purpose. For this purpose, "governmental purposes" include the expected use of amounts for the payment of debt service on a particular date. The mere availability or preliminary earmarking of amounts for a governmental purpose, however, does not in itself establish a sufficient nexus to cause those amounts to be Replacement Proceeds. Replacement Proceeds include, but are not limited to, amounts held in a sinking fund or a pledged fund. For these purposes, an amount is pledged to pay principal of or interest on an issue if there is reasonable assurance that the amount will be available for such purposes in the event that the issuer encounters financial difficulties.

A.34. "Reserve or Replacement Fund" includes any reasonably required reserve or replacement fund (as described in Section 148(d) of the Code), any fund reasonably expected to be used to pay the principal of or interest on the Bonds (including any sinking fund (as defined in Regulation Section 1.148-1(c)(2)) for the Bonds and any bona fide debt service fund (as defined in Regulation Section 1.148-1(b)), any fund pledged directly or indirectly to the payment of the Bonds in such a manner that the owners of the Bonds have a reasonable assurance that the fund will be available to directly or indirectly pay debt service on the Bonds if the District encounters

financial difficulties, and any other amounts treated as being in a reserve or replacement fund by the Regulations.

A.35. "Sale Proceeds" means any amounts actually or constructively received by the District from the sale of the Bonds, including amounts used to pay underwriter's discount or compensation and interest other than Pre-issuance Accrued Interest.

A.36. "Specially Developed Computer Software" means any program or routine used to cause a computer to perform a desired task or set of tasks, together with the documentation required to describe and maintain such program, provided that the software is specially developed and is functionally related and subordinate to Real Property or other Constructed Personal Property.

A.37. "Tangible Personal Property" means any tangible property except Real Property and includes interests in tangible personal property, (e.g., machinery that is not a structural component of a building and furnishings).

A.38. "Tax Certificate" means the Federal Tax Exemption Certificate delivered by the District to which this Exhibit is attached.

A.39. "Tax-Exempt Obligation" means any obligation the interest on which is excluded from gross income under Section 103(a) of the Code and which is not a specified private activity bond as defined in Section 57(a)(5)(C) of the Code. Such term includes an interest in a regulated investment company to the extent that at least 95% of the income to the holder of the interest is interest that is excludable from gross income under Section 103(a) of the Code.

A.40. "Transferred Proceeds" shall have the meaning given in Section 1.148-1(b) of the Regulations.

A.41. "Universal Cap" means the Value of all then outstanding bonds of the issue.

A.42. "Value (of a Bond)" means with respect to a bond issued with not more than 2% original issue discount or original issue premium, the outstanding principal amount, plus accrued unpaid interest; for any other bond, its Present Value.

A.43. "Value (of an Investment)" means any of the following:

a. with respect to an investment with not more than 2% original issue discount or original issue premium, the outstanding stated principal amount, plus accrued unpaid interest;

b. with respect to a fixed rate investment, its Present Value;

c. except as provided in (d), with respect to any investment, its fair market value; or

d. with respect to any yield-restricted investment, its Present Value.

A.44. "Yield of an Investment" means the discount rate that, when used in computing the Present Value of all unconditionally payable Receipts from the investment, produces an amount equal to the Present Value of all unconditionally payable Payments for the investment. Unless otherwise decided by the District, the Yield on any investments and the Yield of the Bonds shall be calculated using a 360-day year and a semi-annual compounding interval.

A.45. "Yield of the Bonds" means the discount rate that, when used in computing the Present Value as of the issue date of all unconditionally payable payments of principal, interest, and fees for qualified guarantees reasonably expected to be paid on the issue produces an amount equal to the Present Value, using the same discount rate, of the aggregate issue price on the Bonds of the issue as of the issue date. Mandatory and expected contingent redemptions are taken into account, based on reasonable expectations as of the issue date. If Bonds subject to mandatory redemption have a stated redemption price at maturity in excess of one-fourth of one percent multiplied by the product of the stated redemption price at maturity and the number of years to their weighted average maturity date (determined by taking into account the mandatory redemption schedule), then, in computing Yield of the Bonds, such bonds are treated as redeemed at their Present Value; otherwise such bonds are treated as redeemed at their outstanding stated principal amount plus accrued unpaid interest. Optional redemptions are not taken into account in determining the Yield of the Bonds unless they satisfy one of the three following conditions:

a. The Bonds are subject to optional redemption within 5 years of the issue date and the Yield on the issue computed by assuming all Bonds so subject to redemption are redeemed at maturity is more than one-eighth of one percent higher than the Yield on that issue computed by assuming all such Bonds are redeemed at the earliest date for their redemption;

b. The Bonds are issued at an issue price that exceeds the stated redemption price at maturity by more than one-fourth of one percent multiplied by the product of the stated redemption price at maturity and the number of complete years to the first optional redemption date (e.g., an original issue premium in excess of 2.5% in the case of a 10-year no call bond); or

c. The Bond subject to optional redemption bears interest at increasing interest rates (i.e., a stepped coupon bond).

EXHIBIT B
REBATE

B.1. Generally. In order to implement the provisions of Section 148(f) of the Code, the District will establish a separate fund called the Rebate Fund into which will be deposited any amount required to be rebated to the federal government pursuant to Section 148(f) of the Code. Section 148(f) of the Code requires that certain earnings on Nonpurpose Investments allocable to the Gross Proceeds of the Bonds be paid to the federal government to prevent the Bonds from being arbitrage bonds. The arbitrage that must be rebated is based on the difference between the amount actually earned on Nonpurpose Investments and the amount that would have been earned if those investments had a Yield equal to the Yield of the Bonds. As of any date, the Rebate Amount for the Bonds is the excess of the future value, as of that date, of all Receipts on Nonpurpose Investments over the future value, as of that date, of all Payments on Nonpurpose Investments (taking into account that the Computation Date Credit is a Payment on Nonpurpose Investments). The future value of a Payment or Receipt at the end of any period is determined using the economic accrual method and equals the value of that Nonpurpose Payment or Receipt when it is paid or received (or treated as paid or received), plus interest assumed to be earned and compounded over the period at a rate equal to the Yield of the Bonds, using the same compounding interval and financial conventions used to compute the Yield of the Bonds. In order to meet the Rebate Requirements of the Code, unless Subsection B.10, B.11, or B.12 applies or unless during each Bond Year all Gross Proceeds are invested at a Yield that is less than the Yield of the Bonds or are invested in Tax-Exempt Obligations, the District will comply with and take the action required hereby.

B.2. Computation Dates. The District may treat any date as a Computation Date. After the first required rebate payment is made, the District must consistently treat either the end of each Bond Year or the end of each fifth Bond Year as Computation Dates and may not change these Computation Dates after the first rebate payment is made.

B.3. Final Computation Date. The date that the Bonds are discharged is the Final Computation Date. For an issue retired within three years of the issue date, however, the Final Computation Date need not occur before the end of 8 months after the issue date or during the period in which the District reasonably expects that any of the spending exceptions to the Rebate Requirement will apply to the issue.

B.4. Amount of Required Rebate Installment Payments. For Computation Dates other than the Final Computation Date, the District must rebate an amount that when added to the future value, as of that Computation Date, of previous rebate payments made for the Bonds, equals at least 90% of the Rebate Amount as of that date. In all events, the first rebate payment must be made for a Computation Date that is not later than five years after the issue date and subsequent payments must be made for a Computation Date that is not later than five years after the previous Computation Date for which a payment was made. For the Final Computation Date, a final rebate payment must be paid in an amount that, when added to the future value of

previous rebate payments made for the Bonds, equals 100% of the Rebate Amount as of that date.

B.5. Bona Fide Debt Service Fund Exception. As the Bonds are not private activity bonds and have an average maturity of greater than five years and a fixed rate of interest, amounts earned on moneys in the debt service fund shall not be taken into account for purposes of complying with the Rebate Requirement.

B.6. Time and Manner of Rebate Payment. Each rebate payment must be paid no later than 60 days after the Computation Date to which the payment relates. Any rebate payment paid within this 60-day period may be treated as paid on the Computation Date to which it relates. Each payment made pursuant to the requirements of this Exhibit shall be filed with the Internal Revenue Service Center, Ogden, Utah 84201, and shall be accompanied by Form 8038-T.

B.7. Penalty in Lieu of Loss of Tax Exemption. The failure to pay the correct Rebate Amount when required will cause the Bonds to be arbitrage bonds, unless the Commissioner determines that the failure was not caused by willful neglect and the District promptly pays a penalty to the United States. If no Bond of the issue is a "private activity bond" (other than a qualified 501(c)(3) bond), the penalty equals 50% of the Rebate Amount not paid when required to be paid, plus interest on that amount. Otherwise, the penalty equals 100% of the Rebate Amount not paid when required to be paid, plus interest on that amount. Interest accrues at the underpayment rate under Section 6621 of the Code, beginning on the date the correct Rebate Amount is due and ending on the date 10 days before it is paid. The penalty is automatically waived if the Rebate Amount that the District failed to pay plus interest is paid within 180 days after discovery of the failure, unless, the Commissioner determines that the failure was due to willful neglect, or the issue is under examination by the Commissioner at any time during the period beginning on the date the failure first occurred and ending on the date 90 days after the receipt of the Rebate Amount. Generally, extensions of this 180-day period and waivers of the penalty in other cases will be granted by the Commissioner only in unusual circumstances.

B.8. Recovery of Overpayment of Rebate. The District may recover an overpayment for an issue of Tax-Exempt Obligations by establishing to the satisfaction of the Commissioner that the overpayment occurred. An overpayment is the excess of the amount paid to the United States for an issue under Section 148 of the Code over the sum of the Rebate Amount for the issue as of the most recent Computation Date and all amounts that are otherwise required to be paid under Section 148 of the Code as of the date the recovery is requested. Notwithstanding the preceding sentence, an overpayment may be recovered only to the extent that a recovery on the date that it is first requested would not result in an additional Rebate Amount if that date were treated as a Computation Date. Furthermore, except for overpayments in certain limited circumstances, an overpayment of less than $5,000 may not be recovered before the Final Computation Date.

B.9. Recordkeeping Requirement. The District must retain records of the determination of its Rebate Requirement until six years after the retirement of the last obligation of the issue.

B.10. Six Month Exception to Rebate. Notwithstanding anything in this Exhibit to the contrary, if all of the Gross Proceeds of the Bonds (other than amounts on deposit in a bona fide debt service fund) have been expended for the purpose of the issue by no later than the day which is six months after the date of issue of the Bonds, then the Rebate Amount shall be zero until such time as amounts are received, which amounts are held in a sinking fund or any other fund pledged to or expected to be used to pay debt service or such time as any other amounts are pledged as security for the Bonds, and not expended on the payment of principal or interest on the Bonds within 13 months of the date of their receipt. The six-month exception provided by the previous sentence shall apply in the event that Gross Proceeds of the Bonds (other than amounts on deposit in a bona fide debt service fund) in an amount equal to the lesser of five percent of the proceeds of the Bonds or $100,000 have not been expended by the date which is six months after the date the Bonds are issued if all of such Gross Proceeds are expended within one year of the date the Bonds are issued. The six-month exception provided by this paragraph is inapplicable if any reserve fund, sinking fund or pledged fund other than a debt service fund is maintained for the Bonds, whether or not funded from proceeds of the Bonds, except that if a reasonably required reserve or replacement fund (as described in Section 148(d) of the Code) has been established for the Bonds and all of the Gross Proceeds of the Bonds other than amounts in that reasonably required reserve and replacement fund and amounts deposited in a bona fide debt service fund for the Bonds qualify for the six-month exception described in this Section B.10, then the Rebate Amount need only be calculated with respect to all amounts not required to be spent within six months, after such six-month period.

B.11. Two-Year Construction Exception. Notwithstanding anything in this Exhibit B to the contrary, if 75 percent of the Available Construction Proceeds of an issue of governmental bonds, 501(c)(3) bonds or private activity bonds used to finance property to be owned by a governmental unit or a 501(c)(3) organization, are to be used for Construction Expenditures and all of the Available Construction Proceeds of such issue are reasonably expected, as of the issue date, to be spent (or, at the election of the District on or before the issue date, are actually spent) for the governmental purposes of the Bonds within 24 months from the date hereof according to the schedule set forth below, then the Available Construction Proceeds and the Gross Proceeds of the Bonds used to pay costs of issuance of the Bonds will not be subject to the Rebate Requirement. The applicable schedule of expenditures is as follows:

(i) 10 percent within 6 months of the date hereof (the "first spending period"),

(ii) 45 percent within 1 year of the date hereof (the "second spending period"),

(iii) 75 percent within 18 months of the date hereof (the "third spending period"), and

(iv) 100 percent within 2 years of the date hereof (the "fourth spending period").

If 95 percent of the Available Construction Proceeds are spent within 24 months and the extra five percent is needed as a Reasonable Retainage and such amount is spent within three years of the date hereof, the above schedule will be treated as met. For the first three spending periods described above, Available Construction Proceeds include the amount of future earnings that the District reasonably expected as of the issue date. For the fourth spending period described above, Available Construction Proceeds include the actual earnings received. Earnings that accrue after the end of the 2-year spending period are not part of the Available Construction Proceeds for purposes of this 5 percent limitation, but are part of Available Construction Proceeds for all other purposes of this subsection. The governmental purposes of the Bonds include payments of interest on but not payments of principal of the Bonds and payments of principal of and interest on other obligations of the District, which interest either (i) accrues on such other obligations during a one-year period including the issue date, (ii) is a capital expenditure as defined in Regulation Section 1.150-1(b), or (iii) is a working capital expenditure as defined in Regulation Section 1.150-1(b).

If the requirements of this two-year exception are not met, the Rebate Requirement is to be calculated as otherwise described in this Exhibit B as of the date of issuance. In the event the Bonds satisfy all requirements necessary to qualify for the exemption from the Rebate Requirement described in this subsection, the District may nevertheless subsequently elect to disregard the available exemption from the Rebate Requirement with respect to the Bonds.

There are several elections which may be made as of the date of issuance with respect to these rules. Such elections are set forth in Section 18 of the Tax Certificate.

With respect to amounts on deposit in any reserve fund, the District understands it must in all cases comply with the Rebate Requirement for the period following the end of the two year period (or earlier if the Project is substantially completed before such date).

B.12. 18-Month Rebate Exception. Notwithstanding anything in this Exhibit B to the contrary, if (i) the Gross Proceeds of the Bonds are allocated to expenditures for a governmental purpose of the Bonds within 18 months of the date hereof in accordance with the schedule set forth below, (ii) the Rebate Requirement is met for all amounts not required to be spent in accordance with the 18-month expenditure schedule (as set forth in Regulation Section 1.148-7(c)(3)) (other than earnings on a bona fide debt service fund) and (iii) all of the Gross Proceeds of the Bonds (as defined in Regulation Section 1.148-7(d)(3)(i)) qualify for the initial temporary period under Regulation Section 1.148-2(e)(2), then the Gross Proceeds of the Bonds will not be subject to the Rebate Requirement. The applicable schedule of expenditures is as follows:

(i) 15 percent within 6 months of the date hereof (the "first spending period"),

(ii) 60 percent within 12 months of the date hereof (the "second spending period"), and

(iii) 100 percent within 18 months of the date hereof (the "third spending period").

The Bonds will not fail to satisfy the spending requirement for the third spending period as a result of a Reasonable Retainage if the Reasonable Retainage is allocated to expenditures within 30 months of the date hereof. For purposes of this rebate exception, Reasonable Retainage refers to the end of the 18-month period, rather than the 24-month period. For purposes of determining compliance with the first two spending periods set forth above, the amount of investment proceeds included in Gross Proceeds of the Bonds is determined based on the District's reasonable expectations on the date hereof.

The 18-month rebate exception may not be available for any portion of the Bonds that is treated as meeting the 2-year construction rebate exception described in section B.11 above.

EXHIBIT C
ACCOUNTING AND ALLOCATION RULES; VALUATION

C.1. General Rule. The District may use any reasonable, consistently applied accounting method to account for Gross Proceeds, investments and expenditures of the issue. An accounting method is "consistently applied" if it is applied uniformly within a Fiscal Period (as defined below) and between Fiscal Periods to account for Gross Proceeds of an issue and any amounts that are in a Commingled Fund.

C.2. Allocations of Gross Proceeds to an Issue. Amounts are allocable to only one issue at a time as Gross Proceeds. Amounts cease to be allocated to the issue as Proceeds only when those amounts (i) are allocated to an expenditure for a governmental purpose; (ii) are allocated to Transferred Proceeds of another issue of obligations; or (iii) cease to be allocated to that issue at retirement of the issue or under the Universal Cap.

C.3. Allocation of Gross Proceeds to Investments. Upon the purchase or sale of a Nonpurpose Investment, Gross Proceeds of the issue are not allocated to a payment for that Nonpurpose Investment in an amount greater than, or to a receipt from that Nonpurpose Investment in an amount less than, the fair market value of the Nonpurpose Investment as of the purchase or sale date. The fair market value of a Nonpurpose Investment is adjusted to take into account Qualified Administrative Costs allocable to the investment. Thus, Qualified Administrative Costs increase the payments for, or decrease the receipts from, a Nonpurpose Investment.

C.4. Allocation of Gross Proceeds to Expenditures. Reasonable accounting methods for allocating funds from different sources to expenditures for the same governmental purpose include a "specific tracing" method, a "gross-proceeds-spent-first" method, a "first-in-first-out" method or a ratable allocation method, so long as the method used is consistently applied. An allocation of Gross Proceeds of an issue to an expenditure must involve a current outlay of cash for a governmental purpose of the issue. A current outlay of cash means an outlay reasonably expected to occur not later than five banking days after the date as of which the allocation of Gross Proceeds to the expenditure is made.

C.5. Commingled Funds. All Payments and Receipts (including deemed Payments and Receipts) on investments held by a Commingled Fund must be allocated (but not necessarily distributed) among each different source of funds invested in the Commingled Fund in accordance with a consistently applied, reasonable ratable allocation method. Reasonable ratable allocation methods include, without limitation, methods that allocate Payments and Receipts in proportion to either (i) the average daily balances of the amounts in the Commingled Fund from each different source of funds during any consistent time period within its fiscal year, but at least quarterly (the "Fiscal Period"); or (ii) the average of the beginning and ending balances of the amounts in the Commingled Fund from each different source of funds for a Fiscal Period that does not exceed one month.

Funds invested in the Commingled Fund may be allocated directly to expenditures for governmental purposes pursuant to a reasonable consistently applied accounting method. If a ratable allocation method is used to allocate expenditures from the Commingled Fund, the same ratable allocation method must be used to allocate Payments and Receipts on investments in the Commingled Fund.

Generally a Commingled Fund must treat all its investments as if sold at fair market value either on the last day of the fiscal year or on the last day of each Fiscal Period. The net gains or losses from these deemed sales of investments must be allocated to each different source of funds invested in the Commingled Fund during the period since the last allocation. This mark-to-market requirement does not apply if (i) the remaining weighted average maturity of all investments held by a Commingled Fund during a particular fiscal year does not exceed 18 months, and the investments held by the Commingled Fund during that fiscal year consist exclusively of obligations; or (ii) the Commingled Fund operated exclusively as a reserve fund, sinking fund or replacement fund for two or more issues of the same issuer. Subject to the Universal Cap limitation, and the principle that amounts are allocable to only one issue at a time as Gross Proceeds, investments held by a Commingled Fund that serves as a common reserve fund, replacement fund or sinking fund must be allocated ratably among the issues served by the Commingled Fund in proportion to either (i) the relative values of the bonds of those issues; (ii) the relative amounts of the remaining maximum annual debt service requirements on the outstanding principal amounts of those issues; or (iii) the relative original stated principal amounts of the outstanding issues.

C.6. Universal Cap. Amounts that would otherwise be Gross Proceeds allocable to an issue are allocated (and remain allocated) to the issue only to the extent that the Value of the Nonpurpose Investments allocable to those Gross Proceeds does not exceed the Value of all outstanding bonds of the issue. Nonpurpose Investments allocated to Gross Proceeds in a bona fide debt service fund for an issue are not taken into account in determining the Value of the Nonpurpose Investments, and those Nonpurpose Investments remain allocated to the issue. To the extent that the Value of the Nonpurpose Investments allocable to the Gross Proceeds of the issue exceed the value of all outstanding bonds of that issue, an issuer should seek the advice of Bond Counsel for the procedures necessary to comply with the Universal Cap.

C.7. Expenditure for Working Capital Purposes. Subject to certain exceptions, the Proceeds of an issue may only be allocated to "working capital expenditures" as of any date to the extent that those expenditures exceed "available amounts" as of that date (i.e., "proceeds-spent-last").

For purposes of this Section, "working capital expenditures" include all expenditures other than "capital expenditures." "Capital expenditures" are costs of a type properly chargeable (or chargeable upon proper election) to a capital account under general federal income tax principles. Such costs include, for example, costs incurred to acquire, construct, or improve land, buildings and equipment having a reasonably expected useful life in

excess of one year. Thus, working capital expenditures include, among other things, expenditures for current operating expenses and debt service.

For purposes of this Exhibit, "available amount" means any amount that is available to an issuer for working capital expenditure purposes of the type financed by the issue. Available amount excludes Proceeds of the issuance but includes cash, investments and other amounts held in accounts or otherwise by an issuer for working capital expenditures of the type being financed by the issue without legislative or judicial action and without a legislative, judicial, or contractual requirement that those amounts be reimbursed. Notwithstanding the preceding sentence, a "reasonable working capital reserve" is treated as unavailable. A working capital reserve is reasonable if it does not exceed 5% of the actual working capital expenditures of an issuer in the fiscal year before the year in which the determination of available amounts is made. For purpose of the preceding sentence only, in determining the working capital expenditures of an issuer for a prior fiscal year, any expenditures (whether capital or working capital expenditures) that are paid out of current revenues may be treated as working capital expenditures.

The proceeds-spent-last requirement does not apply to expenditures to pay (i) any Qualified Administrative Costs; (ii) fees for qualified guarantees of the issue or payments for a qualified hedge for the issue; (iii) interest on the issue for a period commencing on the issue date and ending on the date that is the later of three years from the issue date or one year after the date on which the financed project is placed in service; (iv) to the United States for Yield reduction payments (including rebate payments) or penalties for the failure to meet the spend down requirements associated with certain spending exceptions to the Rebate Requirement; (v) costs, other than those described in (i) through (iv) above, that do not exceed 5% of the Sale Proceeds of an issue and that are directly related to capital expenditures financed by the issue (e.g., initial operating expenses for a new capital project); (vi) principal or interest on an issue paid from unexpected excess sale or investment proceeds; (vii) principal or interest on an issue paid from investment earnings on a Reserve or Replacement Fund that are deposited in a bona fide debt service fund; and (viii) principal, interest, or redemption premium on a prior issue and, for a crossover refunding issue, interest on that issue. Notwithstanding the preceding paragraph, the exceptions described above do not apply if the allocation merely substitutes Gross Proceeds for other amounts that would have been used to make those expenditures in a manner that gives rise to Replacement Proceeds.

C.8. Prohibited Investments and Dispositions. Upon the purchase or sale of a Nonpurpose Investment, Gross Proceeds of an issue are not allocated to a Payment for that Nonpurpose Investment in an amount greater than, or to a Receipt from that Nonpurpose Investment in an amount less than, the fair market value of the Nonpurpose Investment as of the purchase or sale date. The fair market value of a Nonpurpose Investment is adjusted to take into account Qualified Administrative Costs allocable to the investment. Thus, Qualified Administrative Costs increase the Payments for, or decrease the Receipt from, a Nonpurpose Investment.

C.9. Valuation of Investments - Fair Market Value. The fair market value of an investment is the price at which a willing buyer would purchase the investment from a willing seller in a bona fide arm's-length transaction. Fair market value generally is determined on the date on which a contract to purchase or sell the Nonpurpose Investment becomes binding (i.e., the trade date rather than the settlement date). An investment that is not of a type traded on an established securities market, within the meaning of Section 1273 of the Code, is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value. The fair market value of a United States Treasury obligation that is purchased directly from the United States Treasury is its purchase price.

C.10. Certificates of Deposit. A certificate of deposit that has a fixed interest rate, a fixed payment schedule, and a substantial penalty for early withdrawal shall be treated as purchased at its fair market value if the Yield on the certificate of deposit is not less than (i) the Yield on reasonably comparable direct obligations of the United States; and (ii) the highest Yield that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public.

C.11. Guaranteed Investment Contracts. The purchase price of a guaranteed investment contract is treated as its fair market value on the purchase date if (i) the District makes a bona fide solicitation for a specified guaranteed investment contract and receives at least three bona fide bids from providers that have no material financial interest in the issue (e.g., underwriters or brokers); (ii) the District purchases the highest-yielding guaranteed investment contract for which a qualifying bid is made (determined net of broker's fees); (iii) the Yield on the guaranteed investment contract (determined net of broker's fees) is not less than the Yield then available from the provider on reasonably comparable guaranteed investment contracts, if any, offered to other persons from a source of funds other than Gross Proceeds of Tax-Exempt Obligations; (iv) the determination of the terms of the guaranteed investment contract takes into account as a significant factor the District's reasonably expected drawdown schedule for the amounts to be invested, exclusive of amounts deposited in debt service funds and reasonably Required Reserve or Replacement Funds; (v) the terms of the guaranteed investment contract, including collateral security requirements, are reasonable; and (vi) the obligor on the guaranteed investment contract certifies the administrative costs that it is paying (or expects to pay) to third parties in connection with the guaranteed investment contract.

C.12. Recordkeeping Requirement. To evidence the fair market value of a guaranteed investment contract, the District represents that it will retain the following records with the bond documents until three years after the last outstanding Bond is redeemed:

(i) a copy of the investment contract;

(ii) the receipt or other record of the amount actually paid by the District for the guaranteed investment contract, including a record of any administrative costs paid by the District;

(iii) for each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results; and

(iv) the bid solicitation form and, if the terms of the purchase agreement or guaranteed investment contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

EXHIBIT D

(ATTACH PROCEDURES FOR ONGOING COMPLIANCE WITH SECTIONS 141 AND 148 OF THE INTERNAL REVENUE CODE)

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

Procedures for ongoing compliance with Sections 141 and 148 of the Internal Revenue Code

These procedures and the tax certificate and Form 8038-G filed for each issue of tax-exempt bonds will be reviewed by the District Fire Chief or another officer or employee of the Truckee Meadows Fire Protection District, Nevada (the "Issuer"), designated by the Authority Controller in writing (the "Compliance Officer") (i) on or prior to each five-year anniversary date of the issue date of the bonds; (ii) on or within 30 days of the date the bonds are retired, defeased or refunded; (iii) on or prior to the date of any rebate payment made if that date is not within 60 days of one of the dates mentioned in (i) or the date the bonds are retired, defeased or refunded; (iv) at the time of any change in use of any asset that was funded with a material amount of bond proceeds; and (v) at the time of the occurrence or non-occurrence of any other event that could affect the tax status of the bonds, notes or debentures as indicated in the tax certificate (e.g., the occurrence of an event which the tax certificate represents will not occur or is not expected to occur, or the non-occurrence of an event the tax certificate represents will or is expected to occur). In addition, the Compliance Officer will conduct annual compliance checks of the current status of the proceeds of each issue of tax-exempt bonds and the current use of the facilities financed by tax-exempt bonds, notes or debentures. These reviews will be made for the purposes of identifying any possible violation of federal tax requirements and to ensure the timely correction of those violations with remedial action described in the regulations of the United States Department of the Treasury or through the Tax-Exempt Bonds Voluntary Closing Agreement Program. If a possible violation is identified, the Compliance Officer will consult with bond counsel as to the appropriate steps to take.

In addition, to the extent the Issuer has any outstanding bonds, notes or debentures that are not rebate exempt, it is the Issuer's policy to retain rebate consultants to assist in monitoring the compliance of its bond issues with the rebate and yield restriction requirements of Section 148 of the Internal Revenue Code in appropriate circumstances (e.g., where investments are made during a temporary period at a yield in excess of the bond yield, and if any the investments above the bond yield extend beyond the temporary period). If any event of non-compliance is discovered by the Compliance Officer, by the rebate consultants, or otherwise, the Compliance Officer will consult with bond counsel as to the appropriate action to take to remedy the non-compliance, including payment of late payment interest and penalties on rebate and yield reduction payments and through use of the Tax-Exempt Bond Voluntary Closing Agreement Program.

As part of the training of any successor, the District Fire Chief and Compliance Officer will review the requirements of these procedures, the tax certificate and Form 8038-G for each issue of tax-exempt bonds with the successor as part of the successor's transition into office. Any successor District Fire Chief will be encouraged to adopt these procedures as such officer's own.

The Issuer will retain all records relating to tax-exempt bonds and compliance with the requirements of the Internal Revenue Code until at least three years after the last bond of an issue (or any later issue that refinances the issue) is paid and discharged.

Dated March 9, 2020

By:_____

District Fire Chief
Truckee Meadows Fire Protection District,
Nevada

EXHIBIT E

REIMBURSABLE EXPENDITURES

Vendor **Before Issuance**	Amount	Paid Date	
TSK Architects	$1,699.50	7/1/2021	Program and Concept design for renovation of Barron Way
Muni Hub	$1,000.00	7/2/2021	Official Statement Posting - Debt Issuance Costs
Standards and Poors	$15,000.00	7/2/2021	Bond Rating - Debt Issuance Costs
Reno Gazette Journal	$279.00	7/6/2021	Public Notice for Bids for construction services at Barron Way
	$17,978.50		

TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Federal Tax Exemption Certificate

Final Audit Report 2021-07-15

Created:	2021-07-15
By:	Tamme Atherton (TAtherton@shermanhoward.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAJ8Xq-o18JpCL6K8q3P_FTwgDrk_pTO7s

"TMFPD GO (LT) Capital Improvement Bonds, Series 2021 - Federal Tax Exemption Certificate" History

Document created by Tamme Atherton (TAtherton@shermanhoward.com)
2021-07-15 - 7:19:50 PM GMT- IP address: 192.184.124.4

Document emailed to Cynthia Vance (cvance@tmfpd.us) for signature
2021-07-15 - 7:20:18 PM GMT

Email viewed by Cynthia Vance (cvance@tmfpd.us)
2021-07-15 - 7:53:48 PM GMT- IP address: 45.41.142.100

Document e-signed by Cynthia Vance (cvance@tmfpd.us)
Signature Date: 2021-07-15 - 7:54:33 PM GMT - Time Source: server- IP address: 148.186.0.213

Agreement completed.
2021-07-15 - 7:54:33 PM GMT

Adobe Sign

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SHERMAN&HOWARD

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 702.990.3564

www.shermanhoward.com

Kendra S. Follett
Sherman & Howard L.L.C.
Direct Dial Number: 775.784.0227
E-mail: kfollett@shermanhoward.com

July 28, 2021

VIA FEDERAL EXPRESS (774355109819)
Internal Revenue Service Center
Ogden Internal Revenue Submission Processing Center
1973 North Rulon White Blvd.
Ogden, UT 84201

$7,000,000
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BONDS
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

To Whom It May Concern:

Enclosed is IRS Form 8038-G to be filed for the above-captioned issue. Also enclosed is an additional 8038-G. Please stamp this copy and return it to us in the postage paid return envelope.

Please call if you have any questions.

Sincerely,

Kendra S. Follett

KSF/tra
Encl.

Form **8038-G** (Rev. September 2018)

Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Governmental Bonds

▶ **Under Internal Revenue Code section 149(e)**
▶ **See separate instructions.**
Caution: *If the issue price is under $100,000, use Form 8038-GC.*
▶ **Go to *www.irs.gov/F8038G* for instructions and the latest information.**

OMB No. 1545-0720

Part I Reporting Authority

If **Amended Return**, check here ▶ ☐

1 Issuer's name Truckee Meadows Fire Protection District, Nevada	2 Issuer's employer identification number (EIN) 38-3856902
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3663 Barron Way	5 Report number *(For IRS Use Only)* 3
6 City, town, or post office, state, and ZIP code Reno, Nevada 89511	7 Date of issue 07/28/2021
8 Name of issue Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues) Series 2021	9 CUSIP number 897821BA1
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Cynthia Vance, District Chief Fiscal Officer	10b Telephone number of officer or other employee shown on 10a (775) 326-6070

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11	Education	11		
12	Health and hospital	12		
13	Transportation	13		
14	Public safety	14	$7,441,981	60
15	Environment (including sewage bonds)	15		
16	Housing	16		
17	Utilities	17		
18	Other. Describe ▶	18		
19a	If bonds are TANs or RANs, check only box 19a ▶ ☐			
b	If bonds are BANs, check only box 19b ▶ ☐			
20	If bonds are in the form of a lease or installment sale, check box ▶ ☐			

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	06/01/2046	$ 7,441,981.60	$ 7,000,000	13.771 years	1.8282 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22	Proceeds used for accrued interest			22	0	00
23	Issue price of entire issue (enter amount from line 21, column (b))			23	$7,441,981	60
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	$259,543 75			
25	Proceeds used for credit enhancement	25	22,800 00			
26	Proceeds allocated to reasonably required reserve or replacement fund	26	0 00			
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V	27	0 00			
28	Proceeds used to refund prior taxable bonds. Complete Part V	28	0 00			
29	Total (add lines 24 through 28)			29	$282,343	75
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)			30	$7,159,637	85

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31	Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ▶	years
32	Enter the remaining weighted average maturity of the taxable bonds to be refunded ▶	years
33	Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ▶	
34	Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)	

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35		
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions	36a		
b	Enter the final maturity date of the GIC ▶ (MM/DD/YYYY)			
c	Enter the name of the GIC provider ▶			
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37		

38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ ☐ and enter the following information:

b Enter the date of the master pool bond ▶ (MM/DD/YYYY)

c Enter the EIN of the issuer of the master pool bond ▶

d Enter the name of the issuer of the master pool bond ▶

39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶ ☑

40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶ ☐

41a If the issuer has identified a hedge, check here ▶ ☐ and enter the following information:

b Name of hedge provider ▶

c Type of hedge ▶

d Term of hedge ▶

42 If the issuer has superintegrated the hedge, check box ▶ ☐

43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶ ☑

44 If the issuer has established written procedures to monitor the requirements of section 148, check box ▶ ☑

45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ ☑ and enter the amount of reimbursement ▶ $17,978.50*

b Enter the date the official intent was adopted ▶ (MM/DD/YYYY) 02/02/2021

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Signature of issuer's authorized representative — Date: 07/28/2021

Cynthia Vance, Chief Fiscal Officer
Type or print name and title

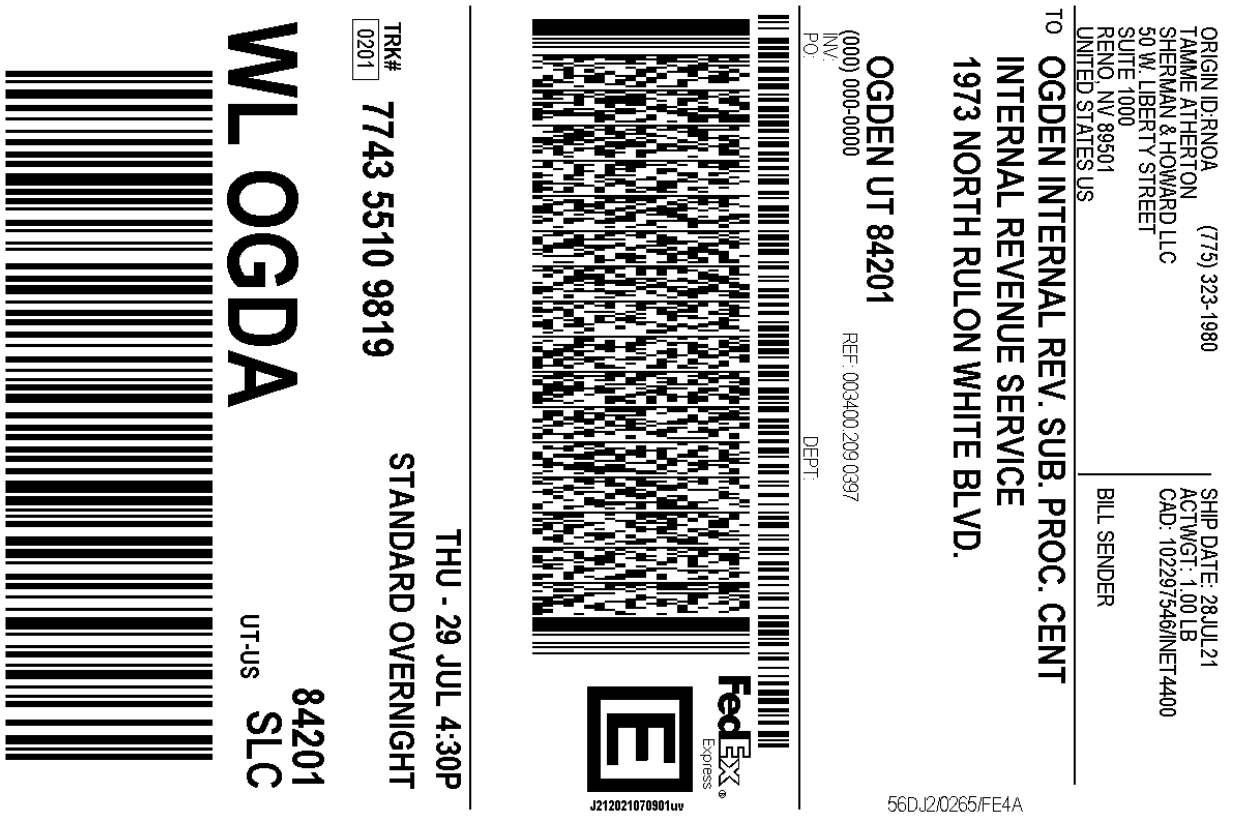
Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Kendra S. Follett	Kendra Follett	07/28/2021		P01077060

Firm's name ▶ Sherman & Howard, L.L.C. — Firm's EIN ▶ 84-0420314

Firm's address ▶ 50 W. Liberty Street, Suite 1000, Reno, NV 89501 — Phone no. (775) 323-1980

* Amounts constitute preliminary expenditures.



After printing this label:
1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.
Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com.FedEx will not be responsible for any claim in excess of $100 per package, whether the result of loss, damage, delay, non-delivery,misdelivery,or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim.Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental,consequential, or special is limited to the greater of $100 or the authorized declared value. Recovery cannot exceed actual documented loss.Maximum for items of extraordinary value is $1,000, e.g. jewelry, precious metals, negotiable instruments and other items listed in our ServiceGuide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

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TRANSFER OF THIS BOND OTHER THAN BY REGISTRATION IS NOT EFFECTIVE

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA
GENERAL OBLIGATION (LIMITED TAX)
CAPITAL IMPROVEMENT BOND
(ADDITIONALLY SECURED BY PLEDGED REVENUES)
SERIES 2021

NO._____ $_____

Interest Rate	**Maturity Date**	**Dated As Of**	**CUSIP**
_____% per annum	**_____ 1, _____**	**July 28, 2021**	**_____**

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: DOLLARS

The Truckee Meadows Fire Protection District, Nevada (the "District" and the "State", respectively), for value received hereby acknowledges itself to be indebted and promises to pay to the Registered Owner specified above the Principal Amount specified above, on the Maturity Date specified above (unless called for earlier redemption), and to pay interest thereon on June 1 and December 1 of each year commencing on December 1, 2021, at the Interest Rate per annum specified above, until the principal sum is paid or payment has been provided therefor. This Bond will bear interest from the most recent interest payment date to which interest has been paid or provided for, or, if no interest has been paid, from the date of this Bond. The principal of and redemption premium, if any, on this Bond are payable to the Registered Owner hereof upon presentation and surrender hereof at the office of Zions Bancorporation, National Association, as paying agent for the Bonds (the "Paying Agent"), which is also now acting as the District's registrar for the Bonds (the "Registrar") or at such other office as designated by the Paying Agent. Interest on this Bond will be paid on each interest payment date (or, if such interest payment date is not a business day, on the next succeeding business day), by check or draft mailed to the person in whose name this Bond is registered (the "Registered Owner") in the registration records of the District maintained by the Registrar and at the address appearing thereon at the close of business on the 15th day of the calendar month next preceding such interest payment date (the "Regular Record Date"). Any such interest not so timely paid or duly provided for shall cease to be payable to the person who is the registered owner hereof at the close of business on a Special Record Date for the payment of any defaulted interest. Such Special Record Date shall be fixed by the Paying Agent for the Bonds whenever moneys become available for payment of the defaulted interest, and notice of the Special Record Date shall be given to the Registered Owners of the Bonds of the series of which this is one (the "Bonds") not less than ten days prior thereto.

SPECIMEN

All payments of the principal of, interest on and redemption premiums due in connection with this Bond (the "Bond Requirements") shall be made in lawful money of the United States of America without deduction for the services of the Paying Agent.

The Bonds shall not be transferable or exchangeable, except as set forth in the District's Resolution adopted and approved on June 1, 2021 authorizing the issuance of the Bonds (the "Resolution").

Bonds, or portions thereof, are subject to optional prior redemption as set forth in the Resolution and the Certificate of the District.

Certain of the Bonds shall be subject to mandatory sinking fund redemption as provided in the Resolution and in the Certificate of the District.

Upon any partial prior redemption of this Bond, Cede & Co., in its discretion, may request the Registrar to authenticate a new Bond or shall make an appropriate notation on this Bond indicating the date and amount of prepayment, except in the case of final maturity, in which case this Bond must be presented to the Paying Agent prior to payment.

UNLESS THIS CERTIFICATE IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY, A NEW YORK CORPORATION ("DTC"), TO THE DISTRICT OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE, OR PAYMENT, AND ANY CERTIFICATE ISSUED IS REGISTERED IN THE NAME OF CEDE & CO., OR IN SUCH OTHER NAME AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC (AND ANY PAYMENT IS MADE TO CEDE & CO. OR TO SUCH OTHER ENTITY AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL INASMUCH AS THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

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

The District and the Registrar and Paying Agent may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of making payment (except to the extent otherwise provided hereinabove and in the Resolution with respect to Regular and Special Record Dates for the payment of interest) and for all other purposes and the District, and Paying Agent and Registrar shall be not affected by notice to the contrary.

The Bonds are issued by the District and upon the credit thereof, for the purpose of defraying wholly or in part the cost of acquiring properties for stations authorized by NRS 474.511, including fixtures, structures, stations, other buildings and sites therefor and appurtenances and incidentals necessary, useful or desirable for any such facilities, including all types of property

SPECIMEN

therefor, under the authority of and in full conformity with the Constitution and laws of the State and the District and pursuant to the Resolution.

It is hereby certified, recited and warranted that the total indebtedness of the District, including that of this Bond, does not exceed any limit of indebtedness prescribed by the Constitution or laws of the State; that provision has been made for the levy and collection of annual general (ad valorem) taxes ("General Taxes") sufficient to pay the Bond Requirements of this Bond when the same become due (except to the extent other moneys are available therefor), subject to the limitations imposed by the Constitution and statutes of the State; and that the full faith and credit of the District are hereby irrevocably pledged to the punctual payment of the Bond Requirements according to the terms of this Bond.

The payment of the Bonds, as to all Bond Requirements, is additionally secured by an irrevocable pledge of revenues derived by the District from the Pledged Revenues (as defined in the Resolution).

Payment of the Bond Requirements due in connection with the Bonds may be made from and as security for such payment there is irrevocably and exclusively pledged, pursuant to the Resolution, special accounts thereby created and identified as the "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds, Series 2021, Principal Account," and "Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds, Series 2021, Interest Account," (collectively, the "Bond Fund") into which accounts the District covenants to pay from the revenues derived from the Pledged Revenues sums sufficient to pay when due the Bond Requirements of the Bonds, except to the extent other moneys are available therefor.

The Bonds are equitably and ratably secured by a lien on the Pledged Revenues, and the Bonds constitute an irrevocable lien (but not necessarily an exclusive lien) upon the Pledged Revenues on a parity with the lien of the Parity Securities (as defined in the Resolution) and any outstanding parity bonds hereafter issued, subject to and after any superior liens upon such Pledged Revenues of any Superior Securities. Bonds and other securities, in addition to the Bonds and the Parity Securities, subject to expressed conditions, may be issued and made payable from the Pledged Revenues having a lien thereon subordinate and junior to the lien or, subject to additional expressed conditions, having a lien thereon superior to or on a parity with the lien, of the Parity Securities and the Bonds, in accordance with the provisions of the Resolution.

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

Reference is made to the Resolution, NRS 474.460 through 474.540, inclusive (the "Project Act"); and NRS 360.600 to 360.740, inclusive, as amended from time to (the "Consolidated Tax Act"); an act cited as NRS 350.500 through 350.720, and all laws amendatory thereof, designated in NRS 350.500 as the Local Government Securities Law (the "Bond Act"); and to all laws supplemental thereto, for an additional description of the nature and extent of the security for the Bonds, the General Taxes, accounts, funds and revenues pledged, the nature and extent and manner of enforcement of the pledge, the rights and remedies of the owners of the

SPECIMEN

Bonds with respect thereto, the terms and conditions upon which the Bonds are issued, and a statement of rights and remedies of the owners of the Bonds.

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

The Bonds are issued pursuant to the Project Act, the Consolidated Tax Act and the Bond Act, and pursuant to NRS 350.628, this recital is conclusive evidence of the validity of the Bonds and the regularity of their issuance; and pursuant to NRS 350.710, the Bonds, their transfer, and the income therefrom shall forever be and remain free and exempt from taxation by the State or any subdivision thereof except for the tax on estates imposed pursuant to chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to chapter 375B of NRS.

To the extent and in the respects permitted by the Resolution, the provisions of the Resolution or any instrument amendatory thereof or supplemental thereto may be modified or amended by action of the District taken in the manner and subject to the conditions and exceptions prescribed in the Resolution. The pledge of revenues and other obligations of the District under the Resolution may be discharged at or prior to the respective maturities of the Bonds upon the making of provision for the payment thereof on the terms and conditions set forth in the Resolution.

It is further certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Bond; that it is issued pursuant to and in strict conformity with the Constitution and laws of the State, particularly under the terms and provisions of the Project Act, the Consolidated Tax Act, the Bond Act and all laws supplemental thereto, and with the Resolution; and that this Bond does not contravene any constitutional or statutory limitation.

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

This Bond shall not be valid or obligatory for any purpose until a manual signature of a duly authorized officer of the Registrar has been affixed on the certificate of authentication hereon.

SPECIMEN

IN WITNESS WHEREOF, the District has caused this Bond to be signed and executed in its name and upon its behalf with the electronic, manual or facsimile signature of the Chair of its Board of Fire Commissioners, to be countersigned and executed with the electronic, manual or facsimile signature of the District Treasurer and has caused an electronic, manual impression or a facsimile of the seal of the District to be affixed hereon; and has caused this Bond to be signed, executed and attested with the electronic, manual or facsimile signature of the District Secretary, all as of the dated date above.

TRUCKEE MEADOWS FIRE PROTECTION DISTRICT, NEVADA

By:_____
Chair, ex officio Chair of Washoe County Board of County Commissioners

Countersigned:

(SEAL)

By:_____
Treasurer, ex officio Treasurer of Washoe County

Attest:

By: _____
Secretary, ex officio Clerk of Washoe County

SPECIMEN

Certificate of Authentication for Bonds

Date of authentication
and registration: _____

This is one of the Bonds described in the within-mentioned Resolution, and this Bond has been duly registered on the registration records kept by the undersigned as Registrar for such Bonds.

Zions Bancorporation, National Association,
as Registrar

By:_____
Authorized Officer

SPECIMEN

Prepayment Panel

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

Date of Prepayment	Principal	Signature of Authorized Representative of DTC

Statement of Insurance

Build America Mutual Assurance Company ("BAM"), New York, New York, has delivered its municipal bond insurance policy (the "Policy") with respect to the scheduled payments due of principal of and interest on this Bond to Zions Bancorporation, National Association, Los Angeles, California, or its successor, as paying agent for the Bonds (the "Paying Agent"). Said Policy is on file and available for inspection at the principal office of the Paying Agent and a copy thereof may be obtained from BAM or the Paying Agent. All payments required to be made under the Policy shall be made in accordance with the provisions thereof. By its purchase of these Bonds, the owner acknowledges and consents (i) to the subrogation and all other rights of BAM as more fully set forth in the Policy and (ii) that upon the occurrence and continuance of a default or an event of default under the Resolution or this Bond, BAM shall be deemed to be the sole owner of the Bonds for all purposes and shall be entitled to control and direct the enforcement of all rights and remedies granted to the owners of the Bonds or the trustee, paying agent, registrar or similar agent for the benefit of such owners under the Resolution, at law or in equity.

SPECIMEN

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S&P Global
Ratings

One California Street, 31st Floor
San Francisco, CA
94111-5432
tel 415 371-5000
reference no.: 1667849

June 17, 2021

Truckee Meadows Fire Protection District
3663 Barron Way
Reno, NV 89511
Attention: Ms. Cynthia Vance, Chief Fiscal Officer

Re: ***US$2 Truckee Meadows Fire Protection District, Nevada, Issuer Credit Rating***

Dear Ms. Vance:

Pursuant to your request for an S&P Global Ratings rating on the above-referenced obligations, S&P Global Ratings has assigned a rating of "AA-" . S&P Global Ratings views the outlook for this rating as stable. A copy of the rationale supporting the rating is enclosed.

This letter constitutes S&P Global Ratings' permission for you to disseminate the above-assigned ratings to interested parties in accordance with applicable laws and regulations. However, permission for such dissemination (other than to professional advisors bound by appropriate confidentiality arrangements or to allow the Issuer to comply with its regulatory obligations) will become effective only after we have released the ratings on standardandpoors.com. Any dissemination on any Website by you or your agents shall include the full analysis for the rating, including any updates, where applicable. Any such dissemination shall not be done in a manner that would serve as a substitute for any products and services containing S&P Global Ratings' intellectual property for which a fee is charged.

To maintain the rating, S&P Global Ratings must receive all relevant financial and other information, including notice of material changes to financial and other information provided to us and in relevant documents, as soon as such information is available. Relevant financial and other information includes, but is not limited to, information about direct bank loans and debt and debt-like instruments issued to, or entered into with, financial institutions, insurance companies and/or other entities, whether or not disclosure of such information would be required under S.E.C. Rule 15c2-12. You understand that S&P Global Ratings relies on you and your agents and advisors for the accuracy, timeliness and completeness of the information submitted in connection with the rating and the continued flow of material information as part of the surveillance process. Please send all information via electronic delivery to: pubfin_statelocalgovt@spglobal.com. If SEC rule 17g-5 is applicable, you may post such information on the appropriate website. For any information not available in electronic format or posted on the applicable website,

Please send hard copies to:
S&P Global Ratings
Public Finance Department
55 Water Street
New York, NY 10041-0003

The rating is subject to the Terms and Conditions, if any, attached to the Engagement Letter applicable to the rating. In the absence of such Engagement Letter and Terms and Conditions, the rating is subject to the attached Terms and Conditions. The applicable Terms and Conditions are incorporated herein by reference.

S&P Global Ratings is pleased to have the opportunity to provide its rating opinion. For more information please visit our website at www.standardandpoors.com. If you have any questions, please contact us. Thank you for choosing S&P Global Ratings.

Sincerely yours,

S&P Global Ratings
a division of Standard & Poor's Financial Services LLC

bc

enclosures

cc: ***Mr. John Peterson, Vice President***
JNA Consulting Group, LLC

S&P Global
Ratings

S&P Global Ratings
Terms and Conditions Applicable To Public Finance Credit Ratings

General. The credit ratings and other views of S&P Global Ratings are statements of opinion and not statements of fact. Credit ratings and other views of S&P Global Ratings are not recommendations to purchase, hold, or sell any securities and do not comment on market price, marketability, investor preference or suitability of any security. While S&P Global Ratings bases its credit ratings and other views on information provided by issuers and their agents and advisors, and other information from sources it believes to be reliable, S&P Global Ratings does not perform an audit, and undertakes no duty of due diligence or independent verification, of any information it receives. Such information and S&P Global Ratings' opinions should not be relied upon in making any investment decision. S&P Global Ratings does not act as a "fiduciary" or an investment advisor. S&P Global Ratings neither recommends nor will recommend how an issuer can or should achieve a particular credit rating outcome nor provides or will provide consulting, advisory, financial or structuring advice. Unless otherwise indicated, the term "issuer" means both the issuer and the obligor if the obligor is not the issuer.

All Credit Rating Actions in S&P Global Ratings' Sole Discretion. S&P Global Ratings may assign, raise, lower, suspend, place on CreditWatch, or withdraw a credit rating, and assign or revise an Outlook, at any time, in S&P Global Ratings' sole discretion. S&P Global Ratings may take any of the foregoing actions notwithstanding any request for a confidential or private credit rating or a withdrawal of a credit rating, or termination of a credit rating engagement. S&P Global Ratings will not convert a public credit rating to a confidential or private credit rating, or a private credit rating to a confidential credit rating.

Publication. S&P Global Ratings reserves the right to use, publish, disseminate, or license others to use, publish or disseminate a credit rating and any related analytical reports, including the rationale for the credit rating, unless the issuer specifically requests in connection with the initial credit rating that the credit rating be assigned and maintained on a confidential or private basis. If, however, a confidential or private credit rating or the existence of a confidential or private credit rating subsequently becomes public through disclosure other than by an act of S&P Global Ratings or its affiliates, S&P Global Ratings reserves the right to treat the credit rating as a public credit rating, including, without limitation, publishing the credit rating and any related analytical reports. Any analytical reports published by S&P Global Ratings are not issued by or on behalf of the issuer or at the issuer's request. S&P Global Ratings reserves the right to use, publish, disseminate or license others to use, publish or disseminate analytical reports with respect to public credit ratings that have been withdrawn, regardless of the reason for such withdrawal. S&P Global Ratings may publish explanations of S&P Global Ratings' credit ratings criteria from time to time and S&P Global Ratings may modify or refine its credit ratings criteria at any time as S&P Global Ratings deems appropriate.

Reliance on Information. S&P Global Ratings relies on issuers and their agents and advisors for the accuracy and completeness of the information submitted in connection with credit ratings and the surveillance of credit ratings including, without limitation, information on material changes to information previously provided by issuers, their agents or advisors. Credit ratings, and the maintenance of credit ratings, may be affected by S&P Global Ratings' opinion of the information received from issuers, their agents or advisors.

Confidential Information. S&P Global Ratings has established policies and procedures to maintain the confidentiality of certain non-public information received from issuers, their agents or advisors. For these purposes, "Confidential Information" shall mean verbal or written information that the issuer or its agents or advisors have provided to S&P Global Ratings and, in a specific and particularized manner, have marked or otherwise indicated in writing (either prior to or promptly following such disclosure) that such information is "Confidential."

S&P Global Ratings Not an Expert, Underwriter or Seller under Securities Laws. S&P Global Ratings has not consented to and will not consent to being named an "expert" or any similar designation under any applicable securities laws or other regulatory guidance, rules or recommendations, including without limitation, Section 7 of the U.S. Securities Act of 1933. S&P Global Ratings has not performed and will not perform the role or tasks associated with an "underwriter" or "seller" under the United States federal securities laws or other regulatory guidance, rules or recommendations in connection with a credit rating engagement.

Disclaimer of Liability. S&P Global Ratings does not and cannot guarantee the accuracy, completeness, or timeliness of the information relied on in connection with a credit rating or the results obtained from the use of such information. S&P GLOBAL RATINGS GIVES NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS

FOR A PARTICULAR PURPOSE OR USE. S&P Global Ratings, its affiliates or third party providers, or any of their officers, directors, shareholders, employees or agents shall not be liable to any person for any inaccuracies, errors, or omissions, in each case regardless of cause, actions, damages (consequential, special, indirect, incidental, punitive, compensatory, exemplary or otherwise), claims, liabilities, costs, expenses, legal fees or losses (including, without limitation, lost income or lost profits and opportunity costs) in any way arising out of or relating to a credit rating or the related analytic services even if advised of the possibility of such damages or other amounts.

No Third Party Beneficiaries. Nothing in any credit rating engagement, or a credit rating when issued, is intended or should be construed as creating any rights on behalf of any third parties, including, without limitation, any recipient of a credit rating. No person is intended as a third party beneficiary of any credit rating engagement or of a credit rating when issued.

S&P Global
Ratings

55 Water Street, 38th Floor
New York, NY 10041-0003
tel 212 438-2074
reference no.: 961240

REVISED
July 8, 2021

Build America Mutual Assurance Company
200 Liberty Street - 27th Fl.
New York, NY 10281
Attention: Ms. Laura Levenstein, Chief Risk Officer

Re: ***$7,000,000 Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021, dated: Date of Delivery, due: June 1, 2022-2039, 2041, 2043, 2046, (POLICY #2021B0680)***

Dear Ms. Levenstein:
S&P Global Ratings has reviewed the rating on the above-referenced obligations. After such review, we have changed the rating from "AA-" to "AA" on the above obligations. The rating on the above obligations is based on the policy provided by your company.

We may adjust the underlying rating and the capital charge as a result of changes in the financial position of the issuer or performance of the collateral, or of amendments to the documents governing the issue, as applicable. With respect to the latter, please notify us of any changes or amendments over the term of the debt.

The credit ratings and other views of S&P Global Ratings are statements of opinion and not statements of fact. Credit ratings and other views of S&P Global Ratings are not recommendations to purchase, hold, or sell any securities and do not comment on market price, marketability, investor preference or suitability of any security. While S&P Global Ratings bases its credit ratings and other views on information provided by issuers and their agents and advisors, and other information from sources it believes to be reliable, S&P Global Ratings does not perform an audit, and undertakes no duty of due diligence or independent verification, of any information it receives. Such information and S&P Global Ratings' opinions should not be relied upon in making any investment decision. S&P Global Ratings does not act as a "fiduciary" or an investment advisor. S&P Global Ratings neither recommends nor will recommend how an issuer can or should achieve a particular credit rating outcome nor provides or will provide consulting, advisory, financial or structuring advice.

S&P Global Ratings is pleased to have the opportunity to provide its rating opinion. For more information please visit our website at www.standardandpoors.com. If you have any questions, please contact us. Thank you for choosing S&P Global Ratings.

Sincerely yours,

S&P Global Ratings
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S&P Global
Ratings

S&P Global Ratings
Terms and Conditions Applicable To Public Finance Credit Ratings

General. The credit ratings and other views of S&P Global Ratings are statements of opinion and not statements of fact. Credit ratings and other views of S&P Global Ratings are not recommendations to purchase, hold, or sell any securities and do not comment on market price, marketability, investor preference or suitability of any security. While S&P Global Ratings bases its credit ratings and other views on information provided by issuers and their agents and advisors, and other information from sources it believes to be reliable, S&P Global Ratings does not perform an audit, and undertakes no duty of due diligence or independent verification, of any information it receives. Such information and S&P Global Ratings' opinions should not be relied upon in making any investment decision. S&P Global Ratings does not act as a "fiduciary" or an investment advisor. S&P Global Ratings neither recommends nor will recommend how an issuer can or should achieve a particular credit rating outcome nor provides or will provide consulting, advisory, financial or structuring advice. Unless otherwise indicated, the term "issuer" means both the issuer and the obligor if the obligor is not the issuer.

All Credit Rating Actions in S&P Global Ratings' Sole Discretion. S&P Global Ratings may assign, raise, lower, suspend, place on CreditWatch, or withdraw a credit rating, and assign or revise an Outlook, at any time, in S&P Global Ratings' sole discretion. S&P Global Ratings may take any of the foregoing actions notwithstanding any request for a confidential or private credit rating or a withdrawal of a credit rating, or termination of a credit rating engagement. S&P Global Ratings will not convert a public credit rating to a confidential or private credit rating, or a private credit rating to a confidential credit rating.

Publication. S&P Global Ratings reserves the right to use, publish, disseminate, or license others to use, publish or disseminate a credit rating and any related analytical reports, including the rationale for the credit rating, unless the issuer specifically requests in connection with the initial credit rating that the credit rating be assigned and maintained on a confidential or private basis. If, however, a confidential or private credit rating or the existence of a confidential or private credit rating subsequently becomes public through disclosure other than by an act of S&P Global Ratings or its affiliates, S&P Global Ratings reserves the right to treat the credit rating as a public credit rating, including, without limitation, publishing the credit rating and any related analytical reports. Any analytical reports published by S&P Global Ratings are not issued by or on behalf of the issuer or at the issuer's request. S&P Global Ratings reserves the right to use, publish, disseminate or license others to use, publish or disseminate analytical reports with respect to public credit ratings that have been withdrawn, regardless of the reason for such withdrawal. S&P Global Ratings may publish explanations of S&P Global Ratings' credit ratings criteria from time to time and S&P Global Ratings may modify or refine its credit ratings criteria at any time as S&P Global Ratings deems appropriate.

Reliance on Information. S&P Global Ratings relies on issuers and their agents and advisors for the accuracy and completeness of the information submitted in connection with credit ratings and the surveillance of credit ratings including, without limitation, information on material changes to information previously provided by issuers, their agents or advisors. Credit ratings, and the maintenance of credit ratings, may be affected by S&P Global Ratings' opinion of the information received from issuers, their agents or advisors.

Confidential Information. S&P Global Ratings has established policies and procedures to maintain the confidentiality of certain non-public information received from issuers, their agents or advisors. For these purposes, "Confidential Information" shall mean verbal or written information that the issuer or its agents or advisors have provided to S&P Global Ratings and, in a specific and particularized manner, have marked or otherwise indicated in writing (either prior to or promptly following such disclosure) that such information is "Confidential."

S&P Global Ratings Not an Expert, Underwriter or Seller under Securities Laws. S&P Global Ratings has not consented to and will not consent to being named an "expert" or any similar designation under any applicable securities laws or other regulatory guidance, rules or recommendations, including without limitation, Section 7 of the U.S. Securities Act of 1933. S&P Global Ratings has not performed and will not perform the role or tasks associated with an "underwriter" or "seller" under the United States federal securities laws or other regulatory guidance, rules or recommendations in connection with a credit rating engagement.

Disclaimer of Liability. S&P Global Ratings does not and cannot guarantee the accuracy, completeness, or timeliness of the information relied on in connection with a credit rating or the results obtained from the use of such information. S&P GLOBAL RATINGS GIVES NO EXPRESS OR IMPLIED WARRANTIES,

INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE. S&P Global Ratings, its affiliates or third party providers, or any of their officers, directors, shareholders, employees or agents shall not be liable to any person for any inaccuracies, errors, or omissions, in each case regardless of cause, actions, damages (consequential, special, indirect, incidental, punitive, compensatory, exemplary or otherwise), claims, liabilities, costs, expenses, legal fees or losses (including, without limitation, lost income or lost profits and opportunity costs) in any way arising out of or relating to a credit rating or the related analytic services even if advised of the possibility of such damages or other amounts.

No Third Party Beneficiaries. Nothing in any credit rating engagement, or a credit rating when issued, is intended or should be construed as creating any rights on behalf of any third parties, including, without limitation, any recipient of a credit rating. No person is intended as a third party beneficiary of any credit rating engagement or of a credit rating when issued.

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MUNICIPAL BOND INSURANCE POLICY

ISSUER: [NAME OF ISSUER]

Policy No: _____

MEMBER: [NAME OF MEMBER]

BONDS: $_____ in aggregate principal amount of [NAME OF TRANSACTION] [and maturing on]

Effective Date: _____

Risk Premium: $_____
Member Surplus Contribution: $ _____
Total Insurance Payment: $_____

BUILD AMERICA MUTUAL ASSURANCE COMPANY ("BAM"), for consideration received, hereby UNCONDITIONALLY AND IRREVOCABLY agrees to pay to the trustee (the "Trustee") or paying agent (the "Paying Agent") for the Bonds named above (as set forth in the documentation providing for the issuance and securing of the Bonds), for the benefit of the Owners or, at the election of BAM, directly to each Owner, subject only to the terms of this Policy (which includes each endorsement hereto), that portion of the principal of and interest on the Bonds that shall become Due for Payment but shall be unpaid by reason of Nonpayment by the Issuer.

On the later of the day on which such principal and interest becomes Due for Payment or the first Business Day following the Business Day on which BAM shall have received Notice of Nonpayment, BAM will disburse (but without duplication in the case of duplicate claims for the same Nonpayment) to or for the benefit of each Owner of the Bonds, the face amount of principal of and interest on the Bonds that is then Due for Payment but is then unpaid by reason of Nonpayment by the Issuer, but only upon receipt by BAM, in a form reasonably satisfactory to it, of (a) evidence of the Owner's right to receive payment of such principal or interest then Due for Payment and (b) evidence, including any appropriate instruments of assignment, that all of the Owner's rights with respect to payment of such principal or interest that is Due for Payment shall thereupon vest in BAM. A Notice of Nonpayment will be deemed received on a given Business Day if it is received prior to 1:00 p.m. (New York time) on such Business Day; otherwise, it will be deemed received on the next Business Day. If any Notice of Nonpayment received by BAM is incomplete, it shall be deemed not to have been received by BAM for purposes of the preceding sentence, and BAM shall promptly so advise the Trustee, Paying Agent or Owner, as appropriate, any of whom may submit an amended Notice of Nonpayment. Upon disbursement under this Policy in respect of a Bond and to the extent of such payment, BAM shall become the owner of such Bond, any appurtenant coupon to such Bond and right to receipt of payment of principal of or interest on such Bond and shall be fully subrogated to the rights of the Owner, including the Owner's right to receive payments under such Bond. Payment by BAM either to the Trustee or Paying Agent for the benefit of the Owners, or directly to the Owners, on account of any Nonpayment shall discharge the obligation of BAM under this Policy with respect to said Nonpayment.

Except to the extent expressly modified by an endorsement hereto, the following terms shall have the meanings specified for all purposes of this Policy. "Business Day" means any day other than (a) a Saturday or Sunday or (b) a day on which banking institutions in the State of New York or the Insurer's Fiscal Agent (as defined herein) are authorized or required by law or executive order to remain closed. "Due for Payment" means (a) when referring to the principal of a Bond, payable on the stated maturity date thereof or the date on which the same shall have been duly called for mandatory sinking fund redemption and does not refer to any earlier date on which payment is due by reason of call for redemption (other than by mandatory sinking fund redemption), acceleration or other advancement of maturity (unless BAM shall elect, in its sole discretion, to pay such principal due upon such acceleration together with any accrued interest to the date of acceleration) and (b) when referring to interest on a Bond, payable on the stated date for payment of interest. "Nonpayment" means, in respect of a Bond, the failure of the Issuer to have provided sufficient funds to the Trustee or, if there is no Trustee, to the Paying Agent for payment in full of all principal and interest that is Due for Payment on such Bond. "Nonpayment" shall also include, in respect of a Bond, any payment made to an Owner by or on behalf of the Issuer of principal or interest that is Due for Payment, which payment has been recovered from such Owner pursuant to the United States Bankruptcy Code in accordance with a final, nonappealable order of a court having competent jurisdiction. "Notice" means delivery to BAM of a notice of claim and certificate, by certified mail, email or telecopy as set forth on the attached Schedule or other acceptable electronic delivery, in a form satisfactory to BAM, from and signed by an Owner, the Trustee or the Paying Agent, which notice shall specify (a) the person or entity making the claim, (b) the Policy Number, (c) the claimed amount, (d) payment instructions and (e) the date such claimed amount becomes or became Due for Payment. "Owner" means, in respect of a Bond, the person or entity who, at the time of Nonpayment, is entitled under the terms of such Bond to payment thereof, except that "Owner" shall not include the Issuer, the Member or any other person or entity whose direct or indirect obligation constitutes the underlying security for the Bonds.

SPECIMEN

BAM may appoint a fiscal agent (the "Insurer's Fiscal Agent") for purposes of this Policy by giving written notice to the Trustee, the Paying Agent, the Member and the Issuer specifying the name and notice address of the Insurer's Fiscal Agent. From and after the date of receipt of such notice by the Trustee, the Paying Agent, the Member or the Issuer (a) copies of all notices required to be delivered to BAM pursuant to this Policy shall be simultaneously delivered to the Insurer's Fiscal Agent and to BAM and shall not be deemed received until received by both and (b) all payments required to be made by BAM under this Policy may be made directly by BAM or by the Insurer's Fiscal Agent on behalf of BAM. The Insurer's Fiscal Agent is the agent of BAM only, and the Insurer's Fiscal Agent shall in no event be liable to the Trustee, Paying Agent or any Owner for any act of the Insurer's Fiscal Agent or any failure of BAM to deposit or cause to be deposited sufficient funds to make payments due under this Policy.

To the fullest extent permitted by applicable law, BAM agrees not to assert, and hereby waives, only for the benefit of each Owner, all rights (whether by counterclaim, setoff or otherwise) and defenses (including, without limitation, the defense of fraud), whether acquired by subrogation, assignment or otherwise, to the extent that such rights and defenses may be available to BAM to avoid payment of its obligations under this Policy in accordance with the express provisions of this Policy. This Policy may not be canceled or revoked.

This Policy sets forth in full the undertaking of BAM and shall not be modified, altered or affected by any other agreement or instrument, including any modification or amendment thereto. Except to the extent expressly modified by an endorsement hereto, any premium paid in respect of this Policy is nonrefundable for any reason whatsoever, including payment, or provision being made for payment, of the Bonds prior to maturity. THIS POLICY IS NOT COVERED BY THE PROPERTY/CASUALTY INSURANCE SECURITY FUND SPECIFIED IN ARTICLE 76 OF THE NEW YORK INSURANCE LAW. THIS POLICY IS ISSUED WITHOUT CONTINGENT MUTUAL LIABILITY FOR ASSESSMENT.

In witness whereof, BUILD AMERICA MUTUAL ASSURANCE COMPANY has caused this Policy to be executed on its behalf by its Authorized Officer.

BUILD AMERICA MUTUAL ASSURANCE COMPANY

By: _____
Authorized Officer

SPECIMEN

Notices (Unless Otherwise Specified by BAM)

Email:
claims@buildamerica.com
Address:
200 Liberty Street, 27th floor
New York, New York 10281
Telecopy:
212-962-1524 (attention: Claims)

SPECIMEN

MUNICIPAL BOND INSURANCE POLICY

ISSUER: Truckee Meadows Fire Protection District, Nevada

Policy No: 2021B0680

MEMBER: Truckee Meadows Fire Protection District, Nevada

Effective Date: July 28, 2021

BONDS: $7,000,000 in aggregate principal amount of General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured By Pledged Revenues), Series 2021

Risk Premium:	$7,000.00
Member Surplus Contribution:	$15,800.00
Total Insurance Payment:	$22,800.00

BUILD AMERICA MUTUAL ASSURANCE COMPANY ("BAM"), for consideration received, hereby UNCONDITIONALLY AND IRREVOCABLY agrees to pay to the trustee (the "Trustee") or paying agent (the "Paying Agent") for the Bonds named above (as set forth in the documentation providing for the issuance and securing of the Bonds), for the benefit of the Owners or, at the election of BAM, directly to each Owner, subject only to the terms of this Policy (which includes each endorsement hereto), that portion of the principal of and interest on the Bonds that shall become Due for Payment but shall be unpaid by reason of Nonpayment by the Issuer.

On the later of the day on which such principal and interest becomes Due for Payment or the first Business Day following the Business Day on which BAM shall have received Notice of Nonpayment, BAM will disburse (but without duplication in the case of duplicate claims for the same Nonpayment) to or for the benefit of each Owner of the Bonds, the face amount of principal of and interest on the Bonds that is then Due for Payment but is then unpaid by reason of Nonpayment by the Issuer, but only upon receipt by BAM, in a form reasonably satisfactory to it, of (a) evidence of the Owner's right to receive payment of such principal or interest then Due for Payment and (b) evidence, including any appropriate instruments of assignment, that all of the Owner's rights with respect to payment of such principal or interest that is Due for Payment shall thereupon vest in BAM. A Notice of Nonpayment will be deemed received on a given Business Day if it is received prior to 1:00 p.m. (New York time) on such Business Day; otherwise, it will be deemed received on the next Business Day. If any Notice of Nonpayment received by BAM is incomplete, it shall be deemed not to have been received by BAM for purposes of the preceding sentence, and BAM shall promptly so advise the Trustee, Paying Agent or Owner, as appropriate, any of whom may submit an amended Notice of Nonpayment. Upon disbursement under this Policy in respect of a Bond and to the extent of such payment, BAM shall become the owner of such Bond, any appurtenant coupon to such Bond and right to receipt of payment of principal of or interest on such Bond and shall be fully subrogated to the rights of the Owner, including the Owner's right to receive payments under such Bond. Payment by BAM either to the Trustee or Paying Agent for the benefit of the Owners, or directly to the Owners, on account of any Nonpayment shall discharge the obligation of BAM under this Policy with respect to said Nonpayment.

Except to the extent expressly modified by an endorsement hereto, the following terms shall have the meanings specified for all purposes of this Policy. "Business Day" means any day other than (a) a Saturday or Sunday or (b) a day on which banking institutions in the State of New York or the Insurer's Fiscal Agent (as defined herein) are authorized or required by law or executive order to remain closed. "Due for Payment" means (a) when referring to the principal of a Bond, payable on the stated maturity date thereof or the date on which the same shall have been duly called for mandatory sinking fund redemption and does not refer to any earlier date on which payment is due by reason of call for redemption (other than by mandatory sinking fund redemption), acceleration or other advancement of maturity (unless BAM shall elect, in its sole discretion, to pay such principal due upon such acceleration together with any accrued interest to the date of acceleration)

and (b) when referring to interest on a Bond, payable on the stated date for payment of interest. "Nonpayment" means, in respect of a Bond, the failure of the Issuer to have provided sufficient funds to the Trustee or, if there is no Trustee, to the Paying Agent for payment in full of all principal and interest that is Due for Payment on such Bond. "Nonpayment" shall also include, in respect of a Bond, any payment made to an Owner by or on behalf of the Issuer of principal or interest that is Due for Payment, which payment has been recovered from such Owner pursuant to the United States Bankruptcy Code in accordance with a final, nonappealable order of a court having competent jurisdiction. "Notice" means delivery to BAM of a notice of claim and certificate, by certified mail, email or telecopy as set forth on the attached Schedule or other acceptable electronic delivery, in a form satisfactory to BAM, from and signed by an Owner, the Trustee or the Paying Agent, which notice shall specify (a) the person or entity making the claim, (b) the Policy Number, (c) the claimed amount, (d) payment instructions and (e) the date such claimed amount becomes or became Due for Payment. "Owner" means, in respect of a Bond, the person or entity who, at the time of Nonpayment, is entitled under the terms of such Bond to payment thereof, except that "Owner" shall not include the Issuer, the Member or any other person or entity whose direct or indirect obligation constitutes the underlying security for the Bonds.

BAM may appoint a fiscal agent (the "Insurer's Fiscal Agent") for purposes of this Policy by giving written notice to the Trustee, the Paying Agent, the Member and the Issuer specifying the name and notice address of the Insurer's Fiscal Agent. From and after the date of receipt of such notice by the Trustee, the Paying Agent, the Member or the Issuer (a) copies of all notices required to be delivered to BAM pursuant to this Policy shall be simultaneously delivered to the Insurer's Fiscal Agent and to BAM and shall not be deemed received until received by both and (b) all payments required to be made by BAM under this Policy may be made directly by BAM or by the Insurer's Fiscal Agent on behalf of BAM. The Insurer's Fiscal Agent is the agent of BAM only, and the Insurer's Fiscal Agent shall in no event be liable to the Trustee, Paying Agent or any Owner for any act of the Insurer's Fiscal Agent or any failure of BAM to deposit or cause to be deposited sufficient funds to make payments due under this Policy.

To the fullest extent permitted by applicable law, BAM agrees not to assert, and hereby waives, only for the benefit of each Owner, all rights (whether by counterclaim, setoff or otherwise) and defenses (including, without limitation, the defense of fraud), whether acquired by subrogation, assignment or otherwise, to the extent that such rights and defenses may be available to BAM to avoid payment of its obligations under this Policy in accordance with the express provisions of this Policy. This Policy may not be canceled or revoked.

This Policy sets forth in full the undertaking of BAM and shall not be modified, altered or affected by any other agreement or instrument, including any modification or amendment thereto. Except to the extent expressly modified by an endorsement hereto, any premium paid in respect of this Policy is nonrefundable for any reason whatsoever, including payment, or provision being made for payment, of the Bonds prior to maturity. THIS POLICY IS NOT COVERED BY THE PROPERTY/CASUALTY INSURANCE SECURITY FUND SPECIFIED IN ARTICLE 76 OF THE NEW YORK INSURANCE LAW. THIS POLICY IS ISSUED WITHOUT CONTINGENT MUTUAL LIABILITY FOR ASSESSMENT.

IN WITNESS WHEREOF, BUILD AMERICA MUTUAL ASSURANCE COMPANY has caused this Policy to be executed on its behalf by its Authorized Officer.

BUILD AMERICA MUTUAL ASSURANCE COMPANY



By: _____
Authorized Officer

Schedule A

Notices (Unless Otherwise Specified by BAM)

Email:
claims@buildamerica.com

Address:
200 Liberty Street, 27th floor
New York, New York 10281

Telecopy:
212-962-1524 (attention: Claims)

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DISCLOSURE, NO DEFAULT AND TAX CERTIFICATE OF
BUILD AMERICA MUTUAL ASSURANCE COMPANY

BAM Policy No.: 2021B0680

BONDS: $7,000,000 in aggregate principal amount of
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured By Pledged Revenues),
Series 2021

Date of the Official Statement: July 07, 2021

The undersigned hereby certifies on behalf of BUILD AMERICA MUTUAL ASSURANCE COMPANY ("BAM"), in connection with the issuance by BAM of its Policy referenced above (the "Policy") in respect of the Bonds referenced above (the "Bonds") that:

(i) The information set forth under the caption "BOND INSURANCE-BUILD AMERICA MUTUAL ASSURANCE COMPANY" in the official statement referenced above, relating to the Bonds (the "Official Statement") is true and correct;

(ii) BAM is not currently in default nor has BAM ever been in default under any policy or obligation guaranteeing the payment of principal of or interest on an obligation;

(iii) The Policy is an unconditional and recourse obligation of BAM (enforceable by or on behalf of the holders of the Bonds) to pay the scheduled principal of and interest on the Bonds when due in the event of Nonpayment by the Issuer (as set forth in the Policy);

(iv) The insurance payment (inclusive of the sum of the Risk Premium and the Member Surplus Contribution) (the "Insurance Payment") is solely a charge for the transfer of credit risk and was determined in arm's length negotiations and is required to be paid to BAM as a condition to the issuance of the Policy;

(v) BAM will, for federal income tax purposes, treat the Insurance Payment as solely in consideration for the insurance risk it assumes in the Policy and not as consideration for an investment in BAM or its assets;

(vi) No portion of such Insurance Payment represents an indirect payment of costs of issuance, including rating agency fees, other than fees paid by BAM to maintain its rating, which, together with all other overhead expenses of BAM, are taken into account in the formulation of its rate structure, or for the provision of additional services by BAM, or represents a direct or indirect payment for any goods or services provided to the Issuer (including the right to receive a dividend), or the direct or indirect payment for a cost, risk or other element that is not customarily borne by insurers of tax-exempt bonds (in transactions in which the guarantor has no involvement other than as a guarantor);

(vii) BAM is not providing any services in connection with the Bonds other than providing the Policy, and except for the Insurance Payment, BAM will not use any portion of the Bond proceeds;

(viii) Except for payments under the Policy in the case of Nonpayment by the Issuer, there is no obligation to pay any amount of principal or interest on the Bonds by BAM;

(ix) (a) BAM has not paid any dividends to date, (b) BAM's Board of Directors has resolved that BAM's priorities for surplus, as it accumulates, will be to preserve capital strength and claims paying resources for the benefit of its members and secondarily to return value by reducing premiums charged for its insurance, and (c) BAM has no current expectation that any dividends will be paid;

(x) BAM does not expect that a claim or any other payment will be made on or with respect to the Policy or by BAM to the Issuer; and

(xi) Neither the Issuer nor any other Obligor is entitled to a refund of the Insurance Payment for the Policy in the event a Bond is retired before the final maturity date.

BAM makes no representation as to the nature of the interest to be paid on the Bonds or the treatment of the Policy under Section 1.148-4(f) of the Income Tax Regulations.

BUILD AMERICA MUTUAL ASSURANCE COMPANY



By: _____
Authorized Officer

Dated: July 28, 2021

DISCLOSURE, NO DEFAULT AND TAX CERTIFICATE OF
BUILD AMERICA MUTUAL ASSURANCE COMPANY

BAM Policy No.: 2021B0680

BONDS: $7,000,000 in aggregate principal amount of
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured By Pledged Revenues),
Series 2021

Date of the Official Statement: July 07, 2021

The undersigned hereby certifies on behalf of BUILD AMERICA MUTUAL ASSURANCE COMPANY ("BAM"), in connection with the issuance by BAM of its Policy referenced above (the "Policy") in respect of the Bonds referenced above (the "Bonds") that:

(i) The information set forth under the caption "BOND INSURANCE-BUILD AMERICA MUTUAL ASSURANCE COMPANY" in the official statement referenced above, relating to the Bonds (the "Official Statement") is true and correct;

(ii) BAM is not currently in default nor has BAM ever been in default under any policy or obligation guaranteeing the payment of principal of or interest on an obligation;

(iii) The Policy is an unconditional and recourse obligation of BAM (enforceable by or on behalf of the holders of the Bonds) to pay the scheduled principal of and interest on the Bonds when due in the event of Nonpayment by the Issuer (as set forth in the Policy);

(iv) The insurance payment (inclusive of the sum of the Risk Premium and the Member Surplus Contribution) (the "Insurance Payment") is solely a charge for the transfer of credit risk and was determined in arm's length negotiations and is required to be paid to BAM as a condition to the issuance of the Policy;

(v) BAM will, for federal income tax purposes, treat the Insurance Payment as solely in consideration for the insurance risk it assumes in the Policy and not as consideration for an investment in BAM or its assets;

(vi) No portion of such Insurance Payment represents an indirect payment of costs of issuance, including rating agency fees, other than fees paid by BAM to maintain its rating, which, together with all other overhead expenses of BAM, are taken into account in the formulation of its rate structure, or for the provision of additional services by BAM, or represents a direct or indirect payment for any goods or services provided to the Issuer (including the right to receive a dividend), or the direct or indirect payment for a cost, risk or other element that is not customarily borne by insurers of tax-exempt bonds (in transactions in which the guarantor has no involvement other than as a guarantor);

(vii) BAM is not providing any services in connection with the Bonds other than providing the Policy, and except for the Insurance Payment, BAM will not use any portion of the Bond proceeds;

(viii) Except for payments under the Policy in the case of Nonpayment by the Issuer, there is no obligation to pay any amount of principal or interest on the Bonds by BAM;

(ix) (a) BAM has not paid any dividends to date, (b) BAM's Board of Directors has resolved that BAM's priorities for surplus, as it accumulates, will be to preserve capital strength and claims paying resources for the benefit of its members and secondarily to return value by reducing premiums charged for its insurance, and (c) BAM has no current expectation that any dividends will be paid;

(x) BAM does not expect that a claim or any other payment will be made on or with respect to the Policy or by BAM to the Issuer; and

(xi) Neither the Issuer nor any other Obligor is entitled to a refund of the Insurance Payment for the Policy in the event a Bond is retired before the final maturity date.

BAM makes no representation as to the nature of the interest to be paid on the Bonds or the treatment of the Policy under Section 1.148-4(f) of the Income Tax Regulations.

BUILD AMERICA MUTUAL ASSURANCE COMPANY



By: _____
Authorized Officer

Dated: July 28, 2021

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July 28, 2021

Truckee Meadows Fire Protection District
3663 Barron Way
Reno, NV 89511

Robert W. Baird & Co.
777 East Wisconsin Avenue
Milwaukee, WI 53202

Zions Bancorporation, National Association
550 South Hope Street, Suite 2875
Los Angeles, CA 90071

RE: Policy: 2021B0680
Member: Truckee Meadows Fire Protection District, Nevada
Bonds: General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured By Pledged Revenues), Series 2021

Date of the Official Statement: July 07, 2021

Ladies and Gentlemen:

I am Counsel of Build America Mutual Assurance Company, a New York mutual insurance company ("BAM"). You have requested my opinion in such capacity as to the matters set forth below in connection with the issuance by BAM of its above-referenced policy (the "Policy"). In that regard, and for purposes of this opinion, I have examined such corporate records, documents and proceedings as I have deemed necessary and appropriate.

Based upon the foregoing, I am of the opinion that:

1. BAM is a mutual insurance company duly organized and validly existing under the laws of the State of New York and authorized to transact financial guaranty insurance business therein.

2. The Policy has been duly authorized, executed and delivered by BAM.

3. The Policy constitutes the valid and binding obligation of BAM, enforceable in accordance with its terms, subject, as to the enforcement of remedies, to bankruptcy, insolvency, reorganization, rehabilitation, moratorium and other similar laws affecting the enforceability of creditors' rights generally applicable in the event of the bankruptcy or insolvency of BAM and to the application of general principles of equity.

4. The issuance of the Policy qualifies the Member as a member of BAM until the Bonds are no longer outstanding. As a member of BAM, the Member is entitled to certain rights and privileges as provided in BAM's charter and by-laws and as may otherwise be provided under New York law. The Policy is non-assessable and creates no contingent mutual liability.

In addition, please be advised that I have reviewed the description of the Policy under the caption "BOND INSURANCE" in the official statement related to the above-referenced Bonds (the "Official Statement"). There has not come to my attention any information which would cause me to believe that the description of the Policy, as of the date of the Official Statement or as of the date of this opinion, contains any untrue statement of a material fact or omits to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. Please be advised that except as described above, I express no opinion with respect to any information contained in, or omitted from, the Official Statement.

I am a member of the Bar of the State of New York, and do not express any opinion as to any law other than the laws of the State of New York.

This letter and the legal opinions herein are intended for the information solely of the addressees hereof and solely for the purposes of the transactions described in the Official Statement and are not to be relied upon by any other person or entity (including, without limitation, any person or entity that acquires bonds from an addressee of this letter.) I do not undertake to advise you of matters that may come to my attention subsequent to the date hereof that may affect the conclusions expressed herein.

Very truly yours,

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SHERMAN & HOWARD L.L.C.

50 West Liberty Street, Suite 1000, Reno, Nevada 89501-1950
Telephone: 775.323.1980 Fax: 775.323.2339

3960 Howard Hughes Parkway, Suite 500, Las Vegas, Nevada 89169
Telephone: 702.387.6073 Fax: 775.323.2339

www.shermanhoward.com

July 28, 2021

Build America Mutual Assurance Company
200 Liberty Street, 27th Floor
New York, NY 10281

$7,000,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bonds
(Additionally Secured by Pledged Revenues)
Series 2021

Ladies and Gentlemen:

We have acted as bond counsel to the Truckee Meadows Fire Protection District, Nevada (the "District"), in connection with the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds") pursuant to an authorizing resolution of the Board of Fire Commissioners of the District adopted and approved on June 1, 2021 and have today delivered to you a copy of our executed approving opinion addressed to the District dated the date hereof relating to the Bonds. You are hereby authorized to rely on the legal conclusions expressed in the approving opinion in your capacity as insurer of the Bonds.

We assume no obligation to advise you of any changes in the above-described approving opinion subsequent to the delivery hereof. This letter is furnished to you as bond insurer (the "Bond Insurer") pursuant to your conditions for issuing an insurance policy on the Bonds, is solely for your information and benefit in connection with the District's initial offer and sale of the Bonds and may not be relied upon by you for any other purpose or relied upon by any other party without the prior written consent of this firm.

In connection with the issuance of the Bonds, we have represented the District, which is our sole client in this transaction. Delivery of this letter to you does not establish an attorney-client relationship between the Bond Insurer and this firm. In connection with the Bonds, you have been represented by your general counsel.

Very truly yours,

Sherman & Howard LLC

53485991.

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July 28, 2021

Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, NV 89511

$7,000,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bonds
(Additionally Secured by Pledged Revenues)
Series 2021

Ladies and Gentlemen:

We have acted as special counsel to Truckee Meadows Fire Protection District, Nevada (the "District"), in connection with the issuance of the Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds"), as described in the Preliminary Official Statement dated June 18, 2021 (the "Preliminary Official Statement") and in the Official Statement dated July 7, 2021 (the "Official Statement"). Capitalized terms not otherwise defined herein shall have the meanings assigned to them in the Official Statement.

Pursuant to federal securities laws, the District, acting through its Board of Fire Commissioners, is responsible for the statements contained in the Preliminary Official Statement and the Official Statement. In our capacity as special counsel, we have rendered advice to the District on the applicable legal standards to be used in meeting the District's disclosure responsibilities. Nevertheless, the purpose of our professional engagement was not to establish or to confirm factual matters set forth in the Preliminary Official Statement or the Official Statement, and we have not undertaken to verify independently any of such factual matters.

In requesting and accepting this letter, you recognize and acknowledge that: (i) the scope of the activities performed by us described above were inherently limited and do not encompass all activities that you may be responsible for undertaking in preparing the Preliminary Official Statement and the Official Statement; (ii) our activities relied substantially on representations, warranties, certifications and opinions made by your representatives and others,

and are otherwise subject to the matters set forth in this letter; and (iii) while statements of negative assurance are customarily given to underwriters of municipal securities to assist them in discharging their responsibilities under the federal securities laws, the responsibilities of the issuer of such securities under those laws may differ from those of underwriters in material respects, and this letter may not serve the same purpose or provide the same utility to you as it would to an underwriter of the Bonds.

Subject to the foregoing, and on the basis of the information we gained in the course of performing the services referred to above, we confirm to you that no facts have come to the attention of the attorneys in our firm rendering legal services in connection with this matter that cause them to believe that the Preliminary Official Statement as of its date and the Official Statement as of its date or as of the date hereof contained or contains any untrue statement of a material fact or omitted or omits to state any material fact necessary to make the statements made therein, in the light of the circumstances under which they were made, not misleading; provided, however, we do not assume responsibility for the accuracy, completeness or fairness of the statements contained in the Preliminary Official Statement or the Official Statement, nor do we express any belief with respect to any financial and statistical data and forecasts, projections, estimates, assumptions and expressions of opinion, information concerning the Policy and BAM, and information concerning The Depository Trust Company and the book-entry system for the Bonds contained or incorporated by reference in the Preliminary Official Statement or the Official Statement and its Appendices, which we expressly exclude from the scope of this paragraph.

This letter is furnished by us solely for your benefit in connection with the initial offering and public sale of the Bonds and may not be relied upon by you for any other purpose or relied upon by any other person or entity without the prior written consent of this firm. We disclaim any obligation to advise the District of any changes in the foregoing subsequent to the delivery of this letter or to supplement this letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in the law that may hereafter occur.

Very truly yours,

Sherman & Howard LLC

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SHERMAN&HOWARD

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July 28, 2021

Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, NV 89511

$7,000,000
Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax) Capital Improvement Bonds
(Additionally Secured by Pledged Revenues)
Series 2021

Ladies and Gentlemen:

We have acted as bond counsel to Truckee Meadows Fire Protection District, Nevada (the "District" and the "State," respectively), in connection with the issuance of its Truckee Meadows Fire Protection District, Nevada, General Obligation (Limited Tax) Capital Improvement Bonds (Additionally Secured by Pledged Revenues), Series 2021 in the aggregate principal amount of $7,000,000 (the "Bonds"), pursuant to an authorizing ordinance adopted and approved by the Board of Fire Commissioners on June 1, 2021 (the "Bond Resolution"). In such capacity, we have examined the District's certified proceedings and such other documents and such law of the State and of the United States of America as we have deemed necessary to render this opinion letter. Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Bond Resolution.

Regarding questions of fact material to our opinions, we have relied upon the District's certified proceedings and other representations and certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based upon such examination, it is our opinion as bond counsel that:

1. The Bonds constitute the valid and binding limited tax general obligations of the District.

2. All of the taxable property in the District is subject to the levy of annual general (ad valorem) taxes to pay the Bonds, subject to the limitations imposed by the Constitution and laws of the State.

3. As provided in the Bond Resolution and in accordance with the provisions of NRS 361.463, taxes levied for the payment of the bonded indebtedness (including the Bonds) of all overlapping units within the boundaries of the District (i.e., the State, the District, and any other political subdivision therein) and for the payment of interest on such indebtedness enjoy a

priority over taxes levied by each such unit (including, without limitation, the State and the District) for all other purposes (subject to any exception implied by law for the exercise of the police power) where reduction is necessary in order to comply with NRS 361.453.

4. The Bonds are additionally secured by and payable from the Pledged Revenues. The Bond Resolution creates a valid lien on the Pledged Revenues and the Bond Fund pledged therein for the security of the Bonds on a parity with the lien thereon of the Outstanding Parity Securities, superior and prior to the lien thereon of any Outstanding Subordinate Securities hereafter issued and subordinate to the lien thereon of any Outstanding Superior Securities hereafter issued. Except as described in this paragraph, we express no opinion regarding the priority of the lien on the Pledged Revenues or on the Bond Fund created by the Bond Resolution.

5. Interest on the Bonds is excluded from gross income under federal income tax laws pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date hereof (the "Tax Code"), and interest on the Bonds is excluded from alternative minimum taxable income as defined in Section 55(b)(2) of the Tax Code. The opinions expressed in this paragraph assume continuous compliance with the covenants and continued accuracy of the representations contained in the District's certified proceedings and in certain other documents and certain other certifications furnished to us.

6. Under the laws of the State in effect as of the date hereof, the Bonds, their transfer, and the income therefrom are free and exempt from taxation by the State or any subdivision thereof, except for the tax on estates imposed pursuant to Chapter 375A of NRS and the tax on generation-skipping transfers imposed pursuant to Chapter 375B of NRS.

The opinions expressed in this opinion letter are subject to the following:

The obligations of the District incurred pursuant to the Bonds and the Bond Resolution may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally, and by equitable principles, whether considered at law or in equity.

The Bond has been designated by the District as a "qualified tax-exempt obligation" for purposes of Section 265(b)(3) of the Tax Code.

We understand that Build America Mutual Assurance Company has issued a municipal bond insurance policy relating to the Bonds. We express no opinion as to the validity or enforceability of such policy or the security afforded thereby.

In this opinion letter issued in our capacity as bond counsel, we are opining only upon those matters set forth herein, and we are not passing upon the accuracy, adequacy or completeness of the Official Statement relating to the Bonds or any other statements made in connection with any offer or sale of the Bonds or upon any state or federal or state tax consequences arising from the receipt or accrual of interest on or the ownership or disposition of the Bonds, except those specifically addressed herein.

This opinion letter is issued as of the date hereof and we assume no obligation to revise or supplement this opinion letter to reflect any facts or circumstances that may hereafter come to our attention or any changes in laws that may hereafter occur.

Respectfully submitted,

Sherman & Howard LLC

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JNA Consulting Group, LLC
Independent Registered Municipal Advisor

CLOSING MEMORANDUM

July 21, 2021

Cindy Vance
Chief Fiscal Officer
Truckee Meadows Fire Protection District, Nevada
3663 Barron Way
Reno, Nevada 89511

Re: $7,000,000 Truckee Meadows Fire Protection District, Nevada General Obligation (Limited Tax) Capital Improvement Bonds, Series 2021

Cindy:

The closing for the above-captioned bonds will be at 9:00 a.m. Pacific Time on Wednesday, July 28, 2021, via conference call using the call-in number 877-391-8664 and the access code 07280830#.

Prior to closing, the Bonds will be registered in the name of Cede & Co., as nominee of the Depository Trust Company, New York, New York ("DTC"). Zions Bancorporation, National Association (the "Paying Agent") will cause the bond certificates to be authenticated and held on behalf of DTC. Robert W. Baird & Co., Inc., (the "Purchaser") is responsible for submitting the Eligibility Questionnaire to DTC. Sherman & Howard L.L.C., ("Bond Counsel"), has prepared the Letter of Representations.

At or prior to the closing, a representative of the Purchaser will be required to sign the Purchaser's Receipt. This receipt will be included with the other closing certificates and the unqualified opinion of Sherman & Howard L.L.C., in the transcript documenting the transaction. Arrangements will be made for delivery of the Purchaser's copy of the transcript.

The total sources and uses for the Bonds consist of the following:

SOURCES:	
$7,000,000.00	Par Amount
441,981.60	Original Issue Premium
$7,441,981.60	Total
USES:	
$7,159,637.85	Construction Funds
95,593.75	Net Underwriting
22,800.00	Bond Insurance Premium
163,950.00	Issuance Costs
$7,441,981.60	Total Uses

Settlement is to be made by wire transfer. The settlement amount due to the District from the Purchaser is calculated as follows:

$7,000,000.00	Par Amount
441,981.60	Plus: Premium
(95,593.75)	Less: Underwriter's Discount
(22,800.00)	Less: Insurance Premium
(70,000.00)	Less: Good Faith Deposit
$7,253,587.85	Amount Due

The **Purchaser** will wire $7,253,587.85 to the District using the following wire instructions:

$7,253,587.85
Wells Fargo Bank, NA
MAC S4786-024
6325 South Rainbow Blvd., Ste 210
Las Vegas, NV 89118
ABA #: 121-000-248
Bank Wire Account #: 4504180225
Reference: Truckee Meadows FPD Cap. Imp. Bonds
Bank Contact: Patrick Foley, patrick.foley@wellsfargo.com, 702-247-5613

Prior to closing, the **Purchaser** will wire $22,800.00 to Build America Mutual Assurance Company, (the "Bond Insurer") using the following wire instructions.

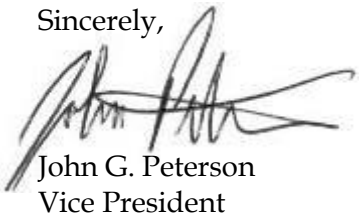
$22,800.00
Bank: First Republic Bank
ABA #: 321-081-669
Account Name: Build America Mutual Assurance Company
Acct. No.: 80001613703
Policy No.: 2021B0680 (Include in OBI Field)

A debt service schedule for the Bonds is enclosed.

The following table includes contacts and phone numbers if there are any questions or additional information is required.

Cindy Vance	Issuer	775-326-6070
Vicky Ossoinik	Purchaser	414-765-3725
Claudette Littlejohn	Bond Insurer	212-235-2572
Jacki Nowak	Paying Agent	213-593-3155
Kendra Follett	Bond Counsel	775-323-1980
John Peterson	Financial Advisor	702-294-5100

Sincerely,



John G. Peterson
Vice President

JGP:jrg

cc:

Charles Moore	Sydnee Beam	Tom Dickinson	Marty Johnson
Alex Kukulus	Jacki Nowak	Lisa Lestardo	Johnna Sims
Sandy Francis	Geoff Kuczmarski	Claudette Littlejohn	Jami Goudy
Kendra Follett	Moises Gomez	Mark Capell	(all w/enclosure)
Matt Hogan	Vicky Ossoinik	Tammi Davis	

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Debt Service Schedule

Date	Principal	Rate	Interest	Semi-Annual Debt Service	Annual Debt Service
07/28/2021					
12/01/2021			$64,410.57	$64,410.57	
06/01/2022	$210,000	4.000%	94,259.38	304,259.38	$368,669.95
12/01/2022			90,059.38	90,059.38	
06/01/2023	190,000	4.000%	90,059.38	280,059.38	370,118.76
12/01/2023			86,259.38	86,259.38	
06/01/2024	200,000	4.000%	86,259.38	286,259.38	372,518.76
12/01/2024			82,259.38	82,259.38	
06/01/2025	210,000	4.000%	82,259.38	292,259.38	374,518.76
12/01/2025			78,059.38	78,059.38	
06/01/2026	215,000	4.000%	78,059.38	293,059.38	371,118.76
12/01/2026			73,759.38	73,759.38	
06/01/2027	225,000	4.000%	73,759.38	298,759.38	372,518.76
12/01/2027			69,259.38	69,259.38	
06/01/2028	235,000	4.000%	69,259.38	304,259.38	373,518.76
12/01/2028			64,559.38	64,559.38	
06/01/2029	245,000	4.000%	64,559.38	309,559.38	374,118.76
12/01/2029			59,659.38	59,659.38	
06/01/2030	255,000	4.000%	59,659.38	314,659.38	374,318.76
12/01/2030			54,559.38	54,559.38	
06/01/2031	265,000	4.000%	54,559.38	319,559.38	374,118.76
12/01/2031			49,259.38	49,259.38	
06/01/2032	275,000	2.000%	49,259.38	324,259.38	373,518.76
12/01/2032			46,509.38	46,509.38	
06/01/2033	280,000	2.000%	46,509.38	326,509.38	373,018.76
12/01/2033			43,709.38	43,709.38	
06/01/2034	285,000	2.000%	43,709.38	328,709.38	372,418.76
12/01/2034			40,859.38	40,859.38	
06/01/2035	290,000	2.000%	40,859.38	330,859.38	371,718.76
12/01/2035			37,959.38	37,959.38	
06/01/2036	295,000	2.000%	37,959.38	332,959.38	370,918.76
12/01/2036			35,009.38	35,009.38	
06/01/2037	305,000	2.000%	35,009.38	340,009.38	375,018.76
12/01/2037			31,959.38	31,959.38	
06/01/2038	310,000	2.000%	31,959.38	341,959.38	373,918.76
12/01/2038			28,859.38	28,859.38	
06/01/2039	315,000	2.000%	28,859.38	343,859.38	372,718.76
12/01/2039			25,709.38	25,709.38	
06/01/2040	320,000	2.000%	25,709.38	345,709.38	371,418.76
12/01/2040			22,509.38	22,509.38	
06/01/2041	330,000	2.000%	22,509.38	352,509.38	375,018.76
12/01/2041			19,209.38	19,209.38	
06/01/2042	335,000	2.125%	19,209.38	354,209.38	373,418.76
12/01/2042			15,650.00	15,650.00	
06/01/2043	340,000	2.125%	15,650.00	355,650.00	371,300.00
12/01/2043			12,037.50	12,037.50	
06/01/2044	350,000	2.250%	12,037.50	362,037.50	374,075.00
12/01/2044			8,100.00	8,100.00	
06/01/2045	355,000	2.250%	8,100.00	363,100.00	371,200.00
12/01/2045			4,106.25	4,106.25	
06/01/2046	365,000	2.250%	4,106.25	369,106.25	373,212.50
	$7,000,000		$2,318,432.65	$9,318,432.65	$9,318,432.65

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Sources & Uses of Funds

Issue Summary	
Dated Date	07/28/2021
Par Amount	$7,000,000
Net Underwriting	1.366%
Total Costs as % of Par	4.033%
True Interest Cost	1.9723%
Arbitrage Yield Limit	1.8282%
Weighted Average Maturity	13.771 years

Sources of Funds:		**Uses of Funds:**	
Par Amount	$7,000,000.00	Construction Funds	$7,159,637.85
Original Issue Premium	441,981.60	Net Underwriting	95,593.75
Total	$7,441,981.60	Insurance	22,800.00
		Issuance Costs	163,950.00
		Total	$7,441,981.60

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Debt Service Schedule

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06/01/2030	255,000	4.000%	59,659.38	314,659.38	374,318.76
12/01/2030			54,559.38	54,559.38	
06/01/2031	265,000	4.000%	54,559.38	319,559.38	374,118.76
12/01/2031			49,259.38	49,259.38	
06/01/2032	275,000	2.000%	49,259.38	324,259.38	373,518.76
12/01/2032			46,509.38	46,509.38	
06/01/2033	280,000	2.000%	46,509.38	326,509.38	373,018.76
12/01/2033			43,709.38	43,709.38	
06/01/2034	285,000	2.000%	43,709.38	328,709.38	372,418.76
12/01/2034			40,859.38	40,859.38	
06/01/2035	290,000	2.000%	40,859.38	330,859.38	371,718.76
12/01/2035			37,959.38	37,959.38	
06/01/2036	295,000	2.000%	37,959.38	332,959.38	370,918.76
12/01/2036			35,009.38	35,009.38	
06/01/2037	305,000	2.000%	35,009.38	340,009.38	375,018.76
12/01/2037			31,959.38	31,959.38	
06/01/2038	310,000	2.000%	31,959.38	341,959.38	373,918.76
12/01/2038			28,859.38	28,859.38	
06/01/2039	315,000	2.000%	28,859.38	343,859.38	372,718.76
12/01/2039			25,709.38	25,709.38	
06/01/2040	320,000	2.000%	25,709.38	345,709.38	371,418.76
12/01/2040			22,509.38	22,509.38	
06/01/2041	330,000	2.000%	22,509.38	352,509.38	375,018.76
12/01/2041			19,209.38	19,209.38	
06/01/2042	335,000	2.125%	19,209.38	354,209.38	373,418.76
12/01/2042			15,650.00	15,650.00	
06/01/2043	340,000	2.125%	15,650.00	355,650.00	371,300.00
12/01/2043			12,037.50	12,037.50	
06/01/2044	350,000	2.250%	12,037.50	362,037.50	374,075.00
12/01/2044			8,100.00	8,100.00	
06/01/2045	355,000	2.250%	8,100.00	363,100.00	371,200.00
12/01/2045			4,106.25	4,106.25	
06/01/2046	365,000	2.250%	4,106.25	369,106.25	373,212.50
	$7,000,000		$2,318,432.65	$9,318,432.65	$9,318,432.65

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Pricing Schedule

Call Date:	06/01/2031
Call Price:	100

Date	Principal	Coupon	Yield	Price		Prem/(Disc)	Production
07/28/2021							
06/01/2022	$210,000.00	4.000%	0.200%	103.193		$6,705.30	$216,705.30
06/01/2023	190,000.00	4.000%	0.250%	106.885		13,081.50	203,081.50
06/01/2024	200,000.00	4.000%	0.350%	110.311		20,622.00	220,622.00
06/01/2025	210,000.00	4.000%	0.500%	113.300		27,930.00	237,930.00
06/01/2026	215,000.00	4.000%	0.650%	115.940		34,271.00	249,271.00
06/01/2027	225,000.00	4.000%	0.800%	118.226		41,008.50	266,008.50
06/01/2028	235,000.00	4.000%	0.900%	120.523		48,229.05	283,229.05
06/01/2029	245,000.00	4.000%	1.000%	122.570		55,296.50	300,296.50
06/01/2030	255,000.00	4.000%	1.100%	124.368		62,138.40	317,138.40
06/01/2031	265,000.00	4.000%	1.200%	125.917		68,680.05	333,680.05
06/01/2032	275,000.00	2.000%	1.300%	106.446	*	17,726.50	292,726.50
06/01/2033	280,000.00	2.000%	1.400%	105.497	*	15,391.60	295,391.60
06/01/2034	285,000.00	2.000%	1.500%	104.558	*	12,990.30	297,990.30
06/01/2035	290,000.00	2.000%	1.600%	103.628	*	10,521.20	300,521.20
06/01/2036	295,000.00	2.000%	1.700%	102.707	*	7,985.65	302,985.65
06/01/2037	305,000.00	2.000%	1.800%	101.795	*	5,474.75	310,474.75
06/01/2038	310,000.00	2.000%	1.850%	101.343	*	4,163.30	314,163.30
06/01/2039	315,000.00	2.000%	1.900%	100.892	*	2,809.80	317,809.80
06/01/2040	320,000.00	2.000%	2.000%	100.000		0.00	320,000.00
06/01/2041	330,000.00	2.000%	2.000%	100.000		0.00	330,000.00
06/01/2042	335,000.00	2.125%	2.150%	99.564		(1,460.60)	333,539.40
06/01/2043	340,000.00	2.125%	2.150%	99.564		(1,482.40)	338,517.60
06/01/2044	350,000.00	2.250%	2.300%	99.056		(3,304.00)	346,696.00
06/01/2045	355,000.00	2.250%	2.300%	99.056		(3,351.20)	351,648.80
06/01/2046	365,000.00	2.250%	2.300%	99.056		(3,445.60)	361,554.40

$7,000,000.00	Par Amount	$441,981.60	$7,441,981.60
323,587.85	+ Premium Bid		
7,323,587.85	= Amount Bid	Authorized Bonds:	$7,000,000.00
118,393.75	+ Underwriter's Spread	Bonds Issued:	(7,000,000.00)
$7,441,981.60	= Price to Public	Remaining Authorization:	$0.00

* Priced to the first optional redemption date of June 1, 2031.

Represents sinking fund redemptions of a $650,000 term bond maturing on June 1, 2041.

Represents sinking fund redemptions of a $675,000 term bond maturing on June 1, 2043.

Represents sinking fund redemptions of a $1,070,000 term bond maturing on June 1, 2046.

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Pledged Revenue History

Fiscal Year	2018 (audited)	2019 (audited)	2020 (audited)	2021 (estimated)	2022 (budgeted)
Consolidated Taxes	$8,346,596	$8,725,419	$9,021,756	$9,331,699	$10,283,112
Pledged Amount (15%)	$1,251,989	$1,308,813	$1,353,263	$1,399,755	$1,542,467
Maximum Annual Debt Service[1]	$531,632	$531,632	$531,632	$531,632	$531,632
Coverage	2.355	2.462	2.545	2.633	2.901

1/ Occurs in fiscal year 2025.

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Debt Service Coverage

Fiscal Year	Consolidated Taxes 1/	Existing Debt Service	2021 Bond Principal	2021 Bond Interest 2/	2021 Bond Total	Combined Debt Service	Coverage
2021	$1,542,467	$156,635				$156,635	9.848
2022	1,542,467	157,034	$210,000	$158,670	$368,670	525,704	2.934
2023	1,542,467	157,091	190,000	180,119	370,119	527,210	2.926
2024	1,542,467	157,117	200,000	172,519	372,519	529,636	2.912
2025	1,542,467	157,113	210,000	164,519	374,519	531,632	2.901
2026	1,542,467	157,078	215,000	156,119	371,119	528,197	2.920
2027	1,542,467	157,012	225,000	147,519	372,519	529,531	2.913
2028	1,542,467	156,916	235,000	138,519	373,519	530,435	2.908
2029	1,542,467	156,790	245,000	129,119	374,119	530,908	2.905
2030	1,542,467	156,632	255,000	119,319	374,319	530,951	2.905
2031	1,542,467	156,444	265,000	109,119	374,119	530,563	2.907
2032	1,542,467	156,226	275,000	98,519	373,519	529,745	2.912
2033	1,542,467	156,977	280,000	93,019	373,019	529,996	2.910
2034	1,542,467	156,682	285,000	87,419	372,419	529,101	2.915
2035	1,542,467	156,356	290,000	81,719	371,719	528,075	2.921
2036	1,542,467	0	295,000	75,919	370,919	370,919	4.159
2037	1,542,467	0	305,000	70,019	375,019	375,019	4.113
2038	1,542,467	0	310,000	63,919	373,919	373,919	4.125
2039	1,542,467	0	315,000	57,719	372,719	372,719	4.138
2040	1,542,467	0	320,000	51,419	371,419	371,419	4.153
2041	1,542,467	0	330,000	45,019	375,019	375,019	4.113
2042	1,542,467	0	335,000	38,419	373,419	373,419	4.131
2043	1,542,467	0	340,000	31,300	371,300	371,300	4.154
2044	1,542,467	0	350,000	24,075	374,075	374,075	4.123
2045	1,542,467	0	355,000	16,200	371,200	371,200	4.155
2046	1,542,467	0	365,000	8,213	373,213	373,213	4.133
		$2,352,103	$7,000,000	$2,318,433	$9,318,433	$11,670,536	

1/ Based on 15% of budgeted fiscal year 2021-22 consolidated taxes.
2/ Interest rate estimated at 2.34%.

Truckee Meadows Fire Protection District, Nevada
General Obligation (Limited Tax)
Capital Improvement Bonds, Series 2021
(Additionally Secured by Pledged Revenues)
Yield Calculation

Date	Debt Service	TIC Present Value	Adjusted Debt Service	AYL Present Value
07/28/2021				
12/01/2021	$64,410.57	$63,980.09	$64,410.57	$64,011.29
06/01/2022	304,259.38	299,274.52	304,259.38	299,634.23
12/01/2022	90,059.38	87,718.83	90,059.38	87,886.95
06/01/2023	280,059.38	270,117.09	280,059.38	270,828.00
12/01/2023	86,259.38	82,384.66	86,259.38	82,660.45
06/01/2024	286,259.38	270,730.90	286,259.38	271,831.11
12/01/2024	82,259.38	77,037.40	82,259.38	77,405.68
06/01/2025	292,259.38	271,033.35	292,259.38	272,523.45
12/01/2025	78,059.38	71,683.21	78,059.38	72,128.77
06/01/2026	293,059.38	266,493.16	293,059.38	268,340.99
12/01/2026	73,759.38	66,418.00	73,759.38	66,926.27
06/01/2027	298,759.38	266,396.28	298,759.38	268,626.55
12/01/2027	69,259.38	61,153.78	69,259.38	61,709.78
06/01/2028	304,259.38	266,027.63	304,259.38	268,637.94
12/01/2028	64,559.38	55,895.93	64,559.38	56,484.69
06/01/2029	309,559.38	265,401.22	309,559.38	268,388.14
12/01/2029	59,659.38	50,649.57	59,659.38	51,256.16
06/01/2030	314,659.38	264,530.52	314,659.38	267,889.70
12/01/2030	54,559.38	45,419.53	54,559.38	46,029.13
06/01/2031	319,559.38	263,428.55	1,744,559.38	1,458,468.60
12/01/2031	49,259.38	40,210.39	35,009.38	29,003.05
06/01/2032	324,259.38	262,107.83	35,009.38	28,740.33
12/01/2032	46,509.38	37,227.69	35,009.38	28,479.98
06/01/2033	326,509.38	258,797.02	35,009.38	28,222.00
12/01/2033	43,709.38	34,306.49	35,009.38	27,966.34
06/01/2034	328,709.38	255,477.04	35,009.38	27,713.01
12/01/2034	40,859.38	31,446.31	35,009.38	27,461.97
06/01/2035	330,859.38	252,150.25	35,009.38	27,213.20
12/01/2035	37,959.38	28,646.60	35,009.38	26,966.69
06/01/2036	332,959.38	248,818.90	35,009.38	26,722.41
12/01/2036	35,009.38	25,906.85	35,009.38	26,480.35
06/01/2037	340,009.38	249,149.02	340,009.38	254,846.19
12/01/2037	31,959.38	23,190.21	31,959.38	23,737.42
06/01/2038	341,959.38	245,707.81	341,959.38	251,685.24
12/01/2038	28,859.38	20,533.81	28,859.38	21,048.36
06/01/2039	343,859.38	242,271.03	343,859.38	248,519.28
12/01/2039	25,709.38	17,937.02	25,709.38	18,412.76
06/01/2040	345,709.38	238,840.48	345,709.38	245,350.17
12/01/2040	22,509.38	15,399.21	22,509.38	15,830.21
06/01/2041	352,509.38	238,805.11	352,509.38	245,664.19
12/01/2041	19,209.38	12,886.19	19,209.38	13,265.77
06/01/2042	354,209.38	235,293.09	354,209.38	242,396.99
12/01/2042	15,650.00	10,294.41	15,650.00	10,612.79
06/01/2043	355,650.00	231,658.42	355,650.00	238,993.43
12/01/2043	12,037.50	7,764.25	12,037.50	8,015.81
06/01/2044	362,037.50	231,235.76	362,037.50	238,898.10
12/01/2044	8,100.00	5,123.00	8,100.00	5,296.54
06/01/2045	363,100.00	227,407.02	363,100.00	235,278.03
12/01/2045	4,106.25	2,546.60	4,106.25	2,636.63
06/01/2046	369,106.25	226,675.81	369,106.25	234,856.46
	$9,318,432.65	$7,323,587.85	$9,231,932.65	$7,441,981.60
	Target Value			
	Par Amount	$7,000,000.00		$7,000,000.00
	Premium/OID	323,587.85		441,981.60
	Costs	0.00		0.00
		$7,323,587.85		$7,441,981.60
		TIC		AYL
		1.9723%		1.8282%

EXHIBIT 11

Form 4411LGF

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)

Minimum level of expenditure for items classified as capital assets	**$10,000**
Minimum level of expenditure for items classified as capital projects	**$10,000**

ENTITY: Truckee Meadows Fire Protection District
DATE: June 30, 2023

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
Fund:	**General Fund**					
Capital Improvement:	Equipment Purchase	1,100,000	0	0	0	0
Funding Source:	Reimbursements	Reimbursement Rev				
Completion Date:	12/31/2021					
FUND TOTAL		**1,100,000**	**0**	**0**	**0**	**0**

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
Fund:	**Capital Projects Fund**					
Capital Improvement:	Capital Improvement Plan	$ 650,000	$ 500,000	$ 3,200,000	$ 3,650,000	$ 500,000
Funding Source:	Gen Fund Transfer and Debt Issuance	Gen Fund Transfer & Remaining Debt Proceeds	Gen Fund Transfer	Gen Fund Transfer and Contemplated Debt Issuance	Gen Fund Transfer	Gen Fund Transfer
Completion Date:	Rolling Plan 6/30/26					
Project Total		**650,000**	**500,000**	**3,200,000**	**3,650,000**	**500,000**

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
Fund:	**Capital Projects Fund**					
Capital Improvement:	Washoe Valley Consolidated Statione	$ 500,000	200,000	$ 10,000,000	$ -	$ -
Funding Source:	Debt Issuance	Remaining debt Proceeds and General Fund Transfers	Gen Fund Transfer	Contemplated Debt Issuance		
Completion Date:	12/31/2024					
Project Total		**500,000**	**200,000**	**10,000,000**	**0**	**0**

Form 4411LGF

FIVE YEAR CAPITAL IMPROVEMENT PLAN
(Per NRS 354.5945)

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
Fund:	**Capital Projects Fund**					
Capital Improvement:	Station 37	300,000	100,000	4,000,000	0	0
Funding Source:	Debt Issuance	Remaining debt Proceeds and General Fund Transfers	Gen Fund Transfer	Contemplated Debt Issuance		
Completion Date:	6/30/2023					
Project Total		**300,000**	**100,000**	**4,000,000**	**0**	**0**

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
Fund:	**Capital Projects Fund**					
Capital Improvement:	Apple Station	0	200,000	11,000,000	0	0
Funding Source:	Debt Issuance		Gen Fund Transfer	Contemplated Debt Issuance & Reimbursements		
Completion Date:	12/31/2024					
Project Total		**0**	**200,000**	**11,000,000**	**0**	**0**
FUND TOTAL - Capital Projects fund		**1,450,000**	**800,000**	**17,200,000**	**3,650,000**	**500,000**

List of Funding Sources:

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

Note: Debt issuance is contemplated for several Capital Projects. We are currently in the research phase and do not expect to issue any debt until FY2026. However if adequate funding is obtained, projects on hold may be moved up in their time line.

EXHIBIT 17

SUMMARY: Organizes Truckee Meadows Fire Protection District; describes boundaries thereof; authorizes contracts between county and district.

BILL NO. 282

ORDINANCE NO. 188

AN ORDINANCE CREATING AND ORGANIZING THE TRUCKEE MEADOWS FIRE PROTECTION DISTRICT; DESCRIBING THE BOUNDARIES THEREOF AND THE TERRITORY INCLUDED THEREIN; AUTHORIZING CONTRACTS BETWEEN THE DISTRICT AND WASHOE COUNTY; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Organization, name of district. Pursuant to the authority contained in NRS 474.460 in order to provide for the prevention and extinguishment of fires there is hereby created and organized in Washoe County, Nevada, a fire protection district, the boundaries of which are described in Section 2 of this ordinance, which is named and shall be known as the Truckee Meadows Fire Protection District.

SECTION 2. Boundaries of district; excepted areas. The boundaries of the Truckee Meadows Fire Protection District are described as follows:

Commence at the point of intersection of the California-Nevada state line and the north line of T.22N., M. D. B. & M., the true point of beginning; thence easterly along the north line of T.22N., M. D. B. & M., to a point of intersection with the county boundary line common to Washoe County and Churchill County; thence southwesterly along the county boundary line to a monument common to Washoe County, Churchill County and Lyon County; thence southwesterly and westerly along the county boundary line common to Washoe County and Lyon County to a point on the easterly county boundary line of Storey County; thence northeasterly, northwesterly, southwesterly along the boundary line common to Washoe County and Storey County to a county boundary monument common to Washoe County, Storey County, Lyon County and Carson City; thence southwesterly along the county boundary line common to Washoe County and Carson City to the intersection with the California-Nevada state line; thence northerly along the state line to the true point of beginning, excepting therefrom the territory included in:

1. The incorporated areas of the cities of Reno and Sparks.

2. Fire protection districts formed and existing in accordance with the provisions of chapter 473 of NRS or NRS 474.010 to 474.450, inclusive.

12-731

SECTION 3. Contracts between county and district. Pursuant to the provisions of NRS 474.475, the Board of County Commissioners of Washoe County, Nevada, hereby authorizes the execution of contracts between Washoe County and the Truckee Meadows Fire Protection District for the prevention and control of fires and concerning the exercise of the powers provided in NRS 474.470.

SECTION 4. Effective date. This ordinance shall be in full force and effect from and after its passage, approval and publication as prescribed by NRS 244.100.

Proposed on the 17th day of January, 1972.

Proposed by Commissioner Pagni.

Passed on the 25th day of January, 1972.

Vote:

Ayes: Commissioners Pagni, Coppa, McKissick, Rusk and Nelson

Nayes: Commissioners None

Absent: Commissioners None

72-131

Roy Pagni
Chairman of the Board

WASHOE
STATE OF NEVADA

H.F. BROWN, COUNTY CLERK
County Clerk
By [illegible] Chief Deputy

This Ordinance shall be in force and effect from and after the 10th day of February, 1972.

Relates to Agenda Item 8

To: Board of Directors of the Nevada State Infrastructure Bank
From: Erik Jimenez, Secretary to the Board of Directors
Date: November 13, 2024
Re: Agenda Item 8 - Staff Report on the Desert Pines Infrastructure Project

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Pursuant to the Regulation LCB File No. R017-22, which governs the Nevada State Infrastructure Bank ("Bank"), staff has prepared the following report on Urban Strategies LLC's ("Applicant") request for a loan from the Bank for assistance for the first phase of construction for the Desert Pines Infrastructure Project in Las Vegas, NV, along with a recommendation for the Board of Directors' consideration.

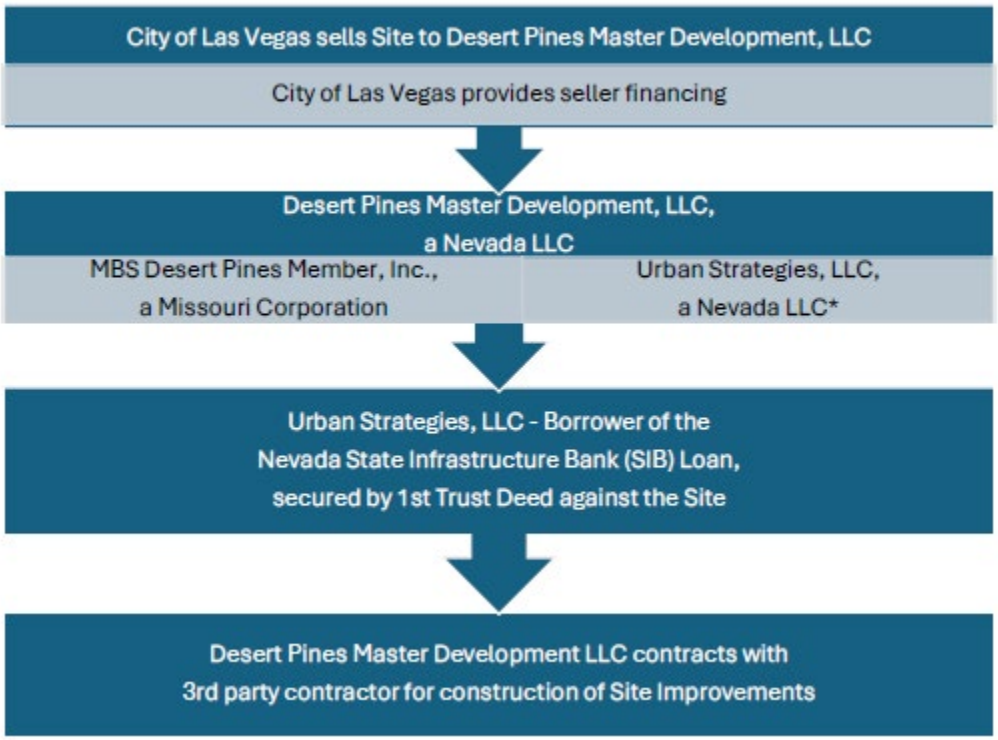
- **Applicant:** Urban Strategies LLC
- **Project:** Desert Pines Infrastructure Project
- **Lender:** Nevada State Infrastructure Bank
- **Amount Requested:** $25,000,000 from the State Infrastructure Bank's Affordable Housing Revolving Account
- **Term:** 35 years
- **Interest rate:** 4.51 %
- **Expected interest generated for the Bank:** $2,688,605.73
- **Total Development Cost for Phase 1 of the Project:** $57,300,000
- **Leverage multiple for the Bank:** 2.3x for Phase 1 of the Project. Total Development Costs for Phase 2 of the Project are still being determined.

Project Overview: Loan proceeds will be used by the Borrower to construct the first phase of vertical infrastructure for the Desert Pines Redevelopment ("Project) which will include 1,082 affordable multi-family housing units, 280 market rate housing units, a 10,000 square foot community center, 75,000 square feet of commercial space, a 10,000 square foot Early Education Center, a 30,000 square foot Job Training Center, and 7-acres of open space and community recreational areas.

The master plan includes 17 development parcels that will be developed with a combination of affordable family rentals, affordable senior rentals, market-rate homeownership, commercial, educational and open space. One parcel will be developed with a training facility that will be owned by the city and leased to a community college for classes for members of the community. An additional parcel will be developed as a recreation area. An early education center is planned for another parcel to benefit the families that live within the community. Agreements for these uses are in the process of being developed.

This Project is being performed by the Applicant in partnership with Desert Pines Master Development, LLC ("Master Developer") which has the Applicant and McCormack Baron Salazar as sole members.

The organizational structure for the project is illustrated below:



This proposed loan from the Bank is being secured against the first Deed of Trust on the Project site. If this Project is approved by the Board of Directors, the Bank will have a senior position on the site.

Financing Application Background: On June 28, 2024, the Applicant submitted a financing application to the Bank requesting $40,000,000 for the Project. After the financing application was received, staff worked with the Applicant to lower this amount to $25,000,000.

As part of the financing application submitted to the Bank, the Applicant also included a number of exhibits related to the Project. A copy of the financing application and corresponding exhibits can be found in Exhibit D of this report.

General Requirements: Pursuant to the Bank's regulation, LCB File No. R017-22, for each application for a loan or other financial assistance that is submitted to the Bank, staff is required to:

1) *Review the application for completeness, including, without limitation, any attachments, or exhibits;*
2) *Confirm that the governing body of the applicant has approved the application; and*
3) *Confirm that the applicant is a qualified borrower, and the project is an eligible project;*

The financing application submitted by the Applicant, along with all corresponding documents submitted to the Bank by the Applicant can be found in Exhibit D.

After reviewing the financing application submitted by the Applicant, Bank staff has determined that the application is complete, and that the Applicant's governing board has approved its application. Additionally, pursuant to NRS 266.748 a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

Staff has determined through its analysis that the Applicant is a qualified borrower, and the Project is an eligible project since it meets the definition of "Social Infrastructure" set forth in NRS 226.751.

Repayment Structure, Financing and Credit Analysis: In addition to the above General Requirements set forth in LCB File No. R017-22, Bank staff also undergoes the following steps when reviewing financing applications:

1) *Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment;*
2) *Determine the impact of the loan or other financial assistance on the finances and operations of the applicant;*
3) *Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance;*
4) *Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant;*
5) *Conduct a financial analysis of the applicant's general credit, including, without limitation:*
    a) *An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;*
    b) *A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;*
    c) *Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;*
    d) *A review of reports of bond rating agencies, where applicable;*
    e) *For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity; (Not applicable)*
    f) *An analysis of the existing indebtedness of the applicant, both secured and unsecured; and*
    g) *An analysis of cash flow projections;*
6) *Examine population trends;*
7) *Examine assessed value trends;*

8) *Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions;*
9) *Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank; and*
10) *Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.*

Each of these items is addressed below:

1. ***Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment.***

The Applicant intends to draw down this proposed loan based on the vertical construction schedule for Phase 1 of the Project, which is included below:

The Phase 1 vertical phases are projected to close vertical financing on the schedule below

Parcel	Proposed Use	Projected Closing & Repayment Schedule	Repayment Amount
3	Mixed-Use Affordable Housing	Dec-25	$3,342,531
4	CSN Job Training Center	Apr-26	$735,835
9	Homeownership For-Sale	Aug-27	$3,642,384
11	Homeownership For-Sale	Aug-27	$7,748,344
17	Early Education Center	Dec-26	$245,278
6	Commercial Development	Jun-29	$1,751,288
16	Multifamily Mixed-Income Affordable Housing	Dec-28	$1,333,395
5	Community Service Use / General Commercial	Jun-31	$245,278
14	Multifamily Mixed-Income Affordable Housing	Jun-27	$2,066,777
15	Multifamily Mixed-Income Affordable Housing	Dec-30	$3,888,890
		Phase 1 Total:	**$25,000,000**

Each portion of vertical construction will be repaid to the Bank, inclusive of principal and the pro-rata share of interest for the portion of construction, within 30 days of the Applicant and Master Developer closing on the respective parcel.

The schedule for disbursements can be found in Exhibit B, and is also included below:

Date of Disbursement	Disbursement Amount	Amount Remaining
06/01/2025	$2,000,000.00	$23,000,000.00
07/01/2025	$1,000,000.00	$22,000,000.00
07/01/2025	$1,500,000.00	$20,500,000.00
08/01/2025	$2,000,000.00	$18,500,000.00
09/01/2025	$2,000,000.00	$16,500,000.00
10/01/2025	$2,000,000.00	$14,500,000.00
11/01/2025	$2,000,000.00	$12,500,000.00
12/01/2025	$2,000,000.00	$10,500,000.00
01/01/2026	$2,000,000.00	$8,500,000.00

02/01/2026	$2,000,000.00	$6,500,000.00
03/01/2026	$1,500,000.00	$5,000,000.00
04/01/2026	$1,500,000.00	$3,500,000.00
05/01/2026	$1,500,000.00	$2,000,000.00
06/01/2026	$2,000,000.00	$0.00

Based on the repayment expectations, staff expects that Bank will generate $2,688,605.73 in interest over the course of this loan. The estimated debt service/amortization schedule for this proposed loan can be found in Exhibit B.

Based on this analysis, Staff feels comfortable that the Applicant's proposed revenue source repayment is appropriate for this proposed loan from the Bank. Additionally, Staff feels comfortable that the Applicant has the ability to repay the loan based on receiving permanent financing on each portion of the Project from 2025 through 2030.

2. ***Determine the impact of the loan or other financial assistance on the finances and operations of the applicant.***

As was previously mentioned, and as is outlined in both Exhibit A and Exhibit B, the Applicant intends repay this loan through revenues received perm from the sale of each respective parcels of the Project once the construction is complete.

The site will be subdivided into 17 individual development parcels, and each development parcel will be allocated its pro rata share of the loan amount. Upon commencement of vertical construction on the respective parcel, each parcel will repay its pro rata share of the Bank's loan.
Upon repayment of the Bank's allocated loan amount, the respective parcel will receive a partial release from the Bank's loan. The full Bank loan will be repaid in full upon the start of vertical construction of the parcels. As noted, this process shall repeat until a requisite number of development parcels have been sold to allow for the Bank to be repaid in full. The sources of funds may be private equity or commercial debt used to finance the vertical development of each parcel.

Therefore, this loan would have an impact on the Applicant's overall finances over the course of the term of the loan. Based on the estimated debt service/amortization schedule in Exhibit B, the Applicant can have repayment obligations beginning in December 2025. The anticipated amount of loan repayments from is expressed below:

Expected Payment Date	Repayment Amount
12/31/2025	$3,726,527.00
12/31/2026	$820,367.00
12/31/2027	$5,073,559.00
12/31/2027	$3,618,439.00

12/31/2027	$8,638,464.00
12/31/2029	$3,510,760.00
12/31/2030	$1,952,473.00
12/01/2030	$348,026.73
Total	**$27,688,615.73**

Additionally, the Applicant will be permitted to elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Applicant.

An estimated debt service/amortization schedule of this proposed loan can be found in Exhibit B of this report. Assuming the Applicant makes draws on the loan in line with the amortization schedule, the Bank could expect to receive $2,688,605.73 in interest payments over the life of this proposed loan.

3. ***Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance.***

As part of the Applicant's financing application, an annual operating budget was provided as well as audited financial statements for Fiscal Years 2017, 2018, 2019, 2021, and 2022. All of these documents were reviewed by Bank staff to determine what existing obligations might be able to affect the Applicant's ability to repay a loan from the Bank.

Based upon this lack of outstanding financial obligations, Bank staff does not feel that the Applicant has any unmet capital needs that could be detrimentally affected by the loan or other financial assistance, or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance from the Bank.

4. ***Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant.***

Bank staff has reviewed the last six years of the Applicant's audited financial statements, which cover Fiscal Years 2017, 2018, 2019, 2021, and 2022. Staff would note that the Applicant adheres to a fiscal year spanning from January 1st – December 31st.

All these independent financial audits were conducted by Mueller Prost for the 2017, 2018, and 2019. WIPFLI for the year 2020, and Rubin Brown for the years 2021 and 2022. Muller Prost CPA has since merged into WIPFLI LLP. WIPFLI has locations across the US as well as India and the Philippines. Rubin Brown is a CPA based out of six locations across the country including

one office in Las Vegas. Bank staff has also confirmed the accuracy and validity of these audited financial statements provided by the Applicant for Fiscal Years 2017-2022.

Based on the review of these audited financial statements, the Applicant has demonstrated a positive net financial position in each fiscal year since 2017. In each audited financial statement reviewed by staff, the Applicant's total assets have exceeded liabilities for each fiscal year.

Based on these factors contained within the Applicant's audited financial statements for Fiscal Years 2017-2022, Bank staff feels comfortable that the Applicant is in a stable financial condition to repay this proposed loan from the Bank.

5. ***Conduct a financial analysis of the applicant's general credit, including, without limitation:***

a. ***An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;***

Based on the analysis discussed in the previous section, Bank staff feels comfortable with the audited financial statements that were provided by Applicant covering Fiscal Years 2017-2022.

b. ***A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;***

Staff has determined that this section is not applicable to this particular Project and Applicant.

c. ***Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;***

Since the Applicant submitted its financing application on June 28, 2024, Bank staff has conducted numerous discussions with the Applicant, the applicant's financial advisor, and the Applicant's counsel to assist in evaluating the Applicant's financial condition to undertake this proposed loan.

d. ***A review of reports of bond rating agencies, where applicable;***

Staff has determined that this section is not applicable to this Project and Applicant.

e. ***For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity.***

Staff has determined that this section is not applicable to this Project and Applicant.

f. An analysis of the existing indebtedness of the applicant, both secured and unsecured; and

In its financing application that was submitted to the Bank, the Applicant provided its audited financial statements for Fiscal Years 2017 – 2022 and a copy of its operating budget. As of November 13, 2024, the Applicant did not have any outstanding material financial obligations that were payable within a 90-day period.

g. An analysis of cash flow projections.

An estimated debt service/amortization schedule for the proposed loan for this Project can be found in Exhibit B of this report.

6. Examine population trends.

Staff has determined that this section is not applicable to this particular Project and Applicant.

7. Examine assessed value trends.

Staff has determined that this section is not applicable to this particular Project and Applicant.

8. Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions.

Pursuant to NRS 226.748, a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

Urban Strategies LLC is a non-profit single asset entity that was specifically formed to borrow funds to acquire, develop and/or dispose of real estate in the state of Nevada. This entity is a Nevada Limited Liability Company with Urban Strategies, Inc. a 501(c)(3) entity as the sole member.

As a result, Urban Strategies LLC retains the 501(c)(3) non-profit status of the sole member.

As expressed in the financing application submitted to the Bank, the Applicant is considered a qualified non-profit entity *"created to consult or advise originations, individuals, and governmental bodies concerning the development, management, design and operation of housing of all types and related facilities for person of low and moderate incomes."*

Additionally, the Applicant works to plan, develop, supervise, manage and operate housing of all types and related facilities for persons of low and moderate incomes. The Applicant is dedicated exclusively to charitable, educational, civic, political, cultural, social welfare and health purposes and not for gain or individual profit.

Being that the Applicant is indeed a qualified non-profit organization within the State of Nevada created for charitable or educational purposes, Staff has determined that the Applicant meets the standard for a qualified borrower under as defined under NRS 226.748.

9. ***Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank.***

Based on the financing application that was submitted to the Bank, discussions that Bank staff had with the Applicant during the application review process, and through recent negotiations on the proposed loan agreement outlined in Exhibit C, Bank staff feels that the Applicant thoroughly understands the terms and conditions of the proposed loan for the Project, along with all reporting requirements that will be imposed by the Bank.

10. ***Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.***

Based on the various sources of funding that are being leveraged to support this Project, the Applicant is coming to the Bank for $25,000,000 in financing to complete the Project. Based on the Applicant's overall financial position coupled with the discussions that have been undertaken during this review process, Bank staff has determined that the management of the Applicant is ready to assume responsibility for the timely repayment of the Bank's loan over the 35-year period.

Affordable Housing Revolving Account Requirements: Pursuant to LCB File No. R017-22, the Board of Directors is authorized to approve a loan or other financial assistance from the Bank's Affordable Housing Revolving Account if:

1) *The loan or other financial assistance will be used solely to finance all or part of the eligible costs of an eligible project for the development, construction, repair, improvement, maintenance, or acquisition of a multifamily housing project which:*
    - *May include space dedicated to non-residential uses provided that the rentable area of the project dedicated to residential housing is not less than 75 percent of the total rentable area of the project; and*
    - *Is affordable housing as defined in NRS 278.0105;*
2) *The amount of the loan or other financial assistance will be matched by an equal or greater amount of a loan or other financial assistance provided by a pension fund investor or a commingled fund of pension fund investments with a demonstrated track record of successful investment in affordable housing; and*

3) *The developer selected for the eligible project demonstrates a long-term commitment to hiring local residents and using apprentices in apprenticeship programs registered with the State Apprenticeship Council.*
4) *Construction on a qualified project for which all or part of the costs of the qualified project are paid for using a loan or other financial assistance from the Affordable Housing Revolving Account must be performed under a project labor agreement.*

Staff has worked to ensure that this Project will be compliant with the regulatory requirements of a loan from the Bank's Affordable Housing Revolving Account.

Firstly, staff has verified that this loan will be used solely for the initial infrastructure for the Desert Pines Redevelopment, and that more than 75% of funds will be utilized to construct new affordable housing units in Southern Nevada.

Additionally, the total redevelopment costs for the first phase of infrastructure for this Project are anticipated $57.3 million. The expected development costs for the second phase of the project are anticipated to be much higher than the Bank's proposed $25 million loan. As part of the financing application submitted by the Applicant, the AFL-CIO Housing Investment Trust submitted a letter of commitment to matching an amount greater than the proposed loan to support the affordable housing units that will be constructed through this Project.

As stated in its financing application to the Bank, the Applicant and the Master Developer have committed to selecting a developer on the Project that is committed to hiring local residents and using registered apprentices.

Finally, as part of the financing application submitted to the Bank, the Applicant included a signed letter from June 8, 2024, outlining its intent to execute a Project Labor Agreement with the Southern Nevada Building Trades Unions for this Project.

Based on this review, staff feels comfortable that this Project is eligible to receive a loan from the Bank's Affordable Housing Revolving Account.

Community Benefits and Job Creation: If the Board of Directors chooses to approve this application, the Applicant expects that there will be a number of community and economic benefits brought forth through development of the project.

Since 1978, USI has been fostering the intersection of safe, affordable housing and equitable human services to empower communities. The Las Vegas Desert Pines project is a hallmark of this mission, promising sustainable economic and social enhancements. The Results-Based Accountability (RBA) framework will guide the project to enrich residents' lives.

Key benefits include:

1. Diverse Housing Solutions: Offering 1,362 residential units, the development includes 1,082 multifamily affordable housing units and 280 for-sale homes, upholding USI's commitment to quality, affordable housing as foundational for stability and well-being.

2. Local Economic Growth: Introducing 71,400 square feet of commercial space, the project will serve as a new economic hub, in line with USI's tradition of stimulating local economies and job creation.

3. Educational Empowerment: A 30,000 square foot College of Southern Nevada Training Center and a 10,000 square foot Early Education Center align with USI's educational priorities, equipping residents with crucial skills.

4. Community Connectivity: A 10,000 square foot community center and management office will enhance resident engagement and access to services, continuing USI's four-decade legacy of community cohesion.

5. Health and Recreation: The project includes open spaces, a recreational area, and walking trails, reflecting USI's vision for healthy, sustainable living environments.

By using the Economic Policy Institute's employment multipliers per $1 million in construction, staff estimates that the first phase of this project will result in 315 direct jobs and 624 direct and induced jobs.

Additionally, the Applicant estimates that this project will result in the creation of 7 permanent jobs per 100 units of affordable housing, to service property management, maintenance, repairs, and other industry professionals that are ancillary to the building management and operations. Using this metric, there would be an estimated 95 permanent jobs created through this Project.

Therefore, the total job estimates for the first phase of this project are 1,034 jobs.

Local Hiring, Apprenticeship Utilization, and Prevailing Wages: Qualified Borrowers who receive a loan or other financial assistance from the Bank are required pursuant to LCB File No. R017-22 to ensure that for each contractor and subcontractor who performs construction work on a qualified project:

- At least 50% of the total project work hours within each construction trade are performed by Nevada residents, with at least 15% of these work hours performed by disadvantaged workers; and
- At least 15% of the total project work hours within each construction trade must be performed by apprentices, with at least 5% of these work hours performed by first-year apprentices.

In the financing application submitted to the Bank, the Applicant committed to adhering to the Bank's local hire and apprenticeship requirements for this Project.

Additionally, pursuant to NRS 226.826 projects financed by the Bank are subject to the payment of State prevailing wages, along with other provisions set forth in NRS 338.013 - 338.090. In the financing applicant submitted to the Bank, the Applicant stated that this Project will include the payment of prevailing wages.

If the Board of Directors chooses to approve this application for a loan from the Bank, all construction work for this Project will be subject to these provisions, and Bank staff will work with the Applicant to provide the Board of Directors with regular reporting on compliance with these provisions.

Environmental Standards: All qualified projects that receive loans or other financial assistance from the Bank are required to align with the standards and goals set forth in Nevada's 2020 Climate Strategy as well as the State's goals from the reduction of greenhouse gas emissions set forth in NRS 445B.380 and NRS 704.7820.

All environmental impacts associated with the development of the proposed infrastructure have been or will be mitigated through city-approved engineering designs. Preliminary engineering for traffic, stormwater, etc. have been submitted to and reviewed by the City of Las Vegas' various Public Works departments. Individual vertical phases may require subsequent environmental assessments, depending on future funding awards, that will evaluate any potential impacts and provide for mitigation measures, as appropriate.

Disadvantaged Community Goals: As set forth in Regulation LCB File No. R017-22, the Bank has an established goal of having at least 40 percent of the principal amount of its loans and other financial assistance going to support qualified projects that are located:

- In qualified census tracts as designated by the U.S. Secretary of Housing and Urban Development;
- In census tracts which have a high level of social vulnerability according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention;
- In communities which are determined by the Board of Directors to have a relatively large percentage of the population having limited English proficiency;
- On tribal lands or in communities where tribal members commonly reside; or
- In areas that have been subject to historical instances of redlining, segregation, or other discriminatory practices.

Bank staff has analyzed the location of this Project to understand whether or not it would meet the Bank's 40% goal of locating all projects in disadvantaged communities. In performing this analysis, staff has utilized data from the U.S. Department of Housing and Urban Development,

the Centers for Disease Control and Prevention, the U.S. Census Bureau, and the U.S. Department of Agriculture.

Since the national average estimate for limited English proficiency has been determined by the U.S. Census Bureau to be 8.3 percent, Bank staff has determined that census tracts with over 20% of the population limited English proficiency would meet the Bank's standard for its disadvantaged community goal.

How this Project compares to the Bank's metrics for locating projects in disadvantaged communities is expressed below:

- **Project Address:** 3415 E. Bonanza Rd, Las Vegas, NV 89101
- **County:** Clark
- **Census Tract:** 32003000514
- **Qualified Census Tract:** Yes
- **Social Vulnerability Score:** 0.9936 (high)
- **Tribal Lands:** No

Since this Project is located in a Qualified Census Tract and because the social vulnerability score for the census tract where the Project is located possesses a high level of social vulnerability, Bank staff has deemed that this Project would contribute to the Bank's 40% goal of locating projects in disadvantaged communities.

Financing Agreement: Bank staff has worked with the Applicant, the Nevada Attorney General's Office, and legal counsel retained by the Applicant to draft a financing agreement between the Nevada State Infrastructure Bank and the Applicant for this project. This financing agreement is included in Exhibit D for consideration by the Board of Directors.

Staff recommendation: Based on the foregoing analysis, staff recommends that the Board of Directors approve a loan of $25,000,000 from the Bank's Affordable Housing Revolving Account to Urban Strategies LLC for the Desert Pines Project in accordance with the proposed loan terms included in Exhibit A.

Exhibit A

Desert Pines Infrastructure Project

Proposed Loan Terms:

Lender/ Bank:	Nevada State Infrastructure Bank
Borrower:	Urban Strategies LLC
Loan Amount:	Maximum $25,000,000
Loan Purpose:	Loan proceeds will be used by the Borrower to construct the first phase of vertical infrastructure for the Desert Pines Redevelopment which will include 1,082 affordable multi-family housing units, 280 market rate housing units, a 10,000 square foot community center, 75,000 square feet of commercial space, a 10,000 square foot Early Education Center, a 30,000 square foot Job Training Center, and 7-acres of open space and community recreational areas.
Loan Closing	35 years
Maturity Date:	2059
Security:	Loan will be secured against the Desert Pines Master Development LLC fee interest ownership of the Project site.
Financing Rate:	Fixed rate of 4.51%
Disbursement:	Draw down disbursements based on vertical construction schedule for the Project. Disbursement requests must be agreed upon by the Lender and Borrower at least 30 days prior to each scheduled disbursement.
Additional Sources of Funding:	Borrower will provide $22,400,000 in additional financing for the Project, which includes a seller note from the City of Las Vegas for $17,400,000, as well as $5 million in other leveraged funding sources to be acquired by the Borrower.
Terms of Repayment:	Payments of principal and interest upon the closing of each respective vertical phase of the Project from December 2025 thru December 2030. The Borrower may elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Borrower.
Bank Loan Origination Fee:	Borrower will pay 1% of the total loan amount, equaling $250,000 as a loan origination fee. This amount will be due within 60 days of loan closing.
Local Hire, Apprenticeship Standards, Prevailing Wage, and Project Labor Agreements	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.
Reporting:	Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender

Desert Pines Infrastructure Project - Estimated Amortization Schedule

Compounding Period: Exact Days

Nominal Annual Rate: 4.510%

Cash Flow Data - Loans and Payments

	Event	Date	Amount	Number	Period	End Date
1	Loan	06/01/2025	2,000,000.00	1		
2	Loan	07/01/2025	1,000,000.00	1		
3	Loan	07/01/2025	1,500,000.00	1		
4	Loan	08/01/2025	2,000,000.00	1		
5	Loan	09/01/2025	2,000,000.00	1		
6	Loan	10/01/2025	2,000,000.00	1		
7	Loan	11/01/2025	2,000,000.00	1		
8	Loan	12/01/2025	2,000,000.00	1		
9	Payment	12/31/2025	3,726,517.00	1		
10	Loan	01/01/2026	2,000,000.00	1		
11	Loan	02/01/2026	2,000,000.00	1		
12	Loan	03/01/2026	1,500,000.00	1		
13	Loan	04/01/2026	1,500,000.00	1		
14	Loan	05/01/2026	1,500,000.00	1		
15	Loan	06/01/2026	2,000,000.00	1		
16	Payment	12/31/2026	820,367.00	1		
17	Payment	12/31/2027	5,073,559.00	1		
18	Payment	12/31/2027	3,618,439.00	1		
19	Payment	12/31/2027	8,638,464.00	1		
20	Payment	12/31/2029	3,510,760.00	1		
21	Payment	12/31/2030	1,952,473.00	1		
22	Payment	12/31/2030	348,026.73	1		

TValue Amortization Schedule - Normal, 360 Day Year

	Date	Loan	Payment	Interest	Principal	Balance
Loan	06/01/2025	2,000,000.00				2,000,000.00
Loan	07/01/2025	1,000,000.00		7,516.67	-7,516.67	3,007,516.67
Loan	07/01/2025	1,500,000.00				4,507,516.67
Loan	08/01/2025	2,000,000.00		17,505.44	-17,505.44	6,525,022.11
Loan	09/01/2025	2,000,000.00		25,340.65	-25,340.65	8,550,362.76
Loan	10/01/2025	2,000,000.00		32,135.11	-32,135.11	10,582,497.87
Loan	11/01/2025	2,000,000.00		41,098.31	-41,098.31	12,623,596.18
Loan	12/01/2025	2,000,000.00		47,443.68	-47,443.68	14,671,039.86
1	12/31/2025		3,726,517.00	55,138.66	3,671,378.34	10,999,661.52
2025 Totals		**14,500,000.00**	**3,726,517.00**	**226,178.52**	**3,500,338.48**	
Loan	01/01/2026	2,000,000.00		1,378.01	-1,378.01	13,001,039.53

Desert Pines Infrastructure Project - Estimated Amortization Schedule

Loan	02/01/2026	2,000,000.00		50,490.98	-50,490.98	15,051,530.51
Loan	03/01/2026	1,500,000.00		52,797.42	-52,797.42	16,604,327.93
Loan	04/01/2026	1,500,000.00		64,484.75	-64,484.75	18,168,812.68
Loan	05/01/2026	1,500,000.00		68,284.45	-68,284.45	19,737,097.13
Loan	06/01/2026	2,000,000.00		76,651.21	-76,651.21	21,813,748.34
2	12/31/2026		820,367.00	582,081.70	238,285.30	21,575,463.04
2026 Totals		**10,500,000.00**	**820,367.00**	**896,168.52**	**-75,801.52**	
3	12/31/2027		5,073,559.00	986,568.01	4,086,990.99	17,488,472.05
4	12/31/2027		3,618,439.00	0.00	3,618,439.00	13,870,033.05
5	12/31/2027		8,638,464.00	0.00	8,638,464.00	5,231,569.05
2027 Totals		**0.00**	**17,330,462.00**	**986,568.01**	**16,343,893.99**	
6	12/31/2029		3,510,760.00	479,096.92	3,031,663.08	2,199,905.97
2029 Totals		**0.00**	**3,510,760.00**	**479,096.92**	**3,031,663.08**	
7	12/31/2030		1,952,473.00	100,593.76	1,851,879.24	348,026.73
8	12/31/2030		348,026.73	0.00	348,026.73	0.00
2030 Totals		**0.00**	**2,300,499.73**	**100,593.76**	**2,199,905.97**	
Grand Totals		**25,000,000.00**	**27,688,605.73**	**2,688,605.73**	**25,000,000.00**	

ANNUAL PERCENTAGE RATE	**FINANCE CHARGE**	**Amount Financed**	**Total of Payments**
The cost of your credit as a yearly rate.	The dollar amount the credit will cost you.	The amount of credit provided to you or on your behalf.	The amount you will have paid after you have made all payments as scheduled.
4.494%	**$2,688,605.73**	**$25,000,000.00**	**$27,688,605.73**

Exhibit C
Proposed Financing
Agreement

Nevada State Infrastructure Bank

AND

Urban Strategies LLC

Financing Agreement for the Desert Pines Infrastructure Project

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Nevada State Infrastructure Bank
101 North Carson Street, Suite 4
Carson City, NV 89701

NEVADA STATE INFRASTRUCTURE BANK FINANCING AGREEMENT

THIS AGREEMENT is dated as of _____, 2024, and is by and between the NEVADA STATE INFRASTRUCTURE BANK (the "Bank"), an instrumentality of the State of Nevada, and URBAN STRATEGIES LLC, a Nevada limited liability company (the "Borrower"), existing as a private non-profit entity created for charitable or educational purposes under the laws of the State of Nevada.

WITNESSETH:

WHEREAS, pursuant to Chapter 226 of the Nevada Revised Statutes ("NRS") and the Nevada Administrative Code ("NAC"), the Bank is authorized to provide loans and other financial assistance to qualified borrowers to for the development, construction, repair, improvement, operation, maintenance, decommissioning and ownership of transportation facilities, utility infrastructure, water and wastewater infrastructure, renewable energy infrastructure, recycling and sustainability infrastructure, digital infrastructure, social infrastructure, and other infrastructure related to economic development as necessary for public purposes; and

WHEREAS, in accordance with the provisions NRS Chapter 226, the Bank has responsibility for the performance of various activities in connection with such loans; and

WHEREAS, the Borrower has made an application for the financing of the Project (as hereinafter defined), through a loan made under and pursuant to NRS Chapter 226, and the Bank has determined that the Project meets all requirements for a loan and has agreed to make a loan to the Borrower for the financing of the Project as set forth in this Agreement (the "Loan"); and

WHEREAS, the Loan and all payments of principal and interest thereon, including prepayments, and all proceeds thereof, have been secured for the payment of principal, premium, if any, and interest, by the Deed of Trust, as defined below.

NOW, THEREFORE, in consideration of the Bank making the loan to the Borrower, in the principal amount and pursuant to the covenants hereinafter set forth, and intending to be legally bound by this Agreement, the Bank and the Borrower agree as follows:

ARTICLE I – DEFINITIONS

1.01. WORDS AND TERMS.

In addition to the words and terms elsewhere defined in this Agreement, the following words and terms shall have the meanings set forth below:

(1) "Agreement" or "Financing Agreement" shall mean this financing agreement and all exhibits and schedules attached hereto.

(2) "Agreement Date" means the date first written above.

(3) "Authorized Representative" shall mean the official or officials of the Borrower, or Master Developer as applicable, authorized by ordinance or resolution to sign documents associated with the Loan.

(4) “Capitalized Interest” shall mean a finance charge that accrues on Loan proceeds from the time of disbursement. Capitalized Interest is financed as part of the Loan principal.

(5) “Code” shall mean the Internal Revenue Code of 1986, the Treasury Regulations (whether temporary or final) under that Code or the statutory predecessor of that Code, and any amendments of or successor provisions to, the foregoing and any official rulings, announcements, notices, procedures and judicial determinations regarding any of the foregoing, all as and to the extent applicable.

(6) “Deed of Trust” means that certain Deed of Trust, Assignment of Leases and Rents, Security Agreement, and Fixture Filing by Master Developer, for the benefit of Bank, securing the Loan with the Project, a copy of this is attached hereto as Exhibit E.

(7) "Financing Application" shall mean the completed form, originally submitted June 28, 2024, with updated information submitted to the Nevada State Infrastructure Bank staff, which provides all information required to support obtaining the Loan.

(8) "Financing Rate" shall mean the charges, expressed as a percent per annum, imposed on the unpaid principal of the Loan as set forth herein.

(9) "Loan" shall mean the loan made to the Borrower pursuant to this Agreement and the State Act in the initial principal amount of $25,000,000, as defined in the recitals.

(10) "Loan Payment" shall mean the periodic loan payment due from the Borrower, as shown on Exhibit B, attached hereto and incorporated herein by reference.

(11) “Operations and Maintenance Expense” shall mean the costs of operating and maintaining the Project determined pursuant to generally accepted accounting principles, exclusive of interest on any debt payable from Project revenues, depreciation, and any other items not requiring the expenditure of cash.

(12) “Master Developer” shall mean Desert Pines Master Development, LLC.

(13) "Pledged Collateral" shall mean Master Developer’s fee interest ownership of the Project site, which is pledged by the terms of the Deed of Trust.

(14) "Project" shall mean the state capital outlay project financed by this Loan, consisting of all labor, materials, and equipment designated to develop the Desert Pines Infrastructure Project, which will consist of the first phase of horizontal infrastructure necessary to support vertical construction for the Desert Pines Redevelopment, which development is intended to include (i) a total of 1,082 affordable and mixed-income multi-family housing units, (ii) 280 market rate for-sale housing units, (iii) a 10,000 square foot community center, (iv) a 10,000 square foot Early Education Center, (v) a 75,000 square foot commercial center, (vi) up to an approximately 30,000 square foot training center, and (vii) ten acres of open space and community

recreation areas, as more fully described in the Financing Application and the summary specifications included in Exhibit C.

(15) "State" means the State of Nevada.

(16) "State Fiscal Year" shall mean the period commencing on July 1 of each year and ending on June 30 of the succeeding year.

(17) "State Infrastructure Bank" or "Bank" means the State-funded State Infrastructure Bank created pursuant to Chapter 226 of the Nevada Revised Statutes.

ARTICLE II - WARRANTIES, REPRESENTATIONS AND COVENANTS

2.01. GENERAL WARRANTIES, REPRESENTATIONS AND COVENANTS.

The Borrower warrants, represents and covenants that:

(1) The Borrower has full power and authority to enter into this Agreement and (subject to the granting of a security interest in the Project by the Master Developer) to comply with the provisions hereof and shall initiate and prosecute to completion all proceedings necessary to enable the Borrower to provide the necessary funds for repayment of the Loan.

(2) The Borrower currently is not the subject of bankruptcy, insolvency, or reorganization proceedings and is not in default of, or otherwise subject to, any agreement or any law, administrative regulation, judgment, decree, note, resolution, charter or ordinance which would currently restrain or enjoin it from entering into, or complying with, this Agreement.

(3) There is no material action, suit, proceeding, inquiry or investigation, at law or in equity, before any court or public body, pending or, to the best of the Borrower's knowledge, threatened, which seeks to restrain or enjoin the Borrower from entering into or complying with this Agreement or could render Borrower insolvent.

(4) All permits, authorizations, and approvals required as of the date of this Agreement have been obtained in connection with the implementation of the Project. Borrower and Bank acknowledge and agree that the Project shall be developed in stages, and that there are numerous additional permits, authorizations, and approvals that will be required to implement the Project, but that the Bank is only asking Borrower to make this representation as of the date of this Agreement. Borrower and Bank further agree that in the event that Borrower is asked to rectify this representation after the date of this Agreement, any and each such recertification will be a representation only of those permits, authorizations and approvals that are required as of that recertification date. The Borrower knows of no reason why any future required permits or approvals are not obtainable.

(5) The Borrower shall undertake or cause to be undertaken the development of the Project, to the extent permitted by law.

(6) To the extent permitted by law, the Borrower shall release and hold harmless the

State, its agencies, the Bank, and each of their respective officers, members, and employees from any claim arising in connection with the Borrower's actions or omissions in the Borrower's planning, administration, and implementation of activities financed by the Loan or its operation of the Project.

(7) All Borrower representations to the Bank, pursuant to the Financing Application and this Agreement, were and are true and accurate as of the date the Financing Application was executed with respect only to the Financing Agreement, and the date this Agreement is executed by the Borrower. To the best of Borrower's knowledge and belief, the financial information delivered by or caused to be delivered by the Borrower to the Bank was current and correct as of its date. Since the date such financial information was delivered, there has not been any material adverse change in the financial condition or revenues and expenditures of the Borrower, or in the collection of the collateral secured by the Deed of Trust, except as may have been updated in writing to the Bank and provided by Master Developer or Borrower. The Borrower shall comply with all applicable State and Federal laws, rules, and regulations. To the extent that any assurance, representation, or covenant requires a future action, the Borrower shall take such action as is necessary for compliance.

(8) The Borrower shall adhere, or cause Master Developer to adhere, to accepted governmental accounting principles established by the Governmental Accounting Standards Board. As part of its bookkeeping system, the Borrower shall keep, or cause Master Developer to keep, accounts of the Project separate from all other accounts and it shall keep accurate records of all expenditures relating to the Project, the revenues of the Master Developer related to the Project and Loan disbursement receipts.

(9) The Borrower shall maintain and produce, or cause Master Developer to maintain and produce, no later than July 1 of each fiscal year, to the Bank an annual budget consistent with generally accepted accounting principles. Any changes and/or adjustments made to the Borrower's annual budget must be submitted to the Bank within 30 days of the changes being made.

(10) In the event the anticipated Project revenues are shown by the Project's annual budget to be insufficient to make the Loan Repayments for such Fiscal Year when due, the Borrower shall include in such budget other legally available funds of Master Developer which shall be sufficient to make the Loan Repayments. Such other legally available funds of Master Developer shall be budgeted in the Project's annual budget and designated for the purpose provided by this paragraph (10), and the Borrower shall collect, or cause Master Developer to collect, such funds for application as provided herein. The Borrower shall or cause Master Developer to notify the Bank immediately in writing of any such budgeting of other legally available funds of Master Developer. Nothing in this covenant shall be construed as creating a pledge, lien, or charge upon any such other legally available funds; requiring the Borrower to levy or appropriate ad valorem tax revenues; or preventing the Borrower from pledging to the payment of any bonds or other obligations all or any part of such other legally available funds. To address any Loan Repayment insufficiencies, the Bank may require the Borrower or Master Developer to execute a pledge addendum to include Borrower's legally available funds solely related to the Project and Master Developer's other legally available funds into the Project.

(11) The Borrower covenants that this Agreement is entered into for the purpose of implementing, refunding, or refinancing the Project which will in all events serve a public purpose. To the extent of Borrower's control over the Project, the Borrower covenants that it will, under all

conditions, complete and operate the Project to fulfill the public need described in its application for the financing of the Project.

(12) The Borrower shall cause Master Developer, within 30 days of request, to submit to the Bank such data, reports, records, contracts and other documents relating to the Project as the Bank may request in order to ascertain the performance by the Borrower of its obligations under this Agreement. The Bank shall have the right to conduct on-site monitoring visits and audits, and the Borrower shall, at Borrower's expense, cooperate and assist the Bank in the reasonable inspection and audit of books, records, accounts, data and other information related to the Project, and in copying and removing the same for such purposes at all reasonable times. The Borrower shall provide, or cause Master Developer to provide, without objection, any additional information as deemed appropriate by the Bank.

2.02 LEGAL AUTHORIZATION.

Upon signing this Agreement, the Borrower represents and warrants, that:

(1) This Agreement has been duly authorized by the Borrower, as shown in Exhibit F attached hereto and incorporated herein by reference, and shall constitute a valid and legal obligation of the Borrower enforceable in accordance with its terms upon execution by both parties.

(2) The Deed of Trust and the obligations set forth therein and as described in this Agreement, have been duly authorized by the Master Developer, as shown on Exhibit F attached hereto and incorporated herein by reference, and shall constitute a valid and legal obligation of the Master Developer enforceable in accordance with its terms upon execution by all the parties.

2.03 AUDIT AND MONITORING REQUIREMENTS.

The administration of resources awarded by the Bank to the Borrower may be subject to audits and/or monitoring by the Bank, at the sole and absolute discretion of the Bank.

(1) The Bank and its agents shall have the right, with or without prior written notice to Borrower and Master Developer to examine the records, books and other papers which reflect upon Master Developer's financial condition or pertain to the income, expense, management, administration, and implementation of the Project and to make copies and abstracts from such materials. The Bank shall be permitted to make such examinations as often as the Bank may deem appropriate. The Bank also shall have the right, from time to time to conduct an audit or have an independent audit conducted of any of Master Developer's financial information. At the conclusion of any audit conducted by or on behalf of the Bank, an audit report shall be prepared and delivered to the Borrower and Master Developer. Borrower shall pay, or cause Master Developer to pay, on demand all costs incurred by Bank with respect to any such audit. Any costs incurred by the Bank in relation to audit shall not require prior notice or approval from the Borrower. Upon Borrower's and/or Master Developer's failure to pay such amounts, and in addition to Bank's remedies for Borrower's failure to perform, the unpaid amounts shall be added to principal, and shall bear Capitalized Interest until paid in full.

(2) The Bank may, from time to time, issue to the Borrower such reports, audit findings, and memoranda as it deems appropriate to notify the Borrower of any error, deficiency, or unsatisfactory condition (an "Adverse Condition") the Bank may discover. Such notification may be delivered in writing by any reasonable means including without limitation by email or first-class mail, as notice requirements are set forth below. Upon the Borrower's receipt of such notification, the Borrower shall take any action necessary to correct, resolve, or remedy any Adverse Condition to the satisfaction of the Bank. Records related to any audits, Adverse Conditions, litigation, or corrective action shall be retained for a period of no less than 7 years following the resolution of the same.

(3) Nothing in this Section 2.03 shall be construed to limit the authority of the Bank to conduct or arrange for the conduct of additional audits, examinations, or evaluations of State financial assistance or limit the authority of any other State official. The provisions of this Section 2.03 shall be construed to give the Bank and the State the broadest possible authority permitted by the laws of Nevada to inspect, examine, audit and evaluate the financial records and other affairs of the Borrower, the Master Developer and the Project.

(4) Copies of financial reporting packages, reports, or management letters required by this Agreement shall be submitted by or on behalf of the Borrower directly to the Bank.

2.04 PROGRESS REPORTS

No later than January 15th, April 15th, July 15th, October 15th of each calendar year, Borrower shall create and deliver, or cause Master Developer to create and deliver, to the Bank quarterly progress reports (individually, a "Progress Report") describing all material events, developments, and conditions of the Project. Progress Reports shall be submitted electronically to the Bank by an individual authorized by the governing board of the Borrower or Master Developer. At minimum, each Progress Report shall describe:

(1) All financial activities, events, and transactions which have occurred in the preceding 12 months.

(2) An analysis of the financial condition of the Project

(3) Program accomplishments occurring in the prior 12 months, including:

a. Specific action taken to implement approved objectives and activities of the Project; and
b. Progress made on each objective and activity of the Project in terms of percentage completed.

(4) Any delays in the implementation of the Project, Project objective, or Project activity and the reason for the delay. In the event of a delay, a proposed revised Project schedule should be included if activities are not conforming to approved Project schedules as contained in the Financing Application. The Bank reserves the right to determine whether the delay in implementation is justifiable or if the delay constitutes a material event of default.

(5) Progress toward project performance goals aligned upon by the Borrower and Bank.

(6) Financial information of the Project, including but not limited to:

a. Beginning fund balance;
b. Dollar amount of all expenditures;
c. Ending fund balance;
d. Interest earned to date; and
e. The amount and percent of funds being contributed to the Project from other sources.

(7) Any other information which may be of interest or note to the Bank or the State regarding the status, financial condition, or progress of the Project, which information the Bank or the State shall so request via notice to the Borrower.

Should the Bank require any additional information or analysis from the Borrower following the receipt of any Progress Report, it shall make a request in writing to the individual who transmitted the Progress Report to the Bank. Any request for additional information shall set the Borrower's response deadline, which shall be strictly enforced.

2.05 RECORDS RETENTION.

The Borrower shall retain, or cause Master Developer to retain, all records related to the Project for a period of no less than seven (7) years. The Borrower shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of at least seven (7) years from the date any audit report is issued, and shall allow the Bank, or its designee, access to such records upon request. The Bank or the State may extend the period during which any records must be retained upon written notice to the Borrower. Failure to retain any records described in this Section 2.05 for the period prescribed (or any reasonable extension thereof) shall constitute a material event of default.

All costs charged to the Project, including any approved services contributed by the Borrower or others, shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of the charges.

Any check or order drawn by the Borrower with respect to any item which is or will be supported by the Loan must be supported with a properly signed voucher on file in the office of the Borrower stating in proper detail the purpose for which such check or order is drawn. All checks, payrolls, invoices, contracts, vouchers, orders, or other accounting documents pertaining in whole or in part to the Project shall be clearly identified, and readily accessible, and, to the extent feasible, kept separate and apart from all other such documents.

2.06 ACCESS TO PROJECT SITES.

The Borrower shall provide, or cause Master Developer to provide, to the Bank and its representatives access to any location related to the use or proposed use of Loan funds and any administrative offices related thereto, including without limitation any childcare facilities financed through the Project. The Borrower shall cause Master Developer to cause all of its employees, agents, representatives, and contractors to cooperate during any Project inspections, including making available copies of any documents and/or other materials.

ARTICLE III - THE PROJECT

3.01 PROJECT CHANGES.

The Borrower covenants and agrees that it will not change the scope of the Project or alter the nature of the Project in any material fashion, or substitute or permit to be substituted any other project for the Project as collateral under the Deed of Trust, without the prior written approval of the Bank.

3.02 PROHIBITION AGAINST TRANSFERS.

Subject to the terms of the Deed of Trust, and excepting any Project specific leases and rents, the Borrower and the Master Developer are prohibited from selling, leasing, or disposing of any part of the Project which would materially adversely affect the ability of the Borrower to meet its obligations under this Agreement so long as this Agreement, including any amendment thereto, is in effect unless the written consent of the Bank is first secured.

3.03 COMPLETION MONEYS.

In addition to the proceeds of this Loan, the Borrower covenants that it has obtained, or will cause Master Developer to obtain, sufficient moneys from other sources to complete the Project on, or prior to, the Project completion date set forth in the Financing Application or such other date as the Bank may approve in writing. Failure of the Bank to approve additional financing, where required, shall not constitute a waiver of the Borrower's covenants to complete and place the Project in operation. Failure to obtain financing or other funds to complete construction of the Project is a material event of default.

3.04 PROJECT SCHEDULE AND INDEBTNESS.

The Borrower agrees:

(1) Closing on the Site of the Project is anticipated to take place on or about June 19, 2025.

(2) The first vertical phase of the Project is anticipated to be start construction in December 2025 and the first phase of horizontal infrastructure is anticipated to be completed in June 2026. The first phase of vertical construction loan closings for the various parcels in phase 1 is anticipated to be completed by December 2030.

(3) The Loan Repayments shall be due upon construction loan closing of each vertical phase of the Project at the times and in the amounts set forth on Exhibit C, and as further described in the Deed of Trust.

ARTICLE IV – RATE COVENANTS AND COLLECTION OF REVENUES

4.01 RATE COVERAGE.

Subject to the Deed of Trust, to the extent that the Project revenues are derived from revenues that may be adjusted, the Borrower shall maintain, or cause Master Developer to maintain, revenues at a level sufficient to provide, in each Fiscal Year, revenues equal to or exceeding one and a half times the sum of the Loan Repayments due in such Fiscal Year. In addition, the Borrower shall satisfy, or cause Master Developer to satisfy, the coverage requirements of all senior and parity debt obligations, if any.

4.02 COLLECTION OF REVENUES.

Subject to the Deed of Trust, the Borrower shall use its best efforts to collect all Project revenues and other amounts due to it and shall take no action to impair the collection of the Project revenues.

ARTICLE V - DEFAULTS AND REMEDIES

5.01 EVENTS OF DEFAULT.

Each of the following events shall be deemed a material event of default after applicable notice and cure provisions:

(1) Failure to make any Loan payment when it is due and such failure shall continue for a period of 5 days.

(2) Any warranty, representation, or other statement by, or on behalf of, the Borrower contained in this Agreement or by the Master Developer under the Deed of Trust, or in any document, certificate or information furnished in compliance with, or in reference to, this Agreement, is determined to be materially false or misleading.

(3) An order or decree is entered, with the acquiescence of the Borrower, appointing a receiver for any part of the Project; or if such order or decree, having been entered without the consent or acquiescence of the Borrower, shall not be vacated, or discharged or stayed on appeal within 60 days after the entry thereof.

(4) Any proceeding is instituted, with the acquiescence of the Borrower, for the purpose of effecting a composition between the Borrower and its creditors or for the purpose of adjusting the claims of such creditors, pursuant to any federal or state statute now or hereafter enacted, if the claims of such creditors are payable from Project revenues.

(5) Any bankruptcy, insolvency or other similar proceeding is instituted by, or against, the Borrower under federal or state bankruptcy or insolvency law now or hereafter in effect and, if instituted against the Borrower, is not dismissed within 60 days after filing.

(6) Any failure to comply with the provisions of this Agreement or failure in the

performance or observance of any of the covenants or actions required by this Agreement. Or a failure of the Master Developer to comply with the provisions of the Deed of Trust, (a "General Non-compliance Default"), provided, however, that if the Borrower provides the Bank with written notice of a General Non-compliance Default within 30 days of the date of such General Non-compliance Default, and such default does not relate to the Borrower's obligations to make a Loan Payment, then the Borrower shall have 60 days from the date of such General Non-compliance Default to cure such General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion. If the Borrower fails, within the time periods provided in the previous sentence, to (i) provide written notice of a General Non-compliance Default, or (ii) cure the General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion, then the Borrower shall be deemed to be in default of this Agreement as of the date of the General Non-compliance Default.

5.02 REMEDIES.

In addition to the remedies set forth in the Deed of Trust upon any event of default, the Bank may pursue any available remedy at law or in equity, unless otherwise provided herein, including without limitation:

(1) By mandamus or other proceeding at law or in equity, cause the Borrower to remit to the Bank its interest in the Project revenues sufficient to enable the Borrower to satisfy its obligations under this Agreement.

(2) By action or suit in equity, require the Borrower to account for all moneys received pursuant to this Agreement and to account for the receipt, use, application, or disposition of the Project revenues.

(3) By action or suit in equity, enjoin any acts which may be unlawful or in violation of the rights of the Bank.

(4) By applying to a court of competent jurisdiction, cause the appointment of a receiver to manage the Project, establish and collect fees and charges, and apply the revenues to the reduction of the obligations under this Agreement.

(5) By notifying financial market credit rating agencies and potential creditors of the event of default.

(6) By suing for payment of amounts due, or becoming due, with interest on overdue payments together with all costs of collection, including attorneys' fees.

(7) By accelerating the repayment schedule or increasing the Financing Rate on the unpaid principal of the Loan to as much as 1.667 times the Financing Rate for a default under Subsection 5.01(1).

(8) Solely in regard to Borrower's failure to pay any principal and interest due hereunder on the Loan, and only after the City of Las Vegas, a municipal corporation of the State of Nevada (the "City"), fails to cure such non-payment after written notice from the Bank to the City as provided in the last paragraph of this Section, the Bank shall have the right to foreclose,

sell, or otherwise dispose of the Property in accordance with the terms of this Agreement, the Deed of Trust and with the applicable law. **Notwithstanding anything to the contrary contained in this Agreement, the Deed of trust, or applicable law, for so long as the City shall have an outstanding interest in the Project through any of a City loan or related documents, the Bank shall not have a right to foreclose on the Property except (i) in the event of a Monetary Default, or (ii) in the event of a non-Monetary Default, only after the Bank has given notice of such default to the City, which notice shall be made setting forth in capitalized text that such notice shall serve as notice to the City that the City shall have a period of nine (9) months from the date of said notice to elect to either elect to remove the Master Developer from the Project and assume the obligations of the Financing Agreement and the Deed of Trust, or the Bank shall be permitted to foreclose on the Project for such non-Monetary Default. Bank agrees that in the event the City elects to remove the Master Developer from the Project, the Bank shall not expect the City to cure a non-Monetary Default that is person to the Master Developer or the Borrower and not of the sort that can be cured by the City. Bank shall continue to have all other rights and/or remedies available to it under this Agreement, the Deed of Trust or applicable law.**

In addition to pursuing any other remedy available under this Agreement, upon an event of default, the Bank may, by providing 60 days advance written notice to the Borrower, elect to terminate this Agreement, and the Bank shall have no further obligation or commitment under this Agreement to the Borrower. Any partial Loan Repayments by the Borrower shall be allocated first to interest and second to principal.

The Bank agrees that a cure of any default made by Master Developer on behalf of Borrower shall be accepted on the same terms as if made by Borrower.

Notwithstanding anything to the contrary in this Agreement, the Bank further agrees (i) to notify the City of any default by Borrower under this Agreement, (ii) to give City not less than sixty (60) days after receipt by the City of the notice set forth in subsection (i) to cure such default on behalf of the Borrower, (iii) not to commence foreclosure proceedings against or accept a deed-in-lieu for any portion of the Project without notifying the City of the same and giving the City sixty (60) days to cure the default giving rise to the potential foreclosure or deed-in-lieu and (iv) that, in the event of any foreclosure or deed-in-lieu in connection with the Deed of Trust on the Property, in favor of NSIB, securing of the Loan, which deed of trust is and shall at all times be subordinate to (i) the City's Development Agreement with the Master Developer for the Property (the "City Development Agreement") which has been or will be recorded against the Property and (ii) and Project DSLURS which has been or will be recorded against the Property, the City Development Agreement and Project DSLURS shall continue in full force and effect.

5.03 REMEDIES NOT EXCLUSIVE; DELAY AND WAIVER.

No remedy conferred upon or reserved to the Bank by this Article is exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy. No delay or omission by the Bank to exercise any right or power accruing as a result of an event of default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein, and every such right and power may be exercised as often as may be deemed prudent by the Bank. No waiver of any default under this Agreement shall extend to or affect any subsequent event of default, whether of the same or different provision of this Agreement or shall

impair consequent rights or remedies.

ARTICLE VI - GENERAL PROVISIONS

6.01 DISCHARGE OF OBLIGATIONS.

All payments required to be made under this Agreement shall be cumulative and any deficiencies in any Fiscal Year shall be added to the payments due in the succeeding Fiscal Year and all Fiscal Years thereafter until fully paid. Loan Repayments shall continue to be secured by this Agreement and the Deed of Trust until all of the payments required shall be fully paid to the Bank. If at any time the Borrower shall have paid all amounts due under this Agreement, or shall, in accordance with the provisions of this Section 7.01 have defeased the Loan, the pledge of, and lien on, the Project revenues to the Bank shall be no longer in effect and, except as provided in Section 2.03 and 2.05, this Agreement shall be deemed fully performed. Deposit of sufficient cash may be made to effect discharge and satisfaction of this Loan; provided that, the deposit shall be made in irrevocable trust with a banking institution or trust company for the sole benefit of the Bank or its assignees and the Bank has approved in writing such deposit. Notwithstanding any provision of this Agreement to the contrary, the Borrower may prepay this Loan at any time, so long as in the reasonably judgement of the Bank such prepayment shall not adversely impact the Borrower's obligations to develop the Project. The Bank and Borrower agree that the payment and release of each parcels, as set forth in the Deed of Trust, shall be permitted.

6.02 ASSIGNMENT OF RIGHTS UNDER AGREEMENT.

The Bank may pledge or assign all or any parts of this Agreement without the prior consent of the Borrower after written notification to the Borrower. The Borrower shall not assign its rights and obligations under this Agreement without the prior written consent of the Bank.

6.03 AMENDMENT OF AGREEMENT.

This Agreement may only be amended in writing mutually executed by authorized representatives of the Bank and Borrower. However, no amendment shall be permitted which is inconsistent with any applicable State or Federal law. Any attempted amendment to this Agreement which is inconsistent with any State or Federal law shall be deemed void *ab initio.*

6.04 ANNULMENT OF AGREEMENT.

The Bank may unilaterally annul this Agreement if the Borrower has not drawn any of the Loan proceeds within six months of the first scheduled disbursement date referenced in Exhibit A. If the Bank unilaterally annuls this Agreement, the Bank will provide written notification to the Borrower, which will provide that no further disbursements shall be made. The right to annul this Agreement shall automatically terminate if the Borrower has made a draw of the Loan on or before such date which is six (6) months after the first scheduled disbursement date set forth in Exhibit A.

6.05 SUSPENSION AND TERMINATION.

If the Borrower abandons or, before completion, discontinues the Project; or if the commencement, prosecution, or timely completion of the Project by the Borrower is rendered improbable, infeasible, impossible, or illegal, by written notice to the Borrower, the Bank may suspend any or all of its obligations under this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected, or at its option, the Bank may terminate any or all of its remaining obligations under this Agreement.

Upon receipt of any termination or suspension notice, the Borrower shall proceed promptly to carry out the actions required therein which may include, but not be limited to: (1) necessary action to terminate or suspend, as the case may be, Project activities and contracts and such other action as may be required or desirable to keep to the minimum the costs upon the Loan; (2) furnish a statement of the Project activities and contracts, and other undertakings the cost of which are otherwise includable as Project costs; and (3) repay the Bank according to the provisions of the Agreement, or as otherwise agreed upon, in writing, by the Bank and the Borrower. The termination or suspension shall be carried out in conformity with the latest schedule, plan, and budget as approved by the Bank or upon the basis of terms and conditions imposed by the Bank upon the failure of the Borrower to furnish the schedule, plan, and budget within a reasonable time. Any updated schedules, plans or budgets shall be sent to the City at the notice address set forth in this Agreement.

6.06 SEVERABILITY CLAUSE.

If any provision of this Agreement shall be held invalid or unenforceable, the remaining provisions shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

ARTICLE VII - DETAILS OF FINANCING

7.01 PRINCIPAL AMOUNT OF LOAN.

The Bank agrees to lend to the Borrower, and the Borrower agrees to repay the Bank the Loan at the times, in the amounts and in the manner set forth in this Agreement. The principal amount of the Loan as of any date shall consist of the aggregate Disbursements (as defined below), plus Capitalized Interest that has accrued and been added to the principal amount of the Loan, plus interest other than Capitalized Interest, if any, that has accrued and been added to the principal amount of the Loan, less the aggregate principal component of all Loan Repayments made, all as of such date.

Capitalized Interest is not disbursed to the Borrower but is amortized via Loan Repayments as if it were actually disbursed. Capitalized Interest shall be computed at the rate of 4.51% per annum and shall accrue on the principal amount of the Loan based on an actual-days- elapsed/360 day counting convention. Capitalized Interest accruing on the principal amount of the Loan through December 31 of each year shall be added to the principal amount of the Loan on the following January 1 until the date which is 12 months prior to the date the first Loan Payment is due, at which time the amount of Capitalized Interest accruing since the previous January 1 shall be added to the principal amount of the Loan and no additional Capitalized Interest shall accrue.

The estimated principal amount of the Loan as of the date of the first Loan Payment is $25,000,000, which consists of the amounts scheduled to be disbursed to the Borrower in the amounts and at the times set forth in Disbursement Schedule attached hereto as Exhibit A.

7.02 LOAN ORIGINATION FEE.

Upon the closing of the Loan, the Borrower is obligated to pay 1% of the total loan amount, equaling $250,000 as a loan origination fee to the Bank. This amount shall be due in full within 60 days of the date of this Agreement.

7.03 FINANCING RATE.

Interest shall accrue on the principal amount of the Loan at the Capitalized Interest rate described in Section 7.01.

7.04 LOAN DISBURSEMENTS.

The Bank shall disburse the Loan to the Borrower in the amounts and at the times set forth in the Disbursement Schedule (Exhibit A). Prior to each Disbursement, Borrower shall provide to the Bank a written request for such Disbursement, which written request shall certify that all prerequisites for such Disbursement have been satisfied. Any written request for a Disbursement shall be signed by the Borrower's Authorized Representative under penalty of perjury. The Bank may, prior to making any Disbursement, require Borrower to furnish it with any evidence the Bank may deem necessary to verify that Borrower has met the prerequisites for Disbursement. The Bank may elect, in its sole and absolute discretion, to withhold any Disbursement until it is satisfied that all prerequisites to Disbursement have been met.

Upon written request by the Borrower, the Bank may, in its sole and absolute discretion, amend the Disbursement Schedule to take into account unexpected events or reasonable adjustments to the financing of the Project. The Bank may, in its sole and absolute discretion, adjust the Loan Amortization Schedule attached hereto as Exhibit B.

Under no circumstances shall the sum of the Disbursements to the Borrower exceed $25,000,000 under this Agreement. Furthermore, the Bank's obligation to fund any Disbursement is subject to funds being made available by an appropriation made pursuant to Nevada law.

7.05 LOAN REPAYMENTS.

Loan Repayments shall be made at the time and in the amounts set forth in the Loan Amortization Schedule attached hereto as Exhibit B. To the extent the actual principal amount of the Loan calculated as provided in Section 7.01 above is less than the estimated principal amount of the Loan as set forth in Section 7.01 hereof, the amount of the scheduled Loan Payment credited to principal shall increase and the Loan Payment Schedule shall be adjusted, so that the Loan is paid in full over a shorter amount of time. Notwithstanding the foregoing, however, if the actual principal amount of the Loan calculated as provided in Section 7.01 above is less than the estimated principal amount of the Loan as set forth in Section 7.01, the parties to this Agreement hereby agree to adjust the Loan Payment Schedule in such a way as to not adversely impact any obligations of the Bank secured by repayments under this Agreement.

Loan Repayments shall be credited first to interest accruing on the principal amount of the Loan, if any, then to principal.

ARTICLE VIII – MISCELLANEOUS

8.01 THIRD PARTY AGREEMENTS

Third Party Agreements: Promptly upon the written request of the Bank, the Borrower shall provide, or cause Master Developer to provide, to the Bank a list of all third-party contracts or obligations for the procurement of consultant services, construction or purchase of commodities contracts or amendments thereto. Failure to obtain provide such list within thirty (30) days of request from the Bank shall be deemed a material breach of this Agreement, relieving the Bank of any obligation to make Disbursements under this Agreement. The Bank specifically reserves unto itself the right to review the qualifications of any consultant or contractor and to approve or disapprove the employment of the same. Such decisions shall be deemed final and binding on the Borrower.

8.02 EQUAL EMPLOYMENT OPPORTUNITY.

In connection with the carrying out of any Project, the Borrower shall not discriminate against any employee or applicant for employment because of race, age, creed, color, sex or national origin.

8.03 PROHIBITED INTERESTS.

Subject to the warranties, representations and covenants of Master Developer in the Deed of Trust, neither the Borrower nor any of its contractors, subcontractors, consultants, or subconsultants shall enter into any contract with one another, or arrangement in connection with the Project or any property included or planned to be included in the Project, which violates any provision of the Nevada Revised Statutes, relating to conflicts of interest and prohibited transactions. The Borrower shall further diligently abide by all provisions of Nevada law regulating the Borrower with respect to procurement, contracting, and ethics.

8.04 ADHERENCE TO 2020 STATE CLIMATE STRATEGY.

Execution of this Agreement and Deed of Trust constitutes a certification by the Borrower and Master Developer that the Project will be carried out in conformance with all applicable regulations of the Bank, including ensuring that all construction done through the Project is consistent with the standards and goals set forth in Nevada's Climate Strategy for the year of 2020 and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820. Non-adherence to the 2020 State Climate Strategy, as of the date of this Agreement, is a material event of default.

The Borrower will be solely responsible for any liability in the event of non-compliance with applicable regulations and will reimburse, or cause Master Developer to reimburse, the Bank for any loss incurred in connection therewith.

8.05 PREVAILING WAGES.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable provisions of NRS Chapter 408 including the payment of prevailing wages.

The provisions of NRS 338.013 to 338.090, inclusive, apply to any contract for construction work on the Project, if any. Any contractor who is awarded a contract or enters into an agreement to perform construction work related to the Project, and any subcontractor who performs any portion of any construction work on the Project shall comply with the provisions of NRS 338.013 to 338.090, inclusive, in the same manner as if a public body had undertaken the qualified project or had awarded the contract.

The Borrower and Master Developer shall be jointly and severally responsible for any liability in the event of non-compliance with this section and will reimburse the Bank for any loss incurred in connection therewith.

8.06 LOCAL HIRE AND APPRENTICESHIP UTILIZATION.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable regulations of the Bank including the hiring of Nevada residents and the utilization of registered apprentices on any construction projects.

The Borrower will ensure that for the duration of the Project, not less than 50 percent of the total project work hours performed within each construction trade by employees of a contractor or subcontractor are performed by residents of Nevada, with not less than 15 percent of those project work hours performed within each construction trade by employees of the contractor or subcontractor being performed by disadvantaged workers.

If the Borrower is unable to comply with the project work hour requirements set forth in this section, the Borrower may petition the Bank for an exemption from these requirements of this section. Upon receipt of such a petition, the Bank may exempt the Borrower from the requirements of this section if it is found that the inability of the Borrower to comply with the requirements of this section is due to circumstances beyond the control of the Borrower.

The Borrower and Master Developer will be jointly and severally responsible for any liability in the event of non-compliance with applicable regulations and will reimburse the Bank for any loss incurred in connection therewith.

8.07 NO OBLIGATION TO THIRD PARTIES.

Subject to the terms set forth in the Deed of Trust, except to the extent set forth herein, neither the Bank nor the Borrower shall be obligated or liable hereunder to any person or entity not a party to this Agreement.

8.08 WHEN RIGHTS AND REMEDIES NOT WAIVED.

In no event shall the making by the Bank of any Disbursement to the Borrower constitute or be construed as a waiver by the Bank of any breach of covenant or any default which may then exist, on the part of the Borrower, and the making of such Disbursement by the Bank while any such breach or default shall exist shall in no way impair or prejudice any right or remedy available to the Bank with respect to such breach or default.

8.09 BONUS OR COMMISSION.

By execution of the Agreement the Borrower represents that it has not paid and, also, agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its application for the Loan established hereunder.

8.10 INDEMNITY.

To the extent allowed by law, the Borrower and Master Developer shall indemnify, defend, and hold harmless the Bank and all of its officers, agents, and employees from any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Borrower and Master Developer, its agents, employees, contractors and/or subcontractors during the performance of the Agreement, except that neither the Borrower nor Master Developer, their respective agents, employees, contractors and/or subcontractors will be liable under this paragraph for any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Bank, or any of its officers, agents, or employees, during the performance of the Agreement.

If the Bank receives notice of claim for damages that may have been caused by the Borrower or Master Developer in the performance of services required under this Agreement, the Bank will immediately forward the claim to the Borrower with a copy to Master Developer. The Bank's failure to promptly notify the Borrower of a claim will not act as a waiver or any right herein.

8.11 PLANS AND SPECIFICATIONS.

In the event that this Agreement involves the purchasing of capital equipment or the constructing and equipping of a facility, the Borrower shall or cause Master Developer to design and construct the equipment and/or facility in accordance with the standards applicable to the Borrower. Failure to follow the plans and specifications shall be sufficient cause for delays in the distribution of disbursements by the Bank.

8.12 PROJECT COMPLETION, BORROWER CERTIFICATION.

Upon completion of the Project, the Borrower will certify or cause Master Developer to certify in writing that the Project (or expending of the Loan) was completed in accordance with applicable plans and specifications and that the Project is accepted by the Borrower or, as applicable, Master Developer as suitable for the intended purpose.

8.13 ENTIRE AGREEMENT.

The Financing Application executed by the Borrower, all exhibits, attachments and schedules attached to the Financing Application, this Agreement and the Deed of Trust (the "Agreement Documents") sets forth the entire agreement between the parties and incorporate and supersede all prior negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and therein, and the parties hereto agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in the Agreement Documents. Accordingly, it is agreed that no deviation from the terms of the Agreement Documents shall be predicated upon any prior representation or agreements whether oral or written. It is further agreed that no modification, amendment or alteration in the terms and conditions contained in the Agreement Documents shall be effective unless contained in a written document executed by the parties hereto.

It is further agreed that the Bank will have no obligation to honor any request for disbursement made by the Borrower or otherwise make any disbursement under this Agreement in the event that the Bank has notified the Borrower that an event of default has occurred under this or any other agreement between the Borrower and the Bank, or if the Bank, in its sole discretion, determines that events have occurred which substantially diminish the likelihood that the Borrower will timely and fully honor its obligations under this agreement or any other agreement between the Bank and the Borrower. Any waiver of this provision by disbursement following an event of default by the Borrower under the terms of this agreement, or any other agreement between the Borrower and the Bank, will not constitute a continuing waiver of this provision and the Bank may refuse to make further disbursements without any liability to the Borrower whatsoever.

In the event of conflict between the terms and conditions of the Agreement Documents:

(i) the terms and conditions contained in the body of this Agreement prevail over conflicting terms and conditions contained in any exhibits, schedules and attachments attached to this Agreement;

(ii) the terms and conditions contained in the body of the Financing Application prevail over any conflicting terms and conditions contained in any exhibits, schedules and attachments attached to the Financing Application; and

(iii) the terms and conditions of the Agreement, including all exhibits, schedules and attachments hereto, prevail over conflicting terms and conditions contained in the Financing Application and any exhibits, schedules and attachments thereto.

8.14 NOTICES.

Any notice, demand, request or other instrument which is required to be given under this Agreement in writing shall be delivered to the following addresses and/or via email, provided, however, if notice is given via email such notice shall be followed up with a writing via the addresses below:

If to the Bank: Nevada State Infrastructure Bank
101 North Carson Street, Suite 4
Carson City, Nevada 89701
ejimenez@nevadatreasurer.gov

If to Borrower: Urban Strategies, LLC
100 North Broadway, Suite 1110
St. Louis, Missouri 63102
info@usi-inc.org

With a copy to:

Desert Pines Master Development, LLC
c/o McCormack Baron Salazar
100 N. Broadway, Suite 100
St. Louis, Missouri 63102
Attn: Vincent Bennett
President and Chief Executive Officer

And Copy To:
McCormack Baron Salazar, Inc.
100 N. Broadway, Suite 100
St. Louis, Missouri 63102
Attn: Ian McCormack

And Copy To:

City of Las Vegas
c/o Office of Economic and Urban Development
495 S. Main Street, 6th Floor
Las Vegas, Nevada 89101
Phone: (702) 229-6551
Fax: (702) 385-3128
Email: dbabsky@lasvegasnevada.gov
Attn: Dina Babsky, Acting Director
And:
City Attorney Office
City Hall, Sixth Floor
495 S. Main Street, 6th Floor
Las Vegas, Nevada 89101
Phone: (702) 229-6629
Fax: (702)368-1749
Email: jridilla@lasvegasnevada.gov

Attn: John Ridilla, Assistant City Attorney

ARTICLE IX - EXECUTION OF AGREEMENT

This Agreement shall be executed in three or more counterparts, any of which shall be regarded as an original and all of which constitute but one and the same instrument.

IN WITNESS WHEREOF, the Bank has caused this Agreement to be executed on its behalf by its Secretary and the Borrower has caused this Agreement to be executed on its behalf by its Authorized Representative and by its affixed seal. The effective date of this Agreement shall be the Agreement Date.

NEVADA STATE INFRASTRUCTURE BANK

_____	_____
Treasurer Zach Conine Chair of the Board of Directors	Legal

Urban Strategies, LLC, a Nevada limited liability company

By: Urban Strategies, Inc., a Missouri nonprofit corporation,

Its: Sole Member

By:_____

Name:_____
Its:_____

The undersigned hereby acknowledges its agreement and pledge to enter into the Deed of Trust attached to this Agreement on Exhibit E in order to provide security for the Loan to Borrower as further described in the Agreement.

Dated: _____, 202_

DESERT PINES MASTER DEVELOPMENT, LLC,
a Nevada limited liability company

By: MBS Desert Pines Member, Inc.,
a Missouri corporation,
Its: Member

By:_____
Name: _____
Title: _____

By: Urban Strategies, LLC,
a Nevada limited liability company
Its: Member

By: Urban Strategies, Inc.,
a Missouri nonprofit corporation,
Its: Sole Member

By:_____
Name: _____
Title: _____

Exhibit A

Loan Draw-Down/Disbursement

Total Loan Amount: $25,000,000

Total Bank Commitment: $25,000,000

Date of Disbursement	Disbursement Amount	Amount Remaining
06/01/2025	$2,000,000.00	$23,000,000.00
07/01/2025	$1,000,000.00	$22,000,000.00
07/01/2025	$1,500,000.00	$20,500,000.00
08/01/2025	$2,000,000.00	$18,500,000.00
09/01/2025	$2,000,000.00	$16,500,000.00
10/01/2025	$2,000,000.00	$14,500,000.00
11/01/2025	$2,000,000.00	$12,500,000.00
12/01/2025	$2,000,000.00	$10,500,000.00
01/01/2026	$2,000,000.00	$8,500,000.00
02/01/2026	$2,000,000.00	$6,500,000.00
03/01/2026	$1,500,000.00	$5,000,000.00
04/01/2026	$1,500,000.00	$3,500,000.00
05/01/2026	$1,500,000.00	$2,000,000.00
06/01/2026	$2,000,000.00	$0.00

Exhibit B
Amortization Schedule

Desert Pines Infrastructure Project - Estimated Amortization Schedule

Compounding Period: Exact Days

Nominal Annual Rate: 4.510%

Cash Flow Data - Loans and Payments

	Event	Date	Amount	Number	Period	End Date
1	Loan	06/01/2025	2,000,000.00	1		
2	Loan	07/01/2025	1,000,000.00	1		
3	Loan	07/01/2025	1,500,000.00	1		
4	Loan	08/01/2025	2,000,000.00	1		
5	Loan	09/01/2025	2,000,000.00	1		
6	Loan	10/01/2025	2,000,000.00	1		
7	Loan	11/01/2025	2,000,000.00	1		
8	Loan	12/01/2025	2,000,000.00	1		
9	Payment	12/31/2025	3,726,517.00	1		
10	Loan	01/01/2026	2,000,000.00	1		
11	Loan	02/01/2026	2,000,000.00	1		
12	Loan	03/01/2026	1,500,000.00	1		
13	Loan	04/01/2026	1,500,000.00	1		
14	Loan	05/01/2026	1,500,000.00	1		
15	Loan	06/01/2026	2,000,000.00	1		
16	Payment	12/31/2026	820,367.00	1		
17	Payment	12/31/2027	5,073,559.00	1		
18	Payment	12/31/2027	3,618,439.00	1		
19	Payment	12/31/2027	8,638,464.00	1		
20	Payment	12/31/2029	3,510,760.00	1		
21	Payment	12/31/2030	1,952,473.00	1		
22	Payment	12/31/2030	348,026.73	1		

TValue Amortization Schedule - Normal, 360 Day Year

	Date	Loan	Payment	Interest	Principal	Balance
Loan	06/01/2025	2,000,000.00				2,000,000.00
Loan	07/01/2025	1,000,000.00		7,516.67	-7,516.67	3,007,516.67
Loan	07/01/2025	1,500,000.00				4,507,516.67
Loan	08/01/2025	2,000,000.00		17,505.44	-17,505.44	6,525,022.11
Loan	09/01/2025	2,000,000.00		25,340.65	-25,340.65	8,550,362.76
Loan	10/01/2025	2,000,000.00		32,135.11	-32,135.11	10,582,497.87
Loan	11/01/2025	2,000,000.00		41,098.31	-41,098.31	12,623,596.18
Loan	12/01/2025	2,000,000.00		47,443.68	-47,443.68	14,671,039.86
1	12/31/2025		3,726,517.00	55,138.66	3,671,378.34	10,999,661.52

2025 Totals		**14,500,000.00**	**3,726,517.00**	**226,178.52**	**3,500,338.48**	
Loan	01/01/2026	2,000,000.00		1,378.01	-1,378.01	13,001,039.53
Loan	02/01/2026	2,000,000.00		50,490.98	-50,490.98	15,051,530.51
Loan	03/01/2026	1,500,000.00		52,797.42	-52,797.42	16,604,327.93
Loan	04/01/2026	1,500,000.00		64,484.75	-64,484.75	18,168,812.68
Loan	05/01/2026	1,500,000.00		68,284.45	-68,284.45	19,737,097.13
Loan	06/01/2026	2,000,000.00		76,651.21	-76,651.21	21,813,748.34
2	12/31/2026		820,367.00	582,081.70	238,285.30	21,575,463.04
2026 Totals		**10,500,000.00**	**820,367.00**	**896,168.52**	**-75,801.52**	
3	12/31/2027		5,073,559.00	986,568.01	4,086,990.99	17,488,472.05
4	12/31/2027		3,618,439.00	0.00	3,618,439.00	13,870,033.05
5	12/31/2027		8,638,464.00	0.00	8,638,464.00	5,231,569.05
2027 Totals		**0.00**	**17,330,462.00**	**986,568.01**	**16,343,893.99**	
6	12/31/2029		3,510,760.00	479,096.92	3,031,663.08	2,199,905.97
2029 Totals		**0.00**	**3,510,760.00**	**479,096.92**	**3,031,663.08**	
7	12/31/2030		1,952,473.00	100,593.76	1,851,879.24	348,026.73
8	12/31/2030		348,026.73	0.00	348,026.73	0.00
2030 Totals		**0.00**	**2,300,499.73**	**100,593.76**	**2,199,905.97**	
Grand Totals		**25,000,000.00**	**27,688,605.73**	**2,688,605.73**	**25,000,000.00**	

ANNUAL PERCENTAGE RATE	**FINANCE CHARGE**	**Amount Financed**	**Total of Payments**
The cost of your credit as a yearly rate.	The dollar amount the credit will cost you.	The amount of credit provided to you or on your behalf.	The amount you will have paid after you have made all payments as scheduled.
4.494%	**$2,688,605.73**	**$25,000,000.00**	**$27,688,605.73**

The amortization schedule included herein is based on projected information, however, actual repayment amounts will be based on the individual parcel's pro rata share of the principal and pro rata share of the interest.

EXHIBIT C

Summary Project Specifications

The Desert Pines Redevelopment is a public-private partnership between the City of Las Vegas and Urban Strategies, Inc ("Borrower") with McCormack Baron Salazar, Inc.

The Public-Private Partnership (3P) development will include a variety of financing sources. This may include participation from the City of Las Vegas, the AFL-CIO Housing Investment Trust, Clark County, separate funding sources from this loan from the State of Nevada, various Federal funding sources, conventional lenders, Low-Income Housing Tax Credit equity (State and Federal), and other sources.

The Project site located at 3415 E. Bonanza Road, Las Vegas, Nevada, 89101 is approximately 100 acres, and is currently owned by the City of Las Vegas which currently operates a full-service golf course on this site. The City of Las Vegas is in the process of selling the property to Desert Pines Master Development, LLC for this Project.

The development plan will be to redevelop the golf course into a mixed-use subdivision with both affordable and mixed income multifamily uses, market rate homeownership housing along with various commercial and educational uses and recreation space.

An overview of the proposed loan terms for this Project is included below:

State Infrastructure Bank / Desert Pines Infrastructure Project
Proposed Loan Terms

Lender	Nevada State Infrastructure Bank
Borrower	Urban Strategies, LLC
Loan Amount	Maximum of $25,000,000
Loan Purpose	Loan proceeds will be used by the Borrower for costs associated with the design, permitting and construction of the first phase of horizontal infrastructure necessary to support vertical construction for the Desert Pines Redevelopment which will include 1,082 affordable multi-family housing units, 280 market rate housing units, a 10,000 square foot community center, 75,000 square feet of commercial space, a 10,000 square foot Early Education Center, a 30,000 square foot Job Training Center, and 7-acres of open space and community recreational areas.
Maturity	35 years
Security	Loan will be secured against the Desert Pines Master Development, LLC fee interest ownership of the Project site (legal description attached in Exhibit __. Urban Strategies LLC will be a Member of Desert Pines Master Development, LLC. The Loan will not be secured by any other assets or general assets of USI.
Interest Rate	Fixed rate of 4.51% per annum.
Disbursement	Draw down disbursements based on horizontal infrastructure construction schedule for the Project. Disbursement requests must be agreed upon by the Lender and Borrower at least 30 days prior to each scheduled disbursement.

Additional Sources of Funding	Borrower will provide $22,400,000 in additional financing for the Project, which includes a seller note from the City of Las Vegas for $17,400,000, as well as $5 million for Phase 2 infrastructure project in other leveraged funding sources to be acquired by the Borrower.
Terms of Repayment	Pro Rata Payments of principal and interest upon the closing of each respective vertical phase of the Project projected from December 2025 through December 2030 (as respective vertical phases are closed). The Borrower may elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Borrower.
SIB Loan Origination Fee	Borrower will pay 1% of the total loan amount, equaling $250,000 as a loan origination fee. This amount will be due within 60 days of loan closing.
Reporting	Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender.
Prevailing Wage, Local Hire, and Apprenticeship Utilization	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.

EXHIBIT D

Deed of Trust

(Form to be Attached)

APN: 139-36-502-003

Recording Requested By
and After Recording Return to:

Nevada State Infrastructure Bank
101 North Carson Street, Suite 4
Carson City, Nevada 89701

DEED OF TRUST, ASSIGNMENT OF LEASES AND RENTS, SECURITY AGREEMENT, AND FIXTURE FILING

THIS DEED OF TRUST, ASSIGNMENT OF LEASES AND RENTS, SECURITY AGREEMENT, AND FIXTURE FILING (this "**Deed of Trust**") is made as of _____, 202___, by DESERT PINES MASTER DEVELOPMENT, LLC, a Nevada limited liability company ("**Grantor**"), having a principal place of business at 100 N. Broadway, Suite 100, St. Louis, Missouri 63102, to FIRST AMERICAN TITLE INSURANCE COMPANY, NATIONAL COMMERCIAL SERVICES, 8311 West Sunset Road, Suite 100, Las Vegas, Nevada 89113, as Trustee ("**Trustee**"), for the benefit of the NEVADA STATE INFRASTRUCTURE BANK, _____ ("**Beneficiary**"), having a principal place of business at 101 North Carson Street, Suite 4, Carson City, Nevada 89701.

RECITALS:

A. On even date herewith, Urban Strategies, LLC, a Nevada limited liability company ("Borrower") has executed with Beneficiary a Financing Agreement (the "Financing Agreement") in connection with a loan to Borrower in the principal amount of Twenty-Five Million and NO/100 Dollars ($25,000,000.00) (the "Loan") for the improvement of certain real property and improvements located at 3415 E. Bonanza Road, Las Vegas, Nevada 89101, County of Clark, as more fully described on Exhibit A attached hereto and made a part hereof (the "**Land**").

B. The Financing Agreement, this Deed of Trust, the [Development Agreement] (defined below), and any other document(s) at any time evidencing, securing, guaranteeing and/or governing the Loan shall be referred to collectively as the "**Loan Documents**".

C. Grantor, the owner of the Land, expects to benefit from the Loan and desires to secure for the benefit of Beneficiary (i) the full and punctual payment of the indebtedness evidenced by the Financing Agreement, together with interest thereon, when and as the same shall become due and payable, (ii) the performance of the covenants and agreements contained in this Deed of Trust, (iii) the performance of the covenants and agreements contained in the Loan Documents, and (iii) the reimbursement to Beneficiary, or to Trustee or substitute trustee(s), of all amounts that may be advanced as provided for herein, and for any and all costs and expenses incurred or paid which may arise out of or in connection with this Deed of Trust or the Loan Documents.

NOW, THEREFORE, in consideration of the premises, Grantor hereby does grant and convey unto Trustee, in trust, as specified herein, the Land, together with:

(i) All buildings and improvements, now erected or at any time hereafter constructed or placed upon the Land;

(ii) All rights, privileges, rights of way and easements belonging or appertaining to the Land, or which hereafter shall belong or appertain thereto, and all right, title and interest of Grantor in and to any property lying in the bed of any street, road, avenue or alley, open or closed, in front of or adjoining the same, to the center line thereof;

(iii) All proceeds of the conversion, voluntary or involuntary, of the Land or any portion thereof into cash or liquidated claims, including, without limitation, the proceeds of insurance;

(iv) All equipment, fixtures, goods, chattels, furniture, furnishings and other tangible personal property, of any kind, nature or description, whether now owned or hereafter acquired by Grantor, which is, are or shall be affixed to, located on or used in connection with the Land, together with any and all additions, replacements and/or substitutions thereto; and

(v) All existing and future leases, subleases, subtenancies, licenses, occupancy agreements and concessions ("Leases") relating to the use and enjoyment of all or any part of the Land and improvements thereon, and any and all guaranties and other agreements relating to or made in connection with any of such Leases, and all rents, income and revenues from time to time accruing thereunder ("Rents").

TO HAVE AND TO HOLD the Land and the foregoing described improvements, rights, proceeds and other personal property (collectively, the "Mortgaged Property") unto Trustee, its/his/her successors and assigns, in fee simple, until satisfaction of the Loan;

IN TRUST, NEVERTHELESS, to secure to Beneficiary the payment of principal and interest set forth in the Financing Agreement and any and all other sums due under the Financing Agreement and this Deed of Trust and the Loan Documents, and the performance of all covenants and agreements in the Financing Agreement and this Deed of Trust and the Loan Documents.

PROVIDED, HOWEVER, that, if (i) Borrower, or as applicable Grantor, shall default in the payment of the Financing Agreement or any installment of interest and/or principal thereunder, or shall default in any payment required to be paid under the Financing Agreement or this Deed of Trust as and when the same shall be due and payable, and any such monetary default shall continue uncured for more than ten (10) days following written notice of default given to Borrower and Grantor, or (ii) Borrower, or as applicable Grantor, shall default in the due observance of any other of its representations, covenants, warranties or agreements contained in the Financing Agreement, this Deed of Trust or the Loan Documents, and shall fail to cure such default within thirty (30) days after written notice thereof shall have been given to Borrower and Grantor (or, if such default is of a nature that it reasonably cannot be cured within such thirty (30) day period and Borrower or Grantor commences to cure such default within such thirty (30) day period and thereafter diligently pursues such cure, such additional period of time as reasonably may be necessary to cure such default but in no event greater than ninety (90) days in the aggregate after the date of expiration of such 30-day period), or (iii) by order of a court of competent jurisdiction, a trustee, receiver or liquidator of the Land, or of Grantor shall be appointed, and such order shall not be dismissed within ninety (90) days after such appointment, or (iv) Grantor shall file a petition

in bankruptcy or for an arrangement or reorganization pursuant to the Federal Bankruptcy Act, or any similar law, federal or state, or, by decree of a court of competent jurisdiction such petition is filed against Grantor with the knowledge and collusion of Grantor and any such petition is not dismissed within ninety (90) days after such filing, or (v) Grantor shall be adjudicated a bankrupt, or be declared insolvent, or shall make an assignment for the benefit of creditors, or shall consent to the appointment of a receiver of all or any substantive part of its property (each of the foregoing, an "Event of Default"), THEN AND IN ANY SUCH EVENT, at the option of Beneficiary, Beneficiary or Trustee acting in the execution of this Deed of Trust may declare the entire unpaid indebtedness evidenced in the Financing Agreement and secured hereby immediately due and payable in full, whereupon Trustee shall have the power and it shall be its/his/her duty to sell (and, in the event of a purchaser default, to resell) the Mortgaged Property, at public auction, for cash, in its entirety or in separate lots or parcels, as permissible, and at such time and place and after such prior public advertisement as Trustee shall deem appropriate or as may be required by applicable law or rule of court, and to convey the Mortgaged Property, in fee simple, upon compliance with the terms of sale, to and at the cost of the purchaser(s), who shall not be required to see to the application of the purchase money.

Trustee hereby irrevocably is appointed the true and lawful attorney in fact of Grantor, in its name and stead, with the power of substitution, to convey the Mortgaged Property and to execute all necessary instruments of conveyance, assignment and transfer, Grantor hereby ratifying and confirming all that such attorney in fact or such substitute(s) lawfully shall do in accordance with the provisions hereof. Notwithstanding the foregoing, Grantor, if so requested by Trustee or such substitute(s), shall ratify and confirm any such sale by executing and delivering to Trustee all such instruments as may be appropriate.

The proceeds of the sale of the Mortgaged Property, as provided for herein, together with any other amounts that then may be held by Trustee pursuant to the provisions hereof, subject to applicable law, shall be applied as follows:

FIRST, any taxes, assessments and other liens prior to this Deed of Trust due and owing at the time of such sale of the Mortgaged Property, except any such taxes, assessments or liens subject to which the Mortgaged Property may and shall have been sold;

SECOND, to the payment of reasonable costs and expenses of such sale (including, without limitation, a reasonable trustee's commission not to exceed one percent (1%) of the then outstanding principal balance of the Loan);

THIRD, to the payment of any other sums required to be paid pursuant to any provision of the Financing Agreement or this Deed of Trust (including, without limitation, all authorized and reasonable expenses, liabilities and advances made or incurred by Beneficiary or Trustee hereunder), together with interest thereon at the respective interest rates (if any) set forth in the Financing Agreement; and

FOURTH, to the payment of accrued unpaid interest to date under the Financing Agreement;

FIFTH, to the payment of the principal balance due under the Financing Agreement; and

SIXTH, the payment of the surplus, if any, to Grantor.

IN ORDER TO PROTECT THE SECURITY OF THIS DEED OF TRUST, THE PARTIES HEREBY COVENANT AND AGREE AS FOLLOWS:

1. Payments.

(a) Grantor shall keep the Mortgaged Property free from statutory liens of every kind; shall pay promptly all taxes, assessments, and other governmental, municipal or public charges, fines or impositions which shall be levied against the Mortgaged Property or any portion thereof; and, shall pay, in full, under protest and in the manner provided by statute any such tax, assessment, charge, fine or imposition which Grantor may desire to contest.

(b) Grantor shall pay and discharge (or bond off in the manner allowed by law) all lawful claims and demands of mechanics, materialmen, laborers and others, and, generally, shall do or shall cause to be done everything necessary and appropriate to preserve the integrity of this Deed of Trust without cost or expense to Beneficiary or Trustee.

2. Insurance; Casualty. Grantor shall keep the Land, including future improvements, insured against liability and loss by fire and other hazards with the insurance coverage in commercially reasonable amounts for similarly situated properties and in any event in accordance with any additional requirements of Beneficiary, as established by Beneficiary from time to time, and shall pay promptly, when due, any premium due on such insurance. All insurance shall be carried in reputable companies, shall name Beneficiary as an additional insured, and shall provide that loss payments will be payable to Beneficiary. Grantor shall provide to Beneficiary, within ten (10) business days after request, a certificate of insurance evidencing the insurance required hereunder. No such insurance may be cancelled without thirty (30) days prior written notice to Grantor. Grantor's failure to carry any insurance as required hereunder shall be an Event of Default under this Deed of Trust. In the event of a casualty of any kind or nature resulting in damage to or destruction of the Mortgaged Property or any part thereof, Grantor promptly shall give notice thereof to Beneficiary and any insurance proceeds shall be used for the restoration or repair of the Mortgaged Property at the option of Grantor and any excess thereof paid to Beneficiary in reduction of principal.

3. Inspection. Grantor shall permit Beneficiary, at all reasonable times and after reasonable notice, and further subject to the rights of tenants in possession, to inspect the Mortgaged Property. All inspections by or on behalf of Beneficiary shall be for the benefit of Beneficiary, and Grantor shall have no right to claim any loss or damage against Beneficiary (whether or not an employee of Beneficiary) arising from any alleged negligence or failure to perform such inspections.

4. Compliance With Laws. Grantor shall promptly, fully and faithfully comply with all laws, orders, rules, regulations and requirements of any governmental authority, governmental agency or any court having competent jurisdiction over the Mortgaged Property or Grantor that affect the manner of use, occupancy, possession, operation, maintenance or alteration of the Mortgaged Property. Grantor shall not release, generate, store or dispose of any Hazardous Substances (hereinafter defined) on the Mortgaged Property or on any property adjacent to the Mortgaged Property except for storage, handling and use of reasonable quantities and types of materials used in the ordinary course and the prudent conduct of Maker's operation and maintenance of the Mortgaged Property as a mixed-use commercial, residential and affordable housing project and then only in such amounts as are commercially used in similar projects and in accordance with Environmental Laws (hereinafter defined). Grantor promptly shall notify Beneficiary in writing of (a) any and all enforcement, clean-up, removal or other action instituted

or in writing threatened by any federal or state agency pursuant to any Environmental Laws, and (b) any and all claims made or in writing threatened by any third party against Grantor or the Mortgaged Property or any part thereof, relating to the existence of, or damage, loss or injury from, any Hazardous Substance. In the event that Grantor discovers any Hazardous Substance on or in the Mortgaged Property, Grantor shall contain and remove the same in compliance with all Environmental Laws. Grantor agrees to indemnify and hold Beneficiary and Trustee, and each of their officers, directors, employees, agents, and invitees, harmless from and against any and all claims, liabilities, costs and expenses incurred by Beneficiary or Trustee, including, without limitation, costs of suit and reasonable attorneys' fees and costs, arising from the release, existence or removal of, any Hazardous Substance on or in the Mortgaged Property or any property adjacent to the Mortgaged Property (to the extent the Hazardous Substance(s) has/have migrated) in violation of Environmental Laws and first discovered and first occurring after the date hereof, it being intended that Beneficiary, as beneficial and legal title owner of the Mortgaged Property prior to the date hereof, shall bear the risk of the release, existence or removal of Hazardous Substances (to the extent not caused by Trustor) and the application of Environmental Laws predating this Deed of Trust. For purposes of this Section 4, the following terms shall have the following meanings:

"**Environmental Law**" means any federal, state, county, municipal, local or other statute, ordinance or regulation which relates to or deals with the protection of the environment or wildlife and/or human health and safety, including all regulations promulgated by a regulatory body pursuant to any such statute, ordinance, or regulation, including, the Comprehensive Environmental Response and Liability Act of 1980, as amended, 42 U.S.C. § 9601 et seq., Resource Conservation and Recovery Act, as amended, 42 U.S.C. § 6901, et seq., the Federal Water Pollution Control Act, as amended, 33 U.S.C. § 1251 et seq., the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq., and NRS Chapter 459.

"Hazardous Substance" means asbestos, urea formaldehyde, polychlorinated biphenyls, nuclear fuel or materials, radioactive materials, explosives, known carcinogens, petroleum products and by products (including crude oil or any fraction thereof) and any pollutant, contaminant, chemical, material or substance defined as hazardous or as a pollutant or a contaminant under, or the use, manufacture, generation, storage, treatment, transportation, release or disposal of which is regulated by, any Environmental Law.

5. Advances. If Grantor, or as applicable Borrower, shall fail to perform any of the covenants contained in this Deed of Trust requiring the payment of money, then at any time during the continuance of an Event of Default under the Financing Agreement or this Deed of Trust, Beneficiary, with prior written notice to Grantor and Borrower, shall have the right to make advances to perform the same and all amounts so advanced shall be a lien upon the Mortgaged Property and shall be secured by this Deed of Trust. Grantor shall repay, on demand, all amounts so advanced hereunder, with interest thereon at the rate set forth in the Financing Agreement.

6. Estoppel Certificates. Within thirty (30) calendar days of written request therefor given to either party by Beneficiary or Grantor, as the case may be, the party to whom the request is made shall furnish to the other party and/or any such other person(s) as they may have been directed, a written estoppel certificate, duly acknowledged, certifying, as of the date of such estoppel certificate, (i) the unpaid principal balance of the Loan, (ii) the date through which interest on the Loan has been paid, (iii) whether or not any credits, offsets or defenses exist against payment of the unpaid indebtedness evidenced by the Financing Agreement or any other Loan Document, (iv) whether or not, to the knowledge of the certifying party, an Event of Default shall then have occurred and then be continuing hereunder, under the Financing Agreement or any

other Loan Document (or any other act or omission, which with the passage of time or the giving of notice, would ripen into an Event of Default), and (v) any other certifications reasonably requested. Any statement delivered pursuant to this Section 6 may be relied on by the requesting party and the recipient(s), and their respective successors and assigns.

7. Eminent Domain. Grantor hereby assigns and transfers to Beneficiary all right, title and interest of Grantor in and to any award or payment made in connection with any taking of the Mortgaged Property or any portion thereof as a result of, or by agreement in anticipation or in lieu of, any exercise of the power of eminent domain or condemnation. Grantor shall prosecute the same diligently and in good faith, and shall cause the same to be paid over to Beneficiary to the extent of the unpaid indebtedness evidenced by the in the Financing Agreement. Grantor hereby authorizes Beneficiary to collect any such award or payment or, if any Event of Default under this Deed of Trust exists beyond any applicable grace or cure period has occurred and has not been cured, to initiate and prosecute such claim or claims.

8. Representations. Grantor represents and warrants that:

(a) Grantor is a limited liability company duly organized, validly existing and in good standing under the laws of the State of Nevada.

(b) Grantor has all requisite power and authority to own and operate its properties, to carry on its business as now conducted and proposed to be conducted, and to enter into this Deed of Trust and the Note and to perform the terms thereof.

(c) Grantor is duly qualified and in good standing wherever necessary to carry on its present business and operations.

(d) Grantor warrants that it has the full right, power and authority to convey the Mortgaged Property to Trustee, and shall warrant specially the Land, and shall execute such further assurances thereof as may be requisite.

(e) This Deed of Trust creates a first lien on and security interest in the Mortgaged Property subject only to title exceptions of record and any other matter to which the Beneficiary has consented or hereafter may consent in writing.

(f) Grantor at all times shall keep and shall maintain the Land and the Mortgaged Property in good order and condition.

(g) Grantor shall promptly discharge any lien on the Mortgaged Property which Trustee or Beneficiary has not consented to in writing.

(h) Grantor has the power and authority to execute and perform this Deed of Trust. The execution and performance by Grantor of this Deed of Trust and the consummation of the transactions contemplated thereby have been duly authorized by all necessary company action.

(i) Grantor's performance hereunder and the consummation of the transactions contemplated hereby shall not and will not, to Grantor's knowledge: (A) constitute a breach of any agreement to which it is a party, or (B) violate any provision of law applicable to Grantor, the certificate of formation, articles of organization, operating agreement, limited liability company agreement, bylaws or other organizational documents of Grantor, or any order,

judgment or decree of any court or other agency of government binding on Grantor or its respective properties; or (C) result in or require the creation or imposition of any material lien upon the Mortgaged Property or assets of Grantor (other than the lien of Beneficiary).

(j) Grantor is not a party to any pending litigation, investigation or proceeding and to Grantor's actual knowledge, no such litigation, investigation or proceeding has been threatened in writing.

(k) The execution, delivery and performance by Grantor of this Deed of Trust and the consummation of the transactions contemplated thereby by Grantor do not and will not require any registration with, consent or approval of, or notice to, or other action to, with or by, any federal, state or other governmental authority or regulatory body (except to the extent unconditionally obtained on or before the date hereof).

(l) This Deed of Trust when executed and delivered by Grantor will constitute the legally valid and binding obligations of Grantor enforceable against Grantor in accordance with its terms, subject, however, to bankruptcy, insolvency, moratorium, reorganization and other similar laws affecting creditors' rights generally and to the application of general equitable principles in connection with the enforcement thereof.

9. Affirmative Covenants. Grantor agrees that from the date hereof and until final payment in full of the Note, unless Trustee or Beneficiary shall otherwise consent in writing, Grantor shall:

(a) Develop and operate the project on the Land as described in the Loan Documents.

(b) Comply with all terms and conditions contained in this Deed of Trust.

(c) Maintain, preserve and keep the Mortgaged Property in good repair, working order and condition, making all replacements, additions and improvements thereto necessary for the proper conduct of its business, operation and maintenance of the Mortgaged Property (subject, however, to Section 8(f) hereof), and provide all necessary security and security patrols for the Mortgaged Property to keep the Mortgaged Property free from waste, crime, trespassing, and similar matters.

(d) Pay and discharge when due, and before subject to penalty or further charge, and otherwise satisfy before maturity or delinquency, all obligations, debts, taxes, and liabilities of Grantor of whatever nature or amount, except those which Grantor in good faith disputes in accordance with applicable laws.

(e) Construct any and all alterations and perform any and all repairs of the Mortgaged Property in a good and workmanlike manner, in conformance with applicable laws and pursuant to a valid building permit(s).

(f) Grantor shall promptly notify Beneficiary in writing of any litigation or threatened litigation affecting the Property, or any other demand or claim which, if enforced, could impair or threaten to impair Beneficiary's security hereunder. Without limiting or waiving any other rights and remedies of Beneficiary hereunder, if Grantor fails to perform any of its covenants or agreements contained in this Deed of Trust or in any and such failure is not cured within any applicable grace or cure period, or if any action or proceeding of any kind (including, but not limited

to, any bankruptcy, insolvency, arrangement, reorganization or other debtor relief proceeding) is commenced which might affect Beneficiary's interest in the Property or notice to Grantor, make any appearances, disburse any sums and take any actions as may be necessary or desirable to protect or enforce the security of this Deed of Trust or to remedy the failure of Grantor to perform its covenants and agreements (without, however, waiving any default of Grantor).

(g) Grantor hereby indemnifies and holds Beneficiary, its officers, directors, employees, agents, and invitees, harmless for, from and against all loss, cost and expenses with respect to any event of default hereof, any liens (i.e., judgement, mechanics; and materialmen's liens, or otherwise), charges and encumbrances filed against the Mortgaged Property, and from any claims and demands for damages or injury, including claims for property damage, personal injury or wrongful death, arising out of or in connection with any accident or fire or other casualty on the Mortgaged Property or the improvements hereon or any nuisance made or suffered thereon, including, without limitation, in any case, reasonable attorneys' fees, costs and expenses as aforesaid, whether at pretrial, trial or appellate level, and such indemnity shall survive payment in full of the debt. This Section shall not be construed to require Beneficiary to incur any expenses, make any appearances or take any actions.

(h) Grantor shall, on the request of Beneficiary and at the expense of Grantor: (a) promptly correct any defect, error or omission which may be discovered in the contents of this Deed of Trust; (b) promptly execute, acknowledge, deliver and record or file such further instruments (including, without limitation, further mortgages, deeds of trust, security deeds, security agreements, financing statements, continuation statements and assignments of rents or leases) and promptly do such further acts as may be necessary, desirable or proper to carry out more effectively the purposes of this Deed of Trust and to subject to the liens and security interests hereof and thereof any property intended by the terms hereof and thereof to be covered hereby and thereby, including specifically, but without limitation, any renewals, additions, substitutions, replacements or appurtenances to the Property; (c) promptly execute, acknowledge, deliver, procure and record or file any document or instrument (including specifically, without limitation, any financing statement) deemed advisable by Beneficiary to protect, continue or perfect the liens or the security interests hereunder against the rights of interests of third persons; and (d) promptly furnish to Beneficiary, upon Beneficiary's request, a duly acknowledged written statement and estoppel certificate addressed to such party or parties as directed by Beneficiary and in form and substance supplied by Beneficiary, setting forth all amounts due under the Financing Agreement, stating whether any default or event of default has occurred hereunder, stating whether any offsets or defenses exist against the debt and containing such other matters as Beneficiary may reasonably require.

10. Negative Covenants.

(a) Grantor agrees that from the date hereof until final payment in full of the amounts due under the Financing Agreement, unless Trustee or Beneficiary shall otherwise consent in writing, Grantor shall not create, assume, or permit to exist any mortgage, security deed, deed of trust, pledge, lien, charge or other encumbrance on any of its assets, whether now owned or hereafter acquired, other than: (i) security interests required by this Deed of Trust; (ii) a security interest in connection with that certain Deed of Trust, Assignment of Leases and Rents, Security Agreement, and Fixture Filing in favor of the City of Las Vegas, a municipal corporation of the State of Nevada (the "City"), in connection with certain financing provided by the City to Grantor as part of Grantor's purchase of the Property from the City (the "City Loan"); (iii) liens for taxes contested in good faith; (iv) title exceptions of record; and (v) non-monetary encumbrances consisting of easements, rights of way, zoning restrictions on the use of real property and other

minor non-monetary liens or encumbrances as are reasonable and customary for the development of the Mortgage Property for its intended use.

11. Conveyances; Partial Releases. Except as otherwise provided in this Section 11 to the contrary, Grantor agrees that from the date hereof until final payment in full of amounts due under the Financing Agreement, Grantor shall not sell the Mortgaged Property, convey an interest in the Mortgaged Property, grant an interest in the Mortgaged Property, transfer an interest in Mortgaged Property, encumber the Mortgaged Property and/or assign the Mortgaged Property, except as otherwise permitted under the Loan Documents.

Beneficiary agrees to release the lien of this Deed of Trust in the following circumstances:

(a) upon recording of the tract map creating separate legal parcels of the parcels described in the Parcel Share (as defined in the Financing Agreement), the Beneficiary shall agree to amend the description of the Mortgaged Property such that the Mortgaged Property shall only include Parcels 1-6 and 9-11, as such are shown on the Parcel Map shown on Exhibit B Attached hereto and incorporated herein; and

(b) on the applicable legal parcel comprising a portion of the Mortgaged Property provided that (i) no Event of Default has occurred or is continuing; (ii) such parcel that Grantor is requesting be released from the Deed of Trust ("**Release Parcel**") has been lawfully subdivided from the remaining Mortgaged Property; (iii) Grantor has paid to Beneficiary the applicable Parcel Share for the Release Parcel; and (iv) Grantor pays all of Beneficiary's expenses incurred in connection with reviewing and documenting such partial release.

12. Substitute Trustees. Beneficiary shall have the irrevocable power to appoint successors or substitute trustees, such power to be exercisable at any time and from time to time hereafter, without notice, by the filing for record of a deed of appointment of successor or substitute trustee(s) in the office where this Deed of Trust is recorded. Any co-trustees acting hereunder may alone exercise any and all powers herein granted, and any such exercise by a single trustee shall have the same force and effect as if such co-trustees together had acted.

13. Assignment of Leases and Rents.

(a) Grantor irrevocably, absolutely, presently and unconditionally assigns to Beneficiary all Leases and Rents and other benefits of the Mortgaged Property, whether now due, past due or to become due, including all prepaid rents and security deposits. This is an absolute assignment, not merely an assignment for security only and shall continue in effect until the amounts due in the Financing Agreement are paid and satisfied in full. Upon and during the continuance of an Event of Default, Grantor hereby gives Lender the right to collect the Rents and apply them in payment of the principal, interest and all other sums payable under the Note and this Deed of Trust. Subject to the License granted to Grantor under paragraph (b) below, Lender has the right, power and authority to collect any and all Rents.

(b) Beneficiary confers upon Grantor a revocable license ("License") to enforce the Leases and collect and retain the Rents as they become due and payable so long as no Event of Default shall exist and be continuing. Grantor shall deliver such Rents to Beneficiary as are necessary for the payment of principal, interest and other sums payable under the Financing Agreement and this Deed of Trust as such sums become due. If an Event of Default has occurred and is continuing, Beneficiary shall have the right, which it may choose to exercise in its sole

discretion and which it may exercise without taking possession of the Mortgaged Property, to terminate this License upon ten (10) days written notice to or demand upon Grantor.

14. Security Agreement.

(a) The parties intend for this Deed of Trust to create a lien on the Mortgaged Property, and an absolute assignment of the Rents in favor of Beneficiary. The parties acknowledge that some of the Mortgaged Property and some or all of the Rents may be determined under applicable law to be personal property or fixtures. To the extent that any Mortgaged Property or Rents may be or be determined to be personal property, Grantor as debtor hereby grants Beneficiary as secured party a security interest in all such Mortgaged Property (including, any replacement or substituted property) and Rents, to secure payment and performance of the Financing Agreement. This Deed of Trust constitutes a security agreement under the Uniform Commercial Code as adopted in the State of Nevada covering all such Mortgaged Property and Rents. Beneficiary shall have all of the rights and remedies of a secured party under the Uniform Commercial Code as adopted in the State of Nevada, as well as all other rights and remedies available at law or in equity.

(b) Grantor shall authorize, at the cost of Grantor, the filing of and/or execute one or more financing statements and such other documents as Beneficiary may from time to time require to perfect or continue the perfection of Beneficiary's security interest in the Mortgaged Property or Rents. In the event that Grantor fails to authorize the filing of and/or execute any financing statements or other documents for the perfection or continuation of any security interest or in the event Beneficiary chooses to authorize the filing of and/or execute such financing statement on Grantor's behalf, Grantor hereby authorizes and empowers Beneficiary and irrevocably appoints Beneficiary as Grantor's agent and attorney-in-fact to authorize the filing of and/or execute and file, on Grantor's behalf, all financing statements, refilings, amendments, renewals and continuations thereof as Beneficiary deems necessary or advisable to create, preserve and protect such lien. If any financing statement or other document is filed in the records normally pertaining to personal property, that filing shall never be construed as in any way derogating from or impairing this Deed of Trust or the rights or obligations of the parties under it.

15. Fixture Filing. This Deed of Trust constitutes a financing statement filed as a fixture filing under Article 9 of the Uniform Commercial Code as adopted by the State of Nevada, as amended or recodified from time to time, covering any property which now is or later may become fixtures attached to the Mortgaged Property. For this purpose, the respective addresses of Grantor, as debtor, and Beneficiary, as secured party, are as set forth in the preamble of this Deed of Trust.

16. Miscellaneous.

(a) Any notice required to be given hereunder shall be deemed to have been given when written notice is (i) received by the party to whom it is directed by personal service; (ii) three (3) days after deposit with the United States Post Office, by registered or certified mail, postage prepaid and addressed to the party to be notified at the address for such party; or (iii) one (1) day after deposit with a nationally recognized air courier service such as FedEx. All notices shall be effective upon receipt by the party to which notice is given. Any party hereto may change its address by giving ten (10) days advance notice to the other party as provided herein.

(i) if to Beneficiary:

Nevada State Infrastructure Bank

101 North Carson Street, Suite 4
Carson City, Nevada 89701
Attn: ejimenez@nevadatreasurer.gov

ii) if to Trustee:

First American Title Insurance Company
Commercial Services Division
8311 West Sunset Road, Suite 100
Las Vegas, Nevada 89113
Attn: Kristen Ravelo

(iii) if to Grantor:

Desert Pines Master Development, LLC
c/o McCormack Baron Salazar, Inc.
100 N. Broadway, Suite 100
St. Louis, Missouri 63102
Attn: Vincent Bennett, President & CEO

with a copy to:
McCormack Baron Salazar, Inc.
100 N. Broadway, Suite 100
St. Louis, Missouri 63102
Attn: Vincent Bennett, President & CEO

with a copy to:
Urban Strategies, LLC
100 N. Broadway, Suite 1110
St. Louis, Missouri 63102
Attn: Esther Shin, President & CEO
info@usi-inc.org

(iv) if to City:

c/o City of Las Vegas
495 S. Main Street, 6th Floor
Las Vegas, Nevada 89101
Attn: Economic and Urban Development Department

with a copy to:
City Attorney Office
495 S. Main Street, 6th Floor
Las Vegas, Nevada 89101
Attn: City Attorney

The parties from time to time may designate a change of address by notice, in writing, given in accordance with the provisions hereof.

(b) Benefit and Burden. The provisions of the Financing Agreement and this Deed of Trust shall run with and bind the Mortgaged Property, and shall bind and inure to the

benefit of Grantor, its successors and permitted assigns, Trustee, and any successor or substitute trustee or trustees, and Beneficiary, and its successors.

(c) Waiver; Modification. No term or provision of this Deed of Trust may be waived or modified except by instrument in writing executed by the party or parties against whom it is to be enforced.

(d) Time Periods; Business Days. As used in this Deed of Trust, "business days" means all days other than Saturdays, Sundays, holidays and other days on which federal or state banks doing business in the State of Nevada are permitted to close. Additionally, Grantor acknowledges and agrees that, because Beneficiary's offices are closed on Fridays, Friday is not a business day for purposes of this Deed of Trust. Wherever in this Deed of Trust (i) any provision governs the date of commencement or expiration of any time period, or the date of occurrence of any act or event, if any such date otherwise would fall on a day other than a business day, then such date instead shall be deemed for all purposes of this Deed of Trust to commence or expire, or occur, as the case may be, on the next succeeding business day.

(e) Governing Law. This Deed of Trust shall be governed by and construed, interpreted and enforced in accordance with the laws of the State of Nevada.

(f) Severability. If any term or provision of any of the Note or this Deed of Trust shall be held invalid, illegal or unenforceable, in whole or in part, or if any term or provision of either of the Note or of this Deed of Trust operates or prospectively would operate to invalidate this Deed of Trust, then, such term or provision shall not affect, prejudice or disturb the continuing validity of the remaining terms and provisions of the Note and this Deed of Trust, which shall continue in full force and effect.

(g) City Loan. Notwithstanding anything to the contrary in this Deed of Trust, Beneficiaries agrees (i) to notify CITY OF LAS VEGAS, a municipal corporation of the State of Nevada (the "City") of any default by Grantor or Borrower under this Deed of Trust, the Financing Agreement or the Loan Documents, (ii) to five City not less than sixty (60) days after receipt by the City of the notice set forth in Section 6.02 of the Financing Agreement to cure such default on behalf of the Grantor or Borrower, (iii) not to commence foreclosure proceedings against or accept a deed-in-lieu for any portion of the Land without notifying the City of the same and giving the City sixty (60) days to cure the default giving rise to the potential foreclosure or deed-in-lieu, and (iv) that, in the event of any foreclosure or deed-in-lieu in connection with this Deed of Trust, which Deed of Trust is and shall at all times be subordinate to (i) the City's Development Agreement with the Grantor for the Property (the "City Development Agreement") which has been or will be recorded against the Property and (ii) the Project Declaration of Special Land Use Restrictions by Grantor in favor of the City (the "Project DSLURS") which has been or will be recorded against the Property, the City Development Agreement and Project DSLURS shall continue in full force and effect.

(h) Counterpart Signatures. This Deed of Trust may be executed in several counterparts, each of which shall be an original and all of which together shall constitute but one and the same instrument.

(i) No Third Party Beneficiaries. The parties hereto expressly declare that it is their joint and mutual intention that this Deed of Trust and the transactions contemplated hereby shall not be construed as creating a third party beneficiary contract, and this Deed of Trust shall not be construed as giving or conferring any rights or benefits whatsoever to or upon any other

persons or entities other than Grantor, Trustee, Beneficiary, and any permitted transferee (if approved by Beneficiary in its sole discretion).

(j) Maintaining Priority of the Deed of Trust. Grantor shall, at its expense, cause the recordation of this Deed of Trust and of any other instrument evidencing or securing the Note wherever such recording would or might be required in order to protect the first lien and priority of this Deed of Trust or such instrument against the claims of third parties. Grantor hereby covenants and agrees at all times, at its sole expense, take such other action and execute and record such other instruments as may be necessary or desirable to preserve and protect the first lien and priority of this Deed of Trust and all other instruments evidencing or securing the Note

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK;
SIGNATURE APPEARS ON FOLLOWING PAGE]

IN WITNESS WHEREOF, Grantor has caused this Deed of Trust to be executed and delivered under seal as of the day and year first above written.

GRANTOR:

DESERT PINES MASTER DEVELOPMENT, LLC,
a Nevada limited liability company

By: MBS Desert Pines Member, Inc.,
a Missouri corporation,
Its: Member

By:_____
Name: _____
Title: _____

By: Urban Strategies, LLC,
a Nevada limited liability company
Its: Member

By: Urban Strategies, Inc.,
a Missouri nonprofit corporation,
Its: Sole Member

By:_____
Name: _____
Title: _____

NOTARY BLOCKS ON FOLLOWING PAGE

STATE OF NEVADA)
)SS
COUNTY OF CLARK)

The foregoing instrument was acknowledged before me this _____ day of _____, 202___, by _____ as _____ of MBS Desert Pines Member, Inc., a member of Desert Pines Master Development, LLC.

_____
Notary Public

[Notarial Seal] My Commission Expires:

_____

STATE OF NEVADA)
)SS
COUNTY OF CLARK)

The foregoing instrument was acknowledged before me this _____ day of _____, 202___, by _____ as _____ of Urban Strategies, Inc., the sole member of Urban Strategies, LLC, a member of Desert Pines Master Development, LLC.

_____
Notary Public

[Notarial Seal] My Commission Expires:

_____

Exhibit A

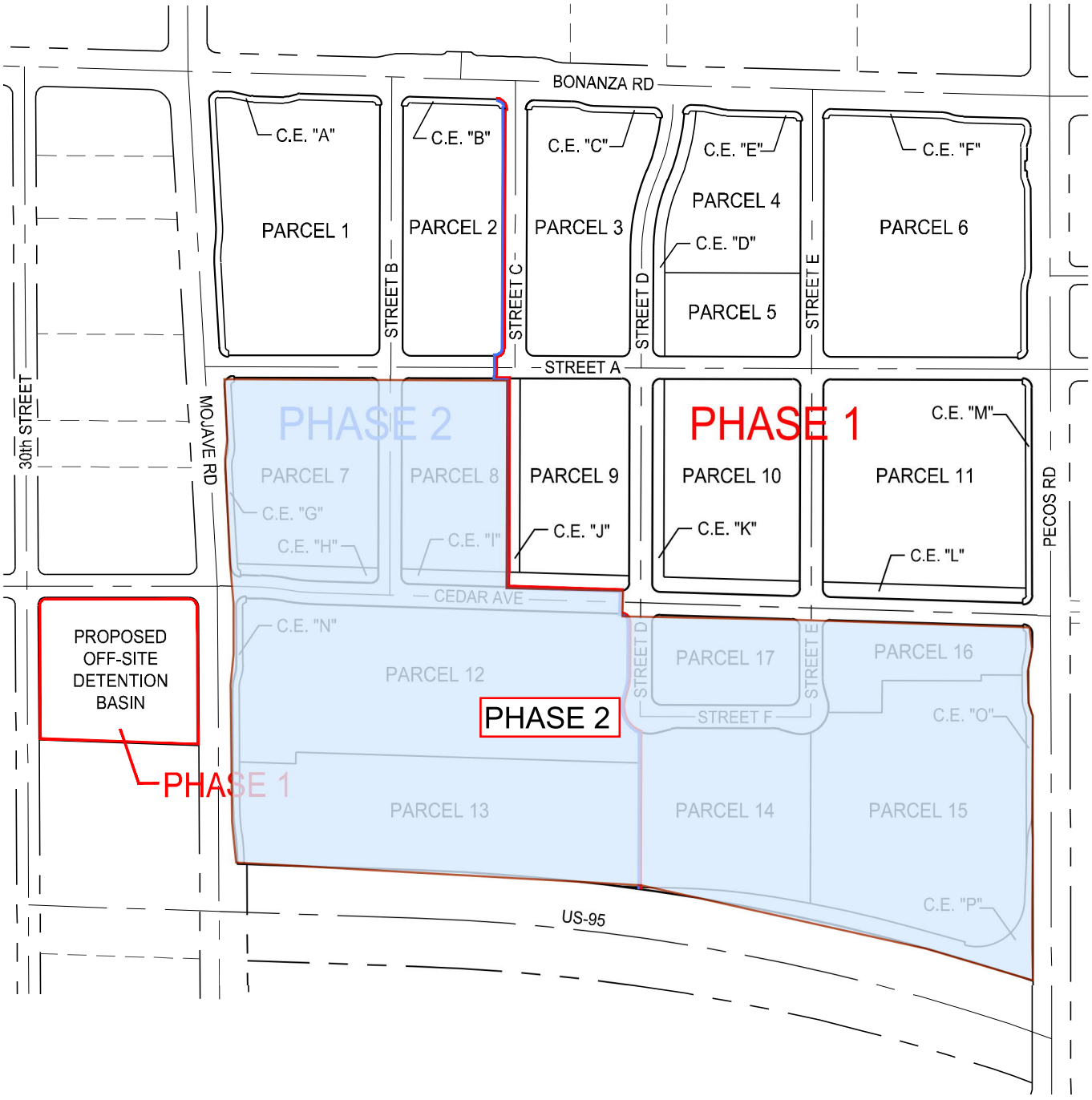
LEGAL DESCRIPTION

APN 139-36-502-003, as more particularly described below.

Exhibit B

Parcel Map

(attached)



Westwood

Phone (702) 284-5300

5725 W. Badura Ave.
Suite 100
Las Vegas, NV 89118

westwoodps.com

Westwood Professional Services, Inc.

DESERT PINES GOLF COURSE REDEVELOPMENT

INFRASTRUCTURE PHASING EXHIBIT

LAS VEGAS, NV

EXHIBIT F

Borrower and Master Developer
Resolutions

(To be attached)

Resolution and Consent of the

Member of Urban Strategies LLC

Pursuant to the Articles of Organization, Operating Agreement and other governing documents of Urban Strategies LLC, a Nevada limited liability company (the "Company"), the undersigned Sole Member of the Company, hereby consents and subscribes to the following preambles, takes the following actions, and the following resolutions are hereby approved, adopted and ratified by written consent effective for all purposes as of the date written below.

WHEREAS, the Company desires to obtain a loan from Nevada State Infrastructure Bank (the "Lender"), in the original principal amount up to $25,000,000 ("Loan"), which Loan shall finance the development of that certain infrastructure for the multi-phased development of that certain development located in Las Vegas, Nevada (the "Property") and known as "Desert Pines Project" (the "Project").

WHEREAS, the Company is a member of Master Pines Master Development, LLC, a Nevada limited liability company (the "Master Developer"), which Master Developer desires to purchase the Property and shall developer thereon the Project.

WHEREAS, the Company shall benefit from the making of the Loan to the Company, and the development of the Project, therefore desires to entering into certain documents and agreements, on its own behalf and as a member of the Master Developer, including, without limitation (collectively, the "Loan Documents"): (i) the Financing Agreement between the Company and the Lender, and acknowledged by the Master Developer; (ii) the Deed of Trust, executed by the Master Developer for the benefit of the Lender, and (iii) all agreements, instruments and documents executed and/or delivered in connection therewith, all as may be supplemented, restated, superseded, amended or replaced from time to time.

WHEREAS, the Company hereby deems it to be in its best interest to authorize, ratify, and execute the Loan Documents.

WHEREAS, it is desirable and in the best interests of the Company that it enter into the Loan Documents, which terms and conditions are considered to be reasonable and equitable and ought to be approved and ratified.

NOW, THEREFORE, IT IS RESOLVED that the aforementioned Loan Documents are hereby approved and ratified and the Company is authorized to enter into the Loan Documents in accordance with the terms and conditions contained therein; and be it further

RESOLVED, that, pursuant to the Operating Agreement of the Company, Urban Strategies, Inc., as Sole Member of the Company, is duly authorized and empowered in the name and on behalf of the Company to execute and deliver the Loan Documents and all other instruments or agreements of the Company which may be required to effectuate the transactions contemplated by the Loan Documents; and be it further

RESOLVED, that the Sole Member is duly authorized and empowered to do any acts to execute and deliver in the name and on behalf of the Company any instruments or agreements deemed necessary or proper by the Company in connection with the Loan Documents; and be it further

RESOLVED, that any capitalized terms used herein but not defined in this Resolution shall have the meaning ascribed to such terms in the Loan Documents; and be it further

RESOLVED, that any contracts or agreements heretofore made with the Lender or otherwise in connection with the Loan or any other transactions contemplated by the Loan Documents by and/or on behalf of the Company and all acts of the Company and/or any agent of the Company in connection with said contracts or agreements; or as may be necessary or advisable in order to carry out the intent and purposes of the foregoing resolutions; are hereby ratified and confirmed.

IN WITNESS WHEREOF, the undersigned, being the Sole Member of the Company, hereby execute this Resolution and Consent as of the ___rd day of _____, 2024.

Urban Strategies, Inc.,
its Sole Member

By: _____
Name:
Its:

Resolution and Consent of the

Managing Member of Desert Pines Master Development, LLC

Pursuant to the Articles of Organization, Operating Agreement and other governing documents of Desert Pines Master Development, LLC, a Nevada limited liability company (the "Company"), the undersigned Managing Member of the Company, hereby consents and subscribes to the following preambles, takes the following actions, and the following resolutions are hereby approved, adopted and ratified by written consent effective for all purposes as of the date written below.

WHEREAS, the Company desires to cause Urban Strategies LLC, a Nevada limited liability company ("US LLC") obtain a loan from Nevada State Infrastructure Bank (the "Lender"), in the original principal amount up to $25,000,000 ("Loan"), which Loan shall finance the development of that certain infrastructure for the multi-phased development of that certain development located in Las Vegas, Nevada (the "Property") and known as "Desert Pines Project" (the "Project").

WHEREAS, the Company desires to purchase the Property and shall develop thereon the Project.

WHEREAS, in connection with the Loan, the Company shall benefit from the making of the Loan to US LLC and therefore desires to secure the Loan with the Property by entering into certain documents and agreements, including, without limitation (collectively, the "Loan Documents"): (i) the Financing Agreement between US LLC and the Lender, and acknowledged by the Company; (ii) the Deed of Trust, executed by the Company for the benefit of the Lender, and (iii) all agreements, instruments and documents executed and/or delivered in connection therewith, all as may be supplemented, restated, superseded, amended or replaced from time to time.

WHEREAS, the Company hereby deems it to be in its best interest to authorize, ratify, and execute the Loan Documents.

WHEREAS, it is desirable and in the best interests of the Company that it enter into the Loan Documents, which terms and conditions are considered to be reasonable and equitable and ought to be approved and ratified.

NOW, THEREFORE, IT IS RESOLVED that the aforementioned Loan Documents are hereby approved and ratified and the Company is authorized to enter into the Loan Documents in accordance with the terms and conditions contained therein; and be it further

RESOLVED, that, pursuant to the Operating Agreement of the Company, MBS Desert Pines Member, Inc., as Managing Member of the Company, is duly authorized and empowered in the name and on behalf of the Company to execute and deliver the Loan Documents and all other instruments or agreements of the Company which may be required to effectuate the transactions contemplated by the Loan Documents; and be it further

RESOLVED, that the Managing Member is duly authorized and empowered to do any acts to execute and deliver in the name and on behalf of the Company any instruments or agreements deemed necessary or proper by the Company in connection with the Loan Documents; and be it further

RESOLVED, that any capitalized terms used herein but not defined in this Resolution shall have the meaning ascribed to such terms in the Loan Documents; and be it further

RESOLVED, that any contracts or agreements heretofore made with the Lender or otherwise in connection with the Loan or any other transactions contemplated by the Loan Documents by and/or on behalf of the Company and all acts of the Company and/or any agent of the Company in connection with said contracts or agreements; or as may be necessary or advisable in order to carry out the intent and purposes of the foregoing resolutions; are hereby ratified and confirmed.

IN WITNESS WHEREOF, the undersigned, being the Managing Member of the Company, hereby execute this Resolution and Consent as of the ___rd day of _____, 2024.

MBS Desert Pines Member, Inc.,
its Managing Member

_____

By: Ian McCormack, Vice President

Exhibit E

Nevada State Infrastructure Bank

Financing Application

Nevada State Infrastructure Bank Overview:

The Nevada State Infrastructure Bank was established to provide low-cost financing to Nevada state agencies, local governments, Tribal governments, and non-profit organizations for priority infrastructure projects.

Pursuant to Chapter 408 of the Nevada Revised Statutes, the Bank may provide financing for a variety of infrastructure projects, including: transportation facilities, utility infrastructure, digital infrastructure, recycling and sustainability infrastructure, renewable energy infrastructure, social infrastructure, water and wastewater infrastructure, and other infrastructure related to economic development.

The Bank has been capitalized with an initial $75 million in State general obligation bonds that, are allocated to the following accounts within the Nevada State Infrastructure Bank:

- $40 million for projects for the Federal Infrastructure Matching Account;
- $20 million for projects for the Affordable Housing Revolving Account; and
- $15 million for projects for the Charter School Capital Needs Revolving Account.

In evaluating applications, the Bank will also seek to leverage outside capital and federal funding to help finance projects that improve quality of life, strengthen Nevada's climate resiliency, and help to promote a strong economy for communities across the State.

Application Instructions:

Please complete all sections of the application below and attach any required exhibits to request financing from the Nevada State Infrastructure Bank.

Prior to applying to the Bank for financing, please familiarize yourself with all the statutes and regulations governing the operation of the Bank.

The relevant statutory provisions can be found in Chapter 408 of the Nevada Revised Statutes (NRS 408.55048 – 408.55088).

Additionally, the regulations of the Bank provide the application requirements and describe the process for determining qualified projects and borrowers for applications to the Federal Infrastructure Matching Account, the Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account.

Applications for financing will be reviewed by Bank staff and may be presented to the Board of Directors of the Nevada State Infrastructure Bank for consideration[1].

Completed, applications may be submitted as follows:

Via electronic mail:

Nevada State Infrastructure Bank

Email: *Financing.application@sib.nv.gov*

Via regular mail:

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

[1] *Note: submission of an application does not guarantee Board consideration or project funding.*

Part 1: Applicant Information

Legal Name of the Applicant: Truckee Meadows Fire Protection District

Type of Applicant:

☒ Governmental Unit

☐ Indian Reservation or Colony

☐ Private Non-Profit Organization created for charitable or educational purposes

If applicant is a governmental unit or non-profit organization, please describe:

Truckee Meadows Fire Protection District (District) is a municipality of the State of Nevada located in Washoe County, Nevada. The District is governed by the Board of Fire Commissioners. The Washoe County Board of County Commissioners functions as the Board of Fire Commissioners of the District. The County has no financial benefit or burden relationship with the District and the District is a legally separate organization from the County.

Mailing Address of the Applicant:

Street Address: 3663 Barron Way

City, State, Zip Code: Reno, Nevada, 89511

Name of the Individual Submitting this Application:

Cindy Vance

Role/Title of the individual submitting the application:

Chief Fiscal Officer

Address for the individual submitting the application:

Street Address: 3663 Barron Way

City, State, Zip Code: Reno, Nevada, 89511

Email for Individual submitting the application:

cvance@tmfpd.us

Phone number of individual submitting this application:

775-326-6070

Please list the contact information (Name, Address, Phone, Email) for other authorized individuals associated with the project (i.e., consultants, advisors, engineers, attorneys, etc.)

Name: Charles A. Moore	Title: Fire Chief
Organization: Truckee Meadows Fire Protection District	Phone: 775-328-6123
Street Address: 3663 Barron Way	Fax: 775-326-6003
City, State, Zip: Reno, Nevada, 89511	E-mail:
Name: Michael W. Large	Title: Deputy District Attorney
Organization: Washoe County	Phone: 775-337-5712
Street Address: 1 S. Sierra Street	Fax:
City, State, Zip: Reno, Nevada, 89501	E-mail: mlarge@da.washoecounty.gov

Part 2: Financing Requested

What type of financial assistance is the Applicant seeking? (Please select all that apply)

- [x] Loan
- [x] Grant
- [ ] Other Financial Assistance

Financing Amount Requested:

4,500,000

Is the State Infrastructure Bank origination fee included in financing? (Please reference the regulations governing the Nevada State Infrastructure Bank)

- [ ] Yes
- [ ] No

Financing term requested (Number of years): 25 Years

Source of financing repayment:

- [ ] Enterprise Fund
- [ ] Special Fund
- [ ] General Fund Lease
- [ ] Assessment District
- [ ] Special Taxes/Property Related Assessments
- [ ] Voter approved general obligation debt
- [x] Other

Please explain the source(s) of financing repayment:

If Truckee Meadows Fire Protection District is approved for a Loan, the District will use general fund revenue sources including property taxes and consolidated taxes for loan repayment.

Part 3: Project Information

Project Name: Hidden Valley Fire Station #37 - Addition (Apparatus Bay, Office and Support Spaces)

Project Address:

Street Address: 3255 W. Hidden Valley Drive

City, State, Zip Code: Reno, Nevada, 89502

Project Category (Please reference Chapter 408 of the Nevada Revised Statutes):

☐ Transportation Facility

☐ Utility Infrastructure

☐ Water and Wastewater Infrastructure

☐ Renewable Energy Infrastructure

☐ Digital Infrastructure

☐ Recycling and Sustainability Infrastructure

☒ Social Infrastructure

☐ Other Infrastructure related to Economic Development

If the project category selected was "Other Infrastructure related to Economic Development" please explain the project:

N/A

Is the project located in any of the following? (Please select all that apply)

☐ In a qualified census tract as designated by the United States Secretary of Housing and Urban Development pursuant to 26 U.S.C. § 42(d)(5)(B)(ii)

☐ In a census tract which has a high level of social vulnerability as determined according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services

☐ In a community which has a large percentage of the population having limited English proficiency

☐ In a community that has been subject to historical instances of redlining, segregation or other discriminatory practices

Is any part of the proposed project located on Tribal land?

☐ Yes

☐ No

Please attach a detailed description of the project. If the funding request is limited to a portion of the project, please identify as appropriate. If you have a feasibility study, a capital improvement plan, environmental study, or other such reports containing a detailed description of the project, please include as appropriate.

Attach all necessary documents as Exhibit 1. [Please label and attach items as Exhibits 1a, 1b, 1c, etc.] Enclosed in Exhibit 1 is a detailed project description for Desert Pines. The funding request pertains to the acquisition of the entire site, the design and construction of infrastructure for future public right of way that is necessary to support the construction of the affordable and mixed-income housing on the various vertical phases of development.

If funding for the project is approved by the Nevada State Infrastructure Bank Board of Directors, how long will it take for this project to be completed?

The construction of the infrastructure can commence in Q2 2025. The initial phase of vertical development could also start construction by Q4 2025. This will be a multi-phase, multi-year master development that will be developed primarily with affordable and mixed-income housing. As such, the completion calendar will be dependent on annual availability and awards of public subsidy to provide the financing necessary for its development.

Please list applicable permits for the project:

Type of Permit (Please include permit number)	Granting Authority	Date Submitted	Date Received	Expiration Date
WSUP23-0018	Washoe County	09/04/2023		

Please complete the attached Project Sources and Uses of Proceeds Table (located on page 22 of this document) as Exhibit 2. Attach any and all cost estimates, bids, project labor agreements, and construction contracts, if available. [Please label and attach them as Exhibits 2a, 2b, 2c, etc.]

Please provide for any and all documentation commitment(s) for project funding sources other than financing from the State Infrastructure Bank. This could include resolutions, grant agreements, loan agreements, contracts, etc. [Please label and them as Exhibit 3]

Is land acquisition a component of the project?

☐ Yes

☐ No

If yes, please provide a copy of the purchase agreement as Exhibit 4. Include a description of the land that has been or will be acquired (current owner, address, assessor's parcel number, purchase date or expected purchase date, cost or estimated cost), and identify the funding source(s) for the land below:

The City of Las Vegas is the current owner of approximately 100 acres of land that currently operates as a golf course. The clubhouse is the primary structure on-site and is located at 3415 E. Bonanza Rd, Las Vegas, NV 89101 with an APN of 139-36-502-003. The disposition of the site will occur under the terms of a Development Agreement and Purchase and Sales Agreement with the SIB Loan Borrower and the Master Developer Entity. The price will be based on an agreed upon appraisal of the site.

Does the applicant already own the land needed for the project?

☐ Yes

☐ No

Please provide a comprehensive project timeline as Exhibit 5. Include specific project milestones such a preliminary engineering report, all required permits, design, engineering, land/right-of-way acquisition, preparation of bid documents, awarding of construction contract, construction start date, construction completion date, and the date that the project will become operational.

Private Activity - Will any entity, including a governmental entity other than the Applicant, use or directly benefit from any portion of the Project other than as a member of the general public? (For example, will a private entity or a federal agency operate, or lease space in the proposed project?)

☐ Yes

☐ No

If yes, please describe the entity that will use or otherwise benefit from the Project. Provide a copy of the agreement(s) with such private entity, or federal agency. [Please label and attach as Exhibit 6.]

N/A

Will financing be used to finance more than 5 percent of any private activity costs?

☐ Yes

☐ No

If yes, please explain:

The SIB Loan will be used to finance the design and construction of both public and private infrastructure needed to support the various parcels of vertical construction throughout the master plan. The vertical developments will have a variety of financing structures but, more specifically, the affordable housing developments will utilize a combination of federal low income housing tax credits, private activity tax-exempt bond financing, private equity and conventional debt.

Business Relocation – Will the proposed Project require the relocation of a private sector business from one area of the State to another?

☐ Yes

☐ No

If yes, please provide a justification to support the move:

Please describe any economic and/or community benefits that will result from the completion of this project. Please include the method, or calculation by which these results were identified:

The proposal replaces the existing apparatus bay with a larger bay that will accommodate modern fire engines. The existing apparatus bay, formerly used by a volunteer 501 (c)3, is too small to accommodate all the fire engines in the fleet, save one. The building will also add offices, a public entry, and support spaces to store and repair ancillary firefighting equipment.

What are the total number of jobs that will be created and the average wage for the project? (Please include the method or calculation by which these results were identified)

Construction jobs only. Wages will be in accordance with Government guidelines and prevailing wage.

What are total number of jobs retained and the average wage? (Please include the method or calculation by which these results were identified)

Construction jobs only. Wages will be in accordance with Government guidelines and prevailing wage.

Describe the environmental impact that will result from this project? (Please include the method or calculation by which these results were identified)

Unknown

Does this project comply with the with the standards and goals set forth in the 2020 Nevada Climate Strategy and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820?

☐ Yes

☐ No

☐ Unsure

Useful Life - Please provide evidence detailing the useful life of the Project. Useful life is defined as the estimated number of years the project is anticipated to remain in service. Please include estimated useful life projections with and without any anticipated maintenance costs. [Label and attach as Exhibit 7]

Is this project eligible to apply for funding from the Affordable Housing Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Affordable Housing Revolving Account.)

☐ Yes

☐ No

☐ Unsure

Is this project eligible to apply for funding from the Charter School Capital Needs Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Charter School Capital Needs Revolving Account.)

☐ Yes

☐ No

☐ Unsure

Is this project eligible to apply for funding from the Federal Infrastructure Matching Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Federal Infrastructure Matching Account.)

☐ Yes

☐ No

☐ Unsure

Is this project eligible to apply for funding from the State Infrastructure Bank General Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the State Infrastructure Bank General Account.)

☐ Yes

☐ No

☐ Unsure

Part 4: Financial Information

Please provide copies of the five most recent fiscal year-end audited financial statements for the applicant and related parties to the project, if not already provided, as well as applicable revenue projections and cash flows. [Label and attach as Exhibits 8a, 8b, 8c, etc.]

Please provide the current year's adopted budget as Exhibit 9.

Are there any events or circumstances that have occurred since the date of the last financial statement could materially affect the overall financial condition of the Applicant?

☐ Yes

☐ No

If yes, please explain:

N/A

In the table below, please list all outstanding financing obligations (debts, notes, capital leases, etc.) secured by the source of repayment for the requested financing. Attach as Exhibit 10, and include a copy of all financing documents (e.g., the official statement along with any underlying loan agreements, lease agreements, or indentures, etc.) [Label and attach as Exhibits 10a, 10b, 10c, etc.]

Name of Lender	Date of Debt	Outstanding Balance (as of 06/30/2023)	Maximum Annual Debt Service/Lease Payment
Chase Bank	03/10/2020	$3,167,000	$483,140
Zions Bank	10/21/2020	$1,707,000	$157,117
Zions Bank	07/28/2021	$6,600,000	$375,019
		$	$

Please provide a description of any off-balance-sheet debt obligations, including capital leases and other contractual obligations:

There are no other debt obligations. Other District long-term liabilities include compensated absences, pension liabilities, and other post-employment benefit liabilities. Those are included in the government-wide financial statements on page 12 of the audited financial statements for the year ended June 30, 2022.

Has the Applicant defaulted on any debt or other obligation including, but not limited to, bonds, leases, or loans within the last ten years?

☐ Yes

☐ No

If yes, please specify the date(s) and circumstances:

Please attach as Exhibit 11 the current Capital Improvement Plan. Explain below any expected plan for future debt issuance:

The District has the need for facilities and apparatus. The District is considering all funding sources for these facilities and apparatus, however there are no immediate plans for debt issuance.

Does the Applicant have an Inter-fund Transfer Policy?

☐ Yes

☐ No

If yes, please attach a copy of the policy as Exhibit 15.

Is the Applicant planning on utilizing any collateral in order to receive a loan or other financial assistance?

☐ Yes

☐ No

If yes, please explain:

Part 5: Loan Proceeds

Will the loan proceeds pay for any general administration or overhead costs?

☐ Yes

☐ No

Have any general administration or overhead costs already been incurred?

☐ Yes

☐ No

If yes, please explain:

The District has paid for project consulting and architectural fees, including staff time, from its current available funds.

Will the Project include the payment of prevailing wages as set forth in NRS Chapter 408?

☐ Yes

☐ No

Will loan proceeds finance preliminary costs for the Project?

☐ Yes

☐ No

Have any preliminary costs already occurred?

☐ Yes

☐ No

If yes, please explain:

The project is Shovel Ready, preliminary costs have already been incurred and paid

Part 6: Legal Information

Please describe the composition of the Applicant's governing body, including the number of positions, term, and the selection/appointment process. Additionally, please provide a current list of individuals in these positions:

The Board of County Commissioners serves as the Board of Fire Commissioners for the Truckee Meadows Fire Protection District. It is a five-member Board elected by constituents within their districts for a four-year term. As of June 2023, the Board of Fire Commissioners are Alexis Hill, Chair; Jeanne Herman, Vice Chair; Michael Clark, Commissioner; Mariluz Garcia, Commissioner; and Clara Andriola, Commissioner.

Has the governing body approved the application? (Please provide written documentation confirming approval):

Please describe any pending or anticipated litigation and/or contractual disputes that the Applicant is a party to:

None

Please describe any past, present, or potential issues or controversies that may impact the Project:

None

For any applicant that is a Charter City, please attach as Exhibit 16 a copy of the City's Charter including all addendums and supplements thereto.

For any applicant that is a School District, Special District, or Joint Powers Authority (JPA), please provide the statutory citation of formation authority or attach a copy of all formation documents and amendments as Exhibit 17.

For any applicant that is a non-profit organization, please provide as Exhibit 18, a copy of the following:

a. Articles of Incorporation, together with all amendments.

b. Certificate of Status/Good Standing in the State of Nevada.

c. Bylaws, together with all amendments.

d. 501 (c)(3) Determination Letter(s) from the IRS, and any related documents and correspondence with/from the IRS.

e. All Form 990s for the last three years

f. All Form 990-Ts for the last three years.

g. Capital Campaign brochures, forms, pledge cards, and related materials, if any.

Applicant acknowledges the following

All information submitted to the Nevada State Infrastructure Bank is true and correct at the time of submission, and such information does not contain any untrue or misleading statement of a material fact or omits to state any material fact necessary to make the statements contained herein not misleading. Further, applicants affirm, understand, and accept the obligations, terms, and conditions of loans and other financial assistance offered by the Bank.

By signing below, I acknowledge that I understand that it is unlawful to knowingly make a false claim, a false statement, use a false of fictitious name, or obtain money or benefit under false pretenses. I understand these acts are a violation of the laws of the State of Nevada punishable by civil penalties, including repayment, and/or criminal penalties including up to a category D felony and six years in state prison.

Print Name:

Print Title:

Authorized Signature: 

Date:

Application Checklist

(Complete and submit all required documents below with the Financing Application)

SIB Staff Use	INDICATE WHETHER OR NOT EACH DOCUMENT IS ATTACHED TO THIS APPLICATION			APPLICATION EXHIBITS	
Date Rec'd	***YES***	***NO***	***N/A***		
	○	○	○	Application	Signed and Dated
	○	○	○	Exhibit 1	Study, Plan, or Other Report with Detailed Project Description
	○	○	○	Exhibit 1a	Approval from governing body to submit application
	○	○	○	Exhibit 2	Sources and Uses of Proceeds Table
	○	○	○	Exhibit 2a	Detailed cost estimates, bids, and construction contracts, that support Exhibit. Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 2b	Explanation of potential environmental impacts potential environmental impacts. -Environmental study.
	○	○	○	Exhibit 3	Documentation Demonstrating Commitment of Other Project Funding Sources (includes Applicant's contribution). Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 3a	Project cash flow projections
	○	○	○	Exhibit 3b	Bond rating agency report (if available)
	○	○	○	Exhibit 3c	Existing property tax rates, and general obligation bonding capacity (governmental entities only)
	○	○	○	Exhibit 3d	Historical revenues and expenses of proposed revenue source
	○	○	○	Exhibit 4	Real Estate Purchase Agreement (if applicable)
	○	○	○	Exhibit 5	Project Timeline
	○	○	○	Exhibit 6	Project Benefit Information
	○	○	○	Exhibit 6a	Project population trends
	○	○	○	Exhibit 6b	Project assessed value trends

	○	○	○	Exhibit 7	Useful Life Exhibit
	○	○	○	Exhibit 8	Five (5) Years Audited Financial Statements [and any applicable revenue projections and cash flows]. -Cash flow available for debt service and debt service coverage ratio -Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 9	Current Year Adopted Budget
	○	○	○	Exhibit 10	Documentation of Outstanding Debt Obligations Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 11	Current Capital Improvement Plan
	○	○	○	Exhibit 12	Documentation of compliance with Nevada's Climate Strategy for the year 2020 and goals for reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820
	○	○	○	Exhibit 13	Documentation of project compliance with NSIB regulation Sec. 17 (project labor standards)
	○	○	○	Exhibit 14	Documentation that the average percentage of pupils who are served by all of those schools and are pupils who are at risk, as defined in NRS 388A.045, is 60% or greater (Charter School fund applicants only)
	○	○	○	Exhibit 14a	Written authorization for the project from the sponsor of the charter school (Charter School fund applicants only)
	○	○	○	Exhibit 15	Interfund Transfer Policy/Reimbursement Agreement (if applicable)
	○	○	○	Exhibit 16	Charter City Information and Questionnaire (if applicable)
	○	○	○	Exhibit 17	Districts Formation Documents and Amendments (If applicable)
	○	○	○	Exhibit 18	Non-Profit Applicants Exhibits. (if applicable) Label each Exhibit a, b, c, etc.

See next page for Sources & Uses

Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support data provided in the table.)

PROJECT USES	***PROJECT FUNDING SOURCES***						
	Estimated Life of the Project	**SIB**	**[Applicant]**	**Other**	**Other**	**Other**	**TOTAL**
Land Acquisition							
Building Construction/Renovation							
Construction Contingency							
Machinery/Equipment							
Engineering/Architectural/ Design/Permits/Environmental							
SIB Origination Fee							
Other:							
Other:							
TOTAL							

Please provide the justification in determining the useful life of the Project:

See next page for Sources & Uses

Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support the data provided in the table.)

		PROJECT FUNDING SOURCES					
PROJECT USES	**Estimated Life of the Project**	**SIB**	**Other: Applicant**	**Other: CLV***	**Other: TBD**	**Other:**	**TOTAL**
Land Acquisition	N/A	$ 500,000		$ 17,400,000			**$ 17,900,000**
Building Construction/Renovation	N/A						**$ -**
Construction Contingency	N/A	$ 4,000,000					**$ 4,000,000**
Machinery/Equipment	N/A						**$ -**
Engineering/Architectural/Fees/ Design/Permits/Environmental	N/A	$ 3,950,000					**$ 3,950,000**
SIB Origination Fee	N/A	$ 400,000					**$ 400,000**
Other: Infrastructure Improvements	See Ex. 7	$ 23,650,000			$ 5,000,000		**$ 28,650,000**
Other: Interest Reserve	N/A	$ 7,500,000					**$ 7,500,000**
TOTAL		**$ 40,000,000**	**$ -**	**$ 17,400,000**	**$ 5,000,000**	**$ -**	**$ 62,400,000**

Please provide the justification in determining the useful life of the Project: See Exhibit 7 for Useful Life calculation prepared by Vigen Onany & Associates

** City of Las Vegas (CLV) Seller Note for the full site acquisition cost of $17,400,000.*

Desert Pines
Exhibit 1 – Project Description
06/28/24

The Desert Pines redevelopment is a public-private partnership between the City of Las Vegas and Urban Strategies, Inc. with McCormack Baron Salazar, Inc.

The subject site is approximately 100 acres, is currently owned by the City of Las Vegas and currently operates a full-service golf course. The City and golf course operator have agreed to have the golf course operations cease with a 90-day notice and no relocation fees will be required. The City of Las Vegas will sell the property to a single asset entity to the development entity. The site is located at 3415 E. Bonanza Road in the City of Las Vegas, Nevada, 89101 and is bounded by E. Bonanza Road on the North, N. Mojave Road on the West, Pecos Road on the East and the 515 Freeway on the South.

The development plan is to redevelop the golf course into a mixed-use subdivision with both affordable and mixed income multifamily uses, market rate homeownership housing along with various commercial and educational uses and open space.

Applicant

Urban Strategies, Inc. (USI) is a 501(c)(3) national non-profit with extensive experience in the design and implementation of place-based human capital development strategies in communities that are undergoing comprehensive physical revitalization. Founded in 1978, USI is a leader in the field of community development in over 53 communities in 28 major metropolitan areas. USI supports communities, develops economic opportunities, and works with developers to build new physical facilities and amenities that complement human service systems and improve the capacity of existing community systems. *USI Who We Are* is included as ***Exhibit 19***.

USI has formed a 501(c)3 non-profit affiliate, Urban Strategies LLC, to be the Applicant of this State Infrastructure Bank (SIB) Loan Application. Urban Strategies LLC will serve two key roles in this real estate transaction: (1) the Borrower role for the SIB Loan and (2) the Ownership role for the Land Development components.

Borrower Role

If awarded, Urban Strategies LLC will enter into all necessary Loan Documents with the State of Nevada for the SIB Loan. The security for the SIB Loan will be a Trust Deed in favor of the State of Nevada recorded against the Desert Pines real property, minus the areas of proposed Public Right of Way to be dedicated to the City for public infrastructure.

Ownership Role

Under the terms of an approved Disposition and Development Agreement with the City of Las Vegas, Desert Pines Master Development, LLC will acquire approximately 100 acres of land located in the City of Las Vegas, Nevada known as Desert Pines. Urban Strategies, LLC will be a Member of Desert Pines Master Development, LLC.

Master Developer

McCormack Baron Salazar, Inc. (MBS) is the real estate development partner in the Desert Pines transaction and brings over 50 years of experience in large scale, urban revitalization of mixed-income and multi-generational communities. MBS has closed 239 projects with development costs in excess of $5.6 billion. They have developed more than 26,000 homes and 1.6 million square feet of retail and commercial space – all invested to transform places into communities that positively impact local residents and businesses. MBS Statement of Qualifications is included as ***Exhibit 20*** of this funding application.

MBS has created a single asset entity, MBS Desert Pines Member, Inc., to serve as the Managing Member of Desert Pines Master Development, LLC.

As depicted in the below proposed organizational chart, Desert Pines Master Development, LLC shall consist of only two members: MBS Desert Pines Member, Inc. and Urban Strategies, LLC.



Desert Pines Master Development LLC will be the Master Developer and the Owner of the Desert Pines property.

The combined real estate and human capital development experience of the organizations will ensure the development will provide an unparalleled community asset for generations to come.

Site Control

In 2022, the City of Las Vegas issued a Request for Qualifications (RFQ) seeking qualified Developer to redevelop the City-owned Desert Pines Golf Course. The City selected McCormack Baron Salazar, Inc. (MBS) and entered into an Exclusive Negotiation Agreement (ENA).

A Disposition and Development Agreement (DDA) between the City of Las Vegas and the Master Developer will detail the specifics of the real estate transaction including the land acquisition structure, development program, phasing, affordability targets, financing components necessary for the redevelopment of the property. The DDA and related development agreements will be approved by the City of Las Vegas City Council and executed prior to the funding of the SIB loan.

The property is currently appraised at $17,4000,000 for the site. Per Nevada state law requirements, the appraisal will be updated within 6 months of the transaction approval date. The City of Las Vegas will sell the land and provide a purchase money trust deed for the full sales price. This trust deed will be secured by the property, and will be subordinated to the State Infrastructure Bank loan.

Other agreements will include a Development Agreement which will incorporate the entitlements and design guidelines requirements, development standards for the property, the Declaration of Special Land Use Restrictions (DSLURS), and related ancillary agreements.

Vision

The site is located in the East Las Vegas community that consists of primarily working class Latino immigrant households. The City's RFQ contained a Vision Plan for the redevelopment of the Desert Pines property.

The plan "imagined a new mixed-use, mixed-income neighborhood providing opportunities for existing East Las Vegas residents to stay, invest and build wealth in the neighborhood." Incorporation the plan vision, we have anchored the development with a central recreation area, along with community center, soccer pitch, and multi-use paths that follow the Cedar Trail alignment. In addition to the central recreation area there is a new 3 acre College of Southern Nevada (CSN) Training Center Campus. Additional education opportunities will include development of an Early Education Facility serving the neighborhood youth. The housing components will include Senior Living opportunities, affordable family units in mixed-income housing, and universal designed developments to accommodate community members across a wide spectrum of physical ability and income needs. Single-and multi-family residential uses will connect "Main Street" back to neighbor-hood uses incorporating complete street concepts. The community is envisioned as an energy efficient development that will focus on reducing greenhouse gas emissions and maximizing energy efficiency for residents and users, utilizing passive sustainable design strategies and renewable energy production to balance and offset carbon emissions. Native desert landscape and significant trees will be preserved where possible and new resilient urban species will be added to reduce and mitigate the urban heat island.

This project is the result of intentional and extensive bi-lingual community engagement, creative partnerships, and a commitment to resilient development that helps some of the city's most vulnerable populations. East Las Vegas consists of higher density traditional neighborhoods and a diverse Latino community, but currently lacks the investment of infrastructure and other community services to service a rapidly changing demographic.

Master Plan

The Desert Pines Master Plan (***Exhibit 1.1***) includes various Development Parcels that will allow for Affordable Rental Housing for Families, Affordable Rental Housing for Seniors, Market Rate Homeownership opportunities, Retail, Educational and Open Space uses.

The mixed-income and mixed-generational housing types offer a variety of housing options that allow residents to age in place. The local services and amenities allow residents to walk to local commercial services and educational opportunities.

The mixed-use buildings and overall community layout build on new urbanism principles that enhance the pedestrian experience by providing walkable streets. These pedestrian-oriented streets are characterized by commercial storefronts and residential front doors and are a fundamental design element that is reflected throughout development. A walking trail and community

gathering spaces, which incorporate trees and shade structures to help offset the hot summer months, are meant to encourage social interaction between neighbors.

The infrastructure and buildings will incorporate sustainability features based on local standards and regional conservation efforts with the goal of reducing utility costs for residents and conserving natural resources. In our experience, sustainability is an essential component of creating long-term, stable, resilient communities.

Thoughtful street designs will incorporate the use of passive traffic calming measures to slow vehicular traffic and promote safe pedestrian crosswalks. Pedestrian and bicycle routes will contribute to the goals of creating pedestrian connections to the Cedar Trail as a community asset for social, recreational and educational experiences. Stormwater management will ensure that rainfall will be collected and routed to Lake Mead as part of the City's storm water management plan. This will help reduce storm water impacts from large storms that impact the area throughout the year. The site's trees and landscaping will incorporate native plants and a plant palette that is sustainable to the Valley, and will contribute the goal of reducing water consumption and combating the heat island effect.

Program

Horizontal (Infrastructure) Program

The property currently operates as a full service Golf Course. That use will need to be cleared and the site will be subdivided to allow for the installation of site-wide infrastructure necessary to support the proposed Vertical Phases (i.e. buildings) of development. There are approximately 7.9 acres of land to be dedicated as future public right of way and improved with public infrastructure.

It is anticipated that the Infrastructure will be installed in two phases (***Exhibit 1.2***). Infrastructure Phase 1 will include wet and dry sub-surface utilities, concrete curbs & gutters, asphalt and surface improvements to allow the initial Vertical Phases to commence construction on a staggered sequence (***Exhibit 1.2 based on phased drawings***).

Infrastructure Phase 2 will include the balance of roadway improvements, lighting and other landscape improvements to complete the private common areas that will be shared and maintained by all of the various parcels.

Vertical Phases Program

The Overall Program is being refined as designs progress for the Vertical Phases. However, the current Program (subject to change) includes approximately:

- 1,362 Residential Units, including:
    - 1,082 Multifamily Units (minimum of 50% will be affordable to low and very low-income families)
    - 280 Homeownership Units
- 10,000 sq ft Community Center
- 75,000 sq ft Commercial Space
- 10,000 sq ft Early Education Center
- 30,000 sq ft College of Southern Nevada (CSN)
- Open Space – Recreation Area and Walking Trails

Affordability

Below is a snapshot summary of the proposed use for each parcel and the overall affordability levels that the development will focus on achieving. The City of Las Vegas Land Use Restrictions will require that a minimum of 50% of the total multifamily residential units be affordable to low-income households at or below 80% of the Area Median Income (AMI). Currently. In addition, the development land use restrictions will require a minimum of 40% of the multifamily units on a specific parcel be restricted to residents at 60% of the area median income or below. The final specific affordability for each parcel may vary based upon affordable housing financing requirements available at the time of development. The project's current affordability program is achieving 71% affordability level. While the final affordability levels for each parcel may vary, the overall affordability will meet the regulatory standards noted above.

DESERT PINES
Proposed Rental Affordability Target
6/3/2024

Parcel	Proposed Use, Unit Type and Areas	**Total Residential Units**	% of Units Affordable	Affordable	Market	50% Minimum Affordable Threshold	Over / (Under) Threshold	Parcel Unit Count by AMI Affordability: 30% AMI	40% AMI	50% AMI	60% AMI	80% AMI	Un-restricted	**Total Units**
1	Mixed-use Multi-family Residential over Commercial; 3 story building;	**186**	80%	149	37	93	56	9	9	47	84		37	**186**
2	Mixed-use Senior Multi-family Residential over Commercial; 3 story building;	**158**	100%	158	0	79	79	8	8	47	95			**158**
3	Mixed-use Universal Design Multi-family Residential over Commercial; 3 story building;	**136**	90%	122	14	68	54	7	7	27	82		13	**136**
4	CSN Training Center; ~20,000 sq ft & 10,000 space for future expansion													
5	Proposed Community center facility w/ shared parking													
	Retail/Commercial													
6	Retail/Commercial													
7	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up	**154**	80%	123	31	77	46	8	8	39	69		30	**154**
8	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up	**120**	75%	90	30	60	30	6	6	36	42		30	**120**
14	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up & Community Center	**96**	100%	96	0	48	48	5	5	24	43	19		**96**
15	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up	**182**	75%	137	46	91	46	9	9	55	64		45	**182**
16	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up	**50**	100%	50	0	25	25	3	3	15	29			**50**
17	Early Education Center													
9	For-Sale Attached (Townhomes)	**55**	0%											
11	For-Sale Detached (SFD & Townhomes)	**117**	0%											
12	For-Sale Detached (SFD & Townhomes)	**62**	0%											
13	For-Sale Detached (SFD & Townhomes)	**46**	0%											
	Totals	**1,362**		**925**	**157**	**541**	**384**	**55**	**55**	**290**	**508**	**19**	**155**	**1,082**
	Percent of Total Rental Residential Units	-		85%	15%		71%	5%	5%	27%	47%	2%	14%	100%
	Percent of Total without For-Sale Count	-				Over/(Under) Affordable Target								
	Percent of Total without For-Sale or Senior	-												

Financing

The City of Las Vegas is leveraging its control of the 100-acre Desert Pines Golf Course in East Las Vegas to drive several community-driven goals identified in the 2050 Master Plan and reinforced in the East Las Vegas Special Area Plan, providing opportunities for incentivizing affordable infill housing, embracing Latino culture through placemaking and design, partnering with education and focusing on workforce training, increasing accessible recreation space and developing a transit-oriented and walkable project.

The financing primary source for the horizontal infrastructure financing is the State Infrastructure Bank Loan program. The SIB Loan is ideally suited to support the ambitious Master Plan, which offers a huge public benefit to the City of Las Vegas and the State of Nevada. Due to the scale and

scope of work required to support this Development Plan, the Applicant anticipates the need to submit subsequent applications to the SIB Loan Program to support Infrastructure Phase 2 improvements.

The Vertical Phases will be financed through a variety of federal, state and local sources that may include, but are not limited to the following:

- American Rescue Plan Act Funding
- Home Means Nevada Initiative
- LIHTC Equity
- Non-LIHTC Equity
- New Market Tax Credit Equity
- Clark County Community Housing Fund
- HOME & CDBG Programs
- Nevada Housing Division Programs
- Federal Home Loan Bank Housing Program
- Foundations & Philanthropic Sources
- Congressionally Directed Spending Requests
- AFL-CIO Housing Investment Trust
- Conventional Debt Financing
- Southern Nevada Regional Housing Authority

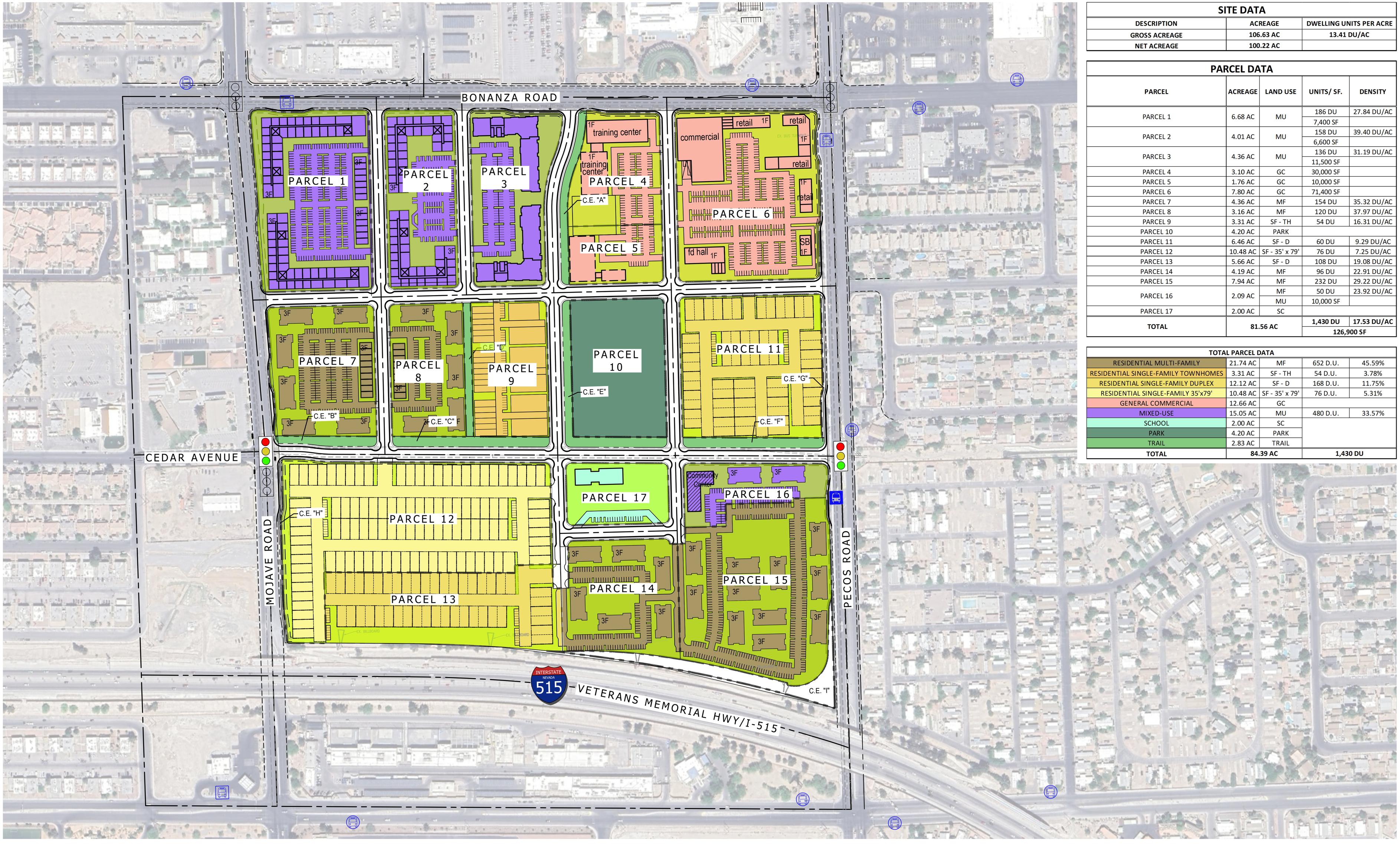
Each Vertical Phase will identify its capital funds and, if applicable, operating subsidy based on resource availability and funding priorities at the time of predevelopment for each phase. Most MBS Developments feature a complex blend of financing sources in addition to the traditional methods of financing.

Construction – Horizontal (Infrastructure) Phases

Infrastructure Phase 1 will be ready to break ground within 6 months of a SIB Loan Award. Civil engineering designs and utility coordination is in full swing as of the date of this Application. The Development Team has been working with a local infrastructure contractor that has provided cost estimates, critical path schedules and other design period feedback to ensure a smooth construction process. Infrastructure Phase 1 construction duration is estimated at 18 months from Notice to Proceed.

Construction – Vertical (Buildings) Phases

The first Vertical Phase of construction is dependent on the timing and the sequencing of Infrastructure Phase 1 funding and construction. The first vertical phase (Parcel 3) is amassing it's capital stack for the affordable housing development that incorporates mixed-use commercial space on the ground floor, a community room for residents and common area spaces. The development phase has been awarded $8 million in funding from Clark County affordable housing resources and securitization of additional funding resources is underway. The mixed-use development that incorporates a Universal Design Housing concept and Ground Floor Commercial uses on Parcel 3 are shown in ***Exhibit 1.6***.



SITE DATA

DESCRIPTION	ACREAGE	DWELLING UNITS PER ACRE
GROSS ACREAGE	106.63 AC	13.41 DU/AC
NET ACREAGE	100.22 AC	

PARCEL DATA

PARCEL	ACREAGE	LAND USE	UNITS/ SF.	DENSITY
PARCEL 1	6.68 AC	MU	186 DU	27.84 DU/AC
			7,400 SF	
PARCEL 2	4.01 AC	MU	158 DU	39.40 DU/AC
			6,600 SF	
PARCEL 3	4.36 AC	MU	136 DU	31.19 DU/AC
			11,500 SF	
PARCEL 4	3.10 AC	GC	30,000 SF	
PARCEL 5	1.76 AC	GC	10,000 SF	
PARCEL 6	7.80 AC	GC	71,400 SF	
PARCEL 7	4.36 AC	MF	154 DU	35.32 DU/AC
PARCEL 8	3.16 AC	MF	120 DU	37.97 DU/AC
PARCEL 9	3.31 AC	SF - TH	54 DU	16.31 DU/AC
PARCEL 10	4.20 AC	PARK		
PARCEL 11	6.46 AC	SF - D	60 DU	9.29 DU/AC
PARCEL 12	10.48 AC	SF - 35' x 79'	76 DU	7.25 DU/AC
PARCEL 13	5.66 AC	SF - D	108 DU	19.08 DU/AC
PARCEL 14	4.19 AC	MF	96 DU	22.91 DU/AC
PARCEL 15	7.94 AC	MF	232 DU	29.22 DU/AC
PARCEL 16	2.09 AC	MF	50 DU	23.92 DU/AC
		MU	10,000 SF	
PARCEL 17	2.00 AC	SC		
TOTAL	81.56 AC		1,430 DU	17.53 DU/AC
			126,900 SF	

TOTAL PARCEL DATA				
RESIDENTIAL MULTI-FAMILY	21.74 AC	MF	652 D.U.	45.59%
RESIDENTIAL SINGLE-FAMILY TOWNHOMES	3.31 AC	SF - TH	54 D.U.	3.78%
RESIDENTIAL SINGLE-FAMILY DUPLEX	12.12 AC	SF - D	168 D.U.	11.75%
RESIDENTIAL SINGLE-FAMILY 35'x79'	10.48 AC	SF - 35' x 79'	76 D.U.	5.31%
GENERAL COMMERCIAL	12.66 AC	GC		
MIXED-USE	15.05 AC	MU	480 D.U.	33.57%
SCHOOL	2.00 AC	SC		
PARK	4.20 AC	PARK		
TRAIL	2.83 AC	TRAIL		
TOTAL	84.39 AC		1,430 DU	

McCormack Baron Salazar

DESERT PINES

Conceptual Master Plan

N

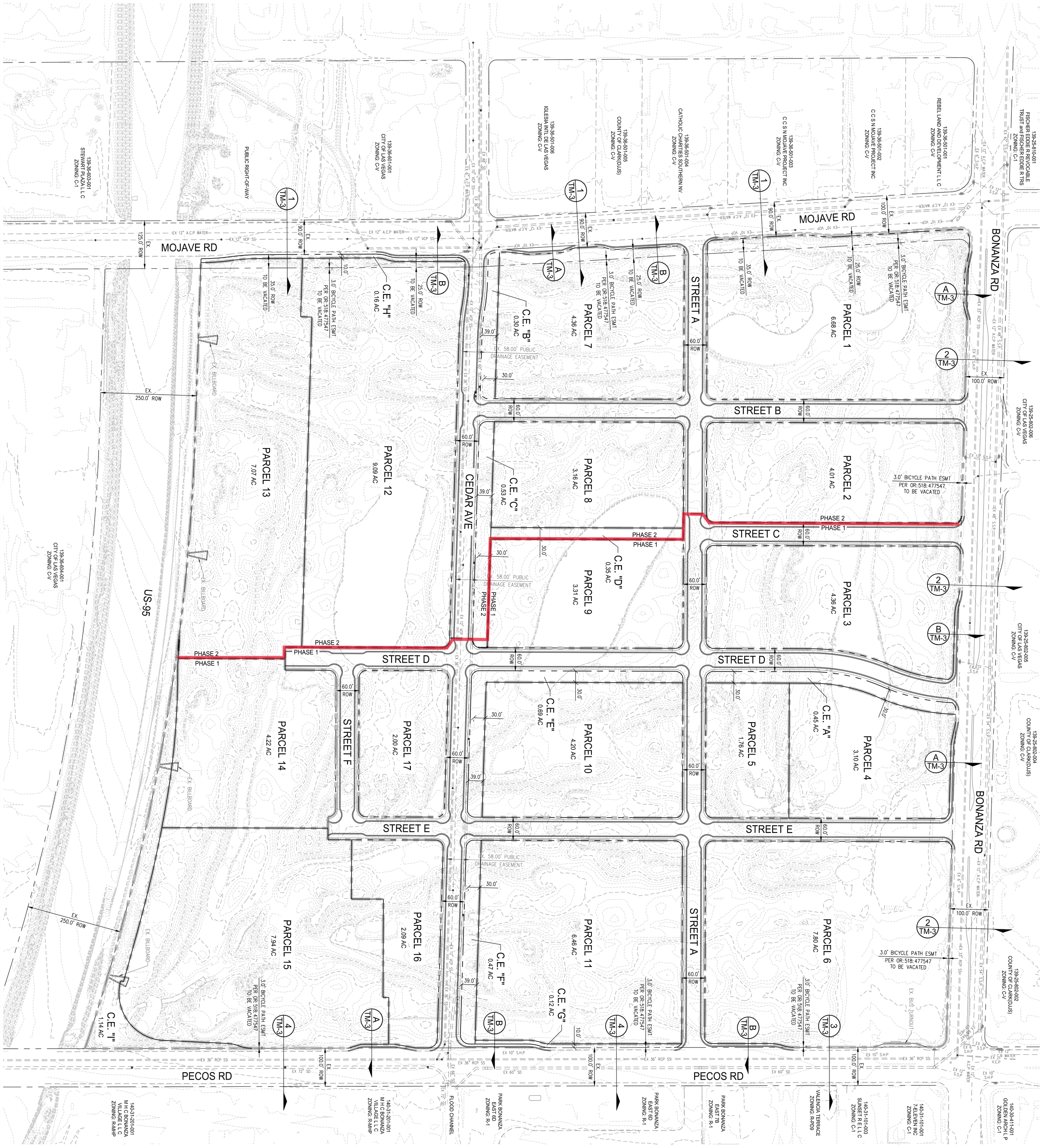
150' 300' 450'

Plan Scale 1:150 Date:05-07-2024

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TM-2 SHEET 2 OF 3		PROJECT NO. MBS2401-000	DATE: 5/29/24
			CHECKED: DP/JS
			DESIGNER: JW
			DRAFTER: TGH

S36 T20 R61

CITY OF LAS VEGAS, NV

McCORMACK BARON SALAZAR DEVELOPMENT, INC

DESERT PINES GOLF COURSE REDEVELOPMENT

PARENT TENTATIVE MAP

NO.	DESCRIPTION	DATE	BY	APP. DATE	APP.

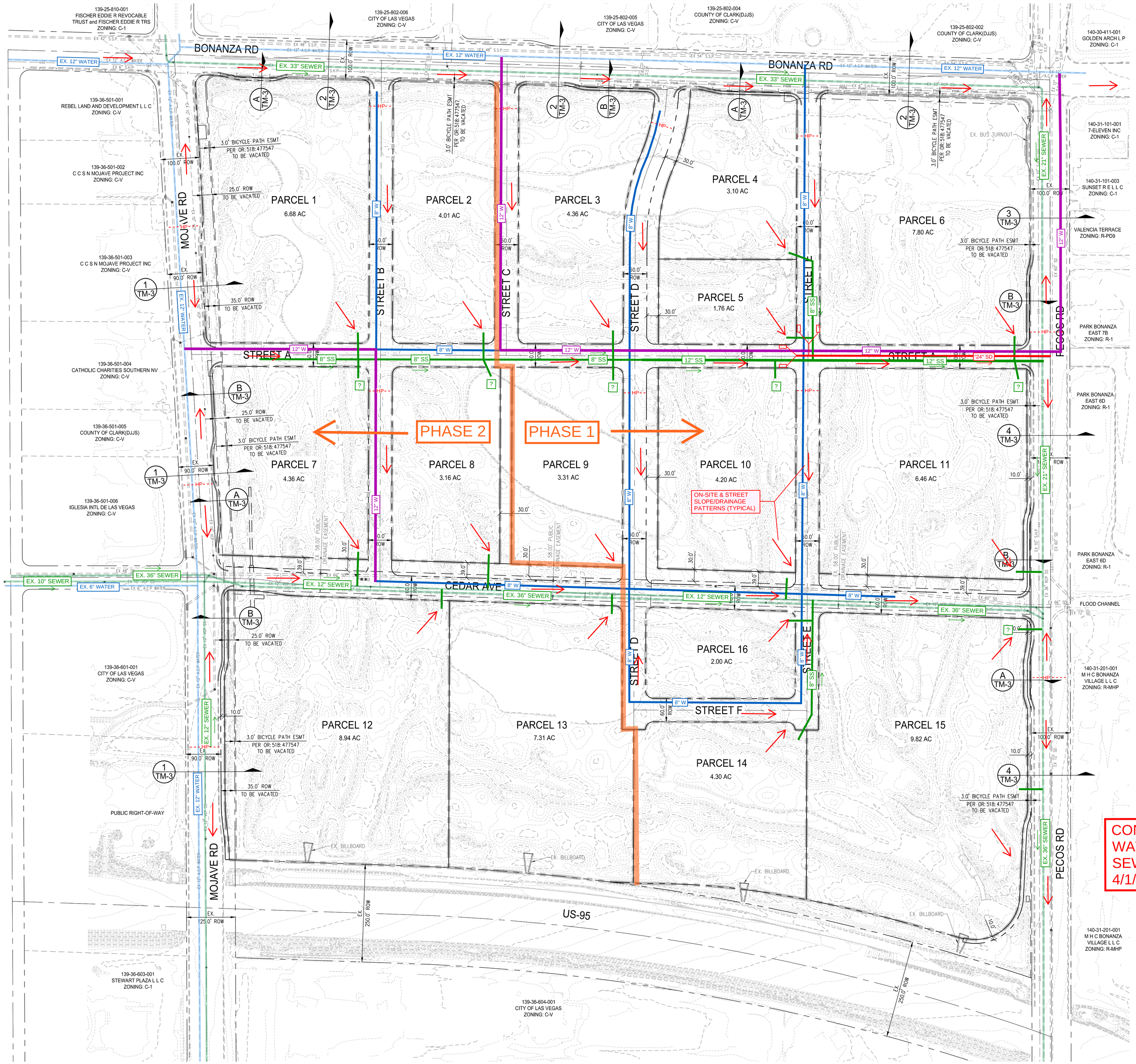
Westwood

Phone (702) 284-5300

5725 W. Badura Ave.
Suite 100
Las Vegas, NV 89118

westwoodps.com

Westwood Professional Services, Inc.



CONCEPTUAL WATER AND SEWER LAYOUTS 4/1/2024

Westwood
5725 W. Badura Ave. Suite 100 Las Vegas, NV 89118
Phone (702) 284-5300
westwoodps.com
Westwood Professional Services, Inc.

NO.	DESCRIPTION	DATE	BY	APP.	APP. DATE

CITY OF LAS VEGAS, NV

McCORMACK BARON SALAZAR DEVELOPMENT, INC

DESERT PINES GOLF COURSE REDEVELOPMENT

PARENT TENTATIVE MAP

S36 T20 R61

DATE: 2/16/24
DRAFTER: TGH
DESIGNER: JW
CHECKED: DP/JS
PROJECT NO. MBS2401-000

TM-2
SHEET 2 OF 3

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CONCEPTUAL STORM DRAIN AND DRAINAGE EXHIBIT 4/1/2024

TM-2
SHEET 2 OF 3

PROJECT NO. MBS2401-000
CHECKED: DP/JS
DESIGNER: JW
DRAFTER: TGH
DATE: 2/16/24

S36 T20 R61

CITY OF LAS VEGAS, NV

McCORMACK BARON SALAZAR DEVELOPMENT, INC

DESERT PINES GOLF COURSE REDEVELOPMENT

PARENT TENTATIVE MAP

NO.	DESCRIPTION	DATE	BY	APP. DATE	APP.

Westwood

Phone (702) 284-5300

5725 W. Badura Ave.
Suite 100
Las Vegas, NV 89118

westwoodps.com

Westwood Professional Services, Inc.

PICNIC NODES
60'-0" ROW
5'-0" SW
MOUNDING
GRANITE PATHS
PICKLEBALL COURTS
DOG PARK
10'-0"
FENCE
AGILITY COURSE
PLAY AREA (AGES 5-12)
PLAZA W/ FESTOON LIGHTING
BENCHES (TYP.)
BENCHES (TYP.)
GAME TABLES
PLAY AREA (AGES 2-5)
GRANITE PATHS
GROUP RAMADA
RAMADA
PICNIC NODES
PICNIC NODES
PLAZA
5'-0" SW
10'-0" SW
GAME TABLES
60'-0" ROW
30'-0"
U9/U10 OR U12/U13
5'-0" SW
10'-0" MULTI-USE TRAIL
20'-0"
60'-0" ROW
39'-0"
TREE PLANTING NOT PERMITTED WITHIN EASEMENT
10'-0" MULTI-USE TRAIL
60'-0" ROW

DESERT PINES

Recreation Area

N
30' 60' 90'
Plan Scale 1:30' Date:05-09-2024

ABLASTUDIO.COM

ABLA





R:\2023 Residential Projects\923086 - NBS - Desert Pines\Design Review\923086 DR Plans Bldg-A Rendering.dwg, 12/19/2023 8:59:49 AM



December 19, 2023

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Conceptual Renderings

Scale: N.T.S.

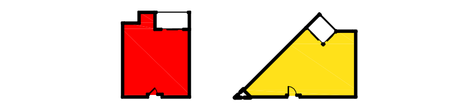
Project No.: 923086.1 December 20th, 2023

McCormack Baron Salazar

Desert Pines

Las Vegas, Nevada

Perlman Architects



1 BED
650 SF
48 UN.

1 BED
750 SF
12 UN.

60 -1 BED UN.
44%

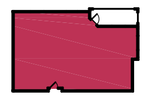


2 BED
900 SF
46 UN.



2-BED L/W (2ND)
2-BED L/W (1ST)
1405 SF
16 UN.

62 -2 BED UN.
46%



3 BED
1,287 SF
14 UN.

14 -3 BED UN.
10%



SITE INFORMATION

ZONING:
CURRENT: CIVIC (C-V)
PROPOSED: TRADITIONAL DEVELOPMENT (T-D)

APN:
PARCEL NO. 139-36-502-003

ADDRESS:
3415 E. BONANZA RD., LAS VEGAS, NV 89101

PARCEL : (APPROXIMATE, TO BE VERIFIED)
GROSS AREA 190,845 SF 4.38 ACRES

DENSITY: 136 / 4.38 = 31.05 U/GA

UNIT MIX

UNIT TYPE	# UNITS	%MIX
1 BED 1 BATH	60	44%
2 BED 1 BATH	62	46%
3 BED 2 BATH	14	10%
TOTAL UNITS	136	100%

RESIDENTIAL PARKING REQUIREMENTS

PARKING REQUIRED:

1 BED / STUDIOS	60 * 1 =	60
2 BED	62 * 1 =	62
3 BED	14 * 1 =	14
GUEST PARKING	136 / 12 =	12
TOTAL REQUIRED:		148
TOTAL PROVIDED:		148

COMMERCIAL PARKING REQUIREMENTS

PARKING REQUIRED:

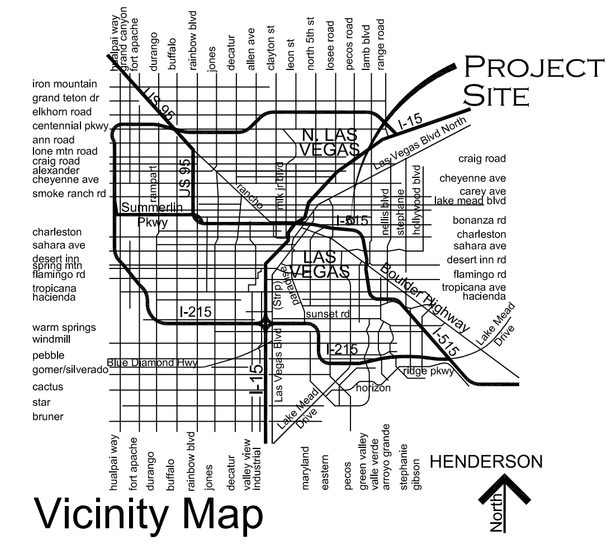
RETAIL - 6,000 SF	2 SPACES PER 1,000 S.F.	12
TOTAL REQUIRED		12
TOTAL PROVIDED		16

H/C PARKING REQUIREMENTS

H/C PARKING REQUIRED:	164 *5% =	9
H/C PARKING PROVIDED:	=	9

UNIT MATRIX

PARCEL #	3 BEDROOM		2 BEDROOM		1 BEDROOM		TOTAL
	TYPE A	TYPE B	TYPE A	TYPE B	TYPE A	TYPE B	
BUILDING 1	1	13	1	61	1	59	136
	14		62		60		136
% UNIT MIX	10%		46%		44%		100%



NORTH

SCALE: 1" = 40'
0 40 80 160

PROJECT NO.: 923086.1 DECEMBER 20TH, 2023

HOWARD A. PERLMAN REGISTERED NO. 1848 ARCHITECT STATE OF NEVADA

December 19, 2023

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CONCEPTUAL SITE PLAN

DESERT PINES

LAS VEGAS, NEVADA

MCCORMACK BARON SALAZAR

Perlman ARCHITECTS

USI | URBAN STRATEGIES, INC.

CERTIFICATE FOR CORPORATE RESOLUTION

The undersigned, being the Chairman of Urban Strategies, Inc. (hereinafter referred to as "the Company" or "USI"), a Corporation duly organized under the laws of the United States, do hereby unanimously state, adopt, and approve the following actions by this Certificate of Corporate Resolution with full force and effect. Under the most formal oath I DECLARE AS FOLLOWS,

CERTIFICATES

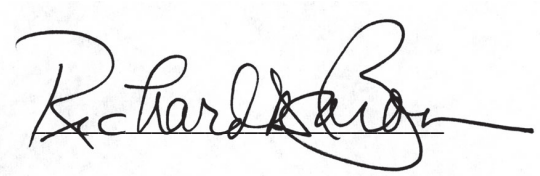
WHEREAS the Company is a Foreign Non-Profit Corporation organized under the laws of Missouri, duly authorized to do business in Nevada since February 7, 2024.

WHEREAS the Board of Directors of the Company has authorized, effective as of May 22, 2024, the submission of the Las Vegas Desert Pines Development Application for an amount up to Forty Million Dollars ($40,000,000.00) to the Nevada State Infrastructure Bank in partnership with McCormack Baron Salazar ("MBS"), a Missouri corporation.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Company approves and supports the submission of the Las Vegas Desert Pines Development Application to the Nevada State Infrastructure Bank in partnership with MBS.

I CERTIFY that the actions taken by this Corporate Resolution are in effect pursuant to that certain meeting of the Board of Directors of the Company held on May, 22, 2024, duly called and constituted and have not been amended as of this date.

IN WITNESS WHEREOF, the undersigned executes this Corporate Resolution on behalf of the Board of Directors of Urban Strategies, Inc. on May 22, 2024.



By: Richard Baron

Title: Chairman

City: St. Louis

Country: USA

Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support the data provided in the table.)

		PROJECT FUNDING SOURCES					
PROJECT USES	**Estimated Life of the Project**	**SIB**	**Other: Applicant**	**Other: CLV***	**Other: TBD**	**Other:**	**TOTAL**
Land Acquisition	N/A	$ 500,000		$ 17,400,000			**$ 17,900,000**
Building Construction/Renovation	N/A						**$ -**
Construction Contingency	N/A	$ 4,000,000					**$ 4,000,000**
Machinery/Equipment	N/A						**$ -**
Engineering/Architectural/Fees/ Design/Permits/Environmental	N/A	$ 3,950,000					**$ 3,950,000**
SIB Origination Fee	N/A	$ 400,000					**$ 400,000**
Other: Infrastructure Improvements	See Ex. 7	$ 23,650,000			$ 5,000,000		**$ 28,650,000**
Other: Interest Reserve	N/A	$ 7,500,000					**$ 7,500,000**
TOTAL		**$ 40,000,000**	**$ -**	**$ 17,400,000**	**$ 5,000,000**	**$ -**	**$ 62,400,000**

Please provide the justification in determining the useful life of the Project: See Exhibit 7 for Useful Life calculation prepared by Vigen Onany & Associates

** City of Las Vegas (CLV) Seller Note for the full site acquisition cost of $17,400,000.*

Desert Pines
SIB Finance Summary
06/28/24

The development incorporates acquisition of the approximately 100-acre site. Once acquired, the site will be subdivided into development parcels and public improvements will be installed to allow the vertical land development to proceed.

The acquisition price is $17,400,000. The City of Las Vegas, as the seller, will provide seller financing at 100% of the purchase price. The State Infrastructure Bank (SIB) loan will provide funding to cover a component of acquisition costs related to closing costs (e.g. title insurance, escrow, etc.). The City's acquisition Loan will be repaid at the time of vertical development of each of the phases. A summary of the acquisition costs allocation and repayment schedule is included in the chart below.

The SIB funding for the infrastructure costs will total $45 million for the entire project. We recognize that funding limitations may require the development to be developed in phases to accommodate funding availability. We have projected two infrastructure development phases – Phase 1 and Phase 2. Please see the Site Plan that shows the phasing that is attached to the application.

The SIB's $45 million funding will leverage the site's total vertical development costs total $366 Million, for a total development cost exceeding $411 million.

Based on the infrastructure phasing, we project an infrastructure development cost of $25 million for Phase 1 and $20 million for Phase 2. The costs will be allocated to the various development parcels in each infrastructure phase, and the SIB loan will be paid back on a pro rata basis at the time of the vertical development of each phase. Please see the chart below for identification of the parcels per phase, and the allocated amount for each parcel pay back of the SIB loan. The pro rata allocation is based on the number of square feet of vertical development on each phase. This is consistent with Generally Accepted Accounting Regulations and has been accepted by the Internal Revenue Service under the Low-Income Housing Tax Credit (LIHTC) program accounting.

The Phase 1 vertical phases are projected to close vertical financing on the schedule below:

Parcel	Proposed Use	Projected Closing & Repayment Schedule	Repayment Amount
3	Mixed-Use Affordable Housing	12/2025	$ 3,342,531
4	CSN Training Center	12/2025	$ 735,835
5	Community Service Use	12/2027	$ 245,278
6	Commercial Development	06/2026	$ 1,751,288
9	Homeownership For-Sale	03/2026	$ 3,642,384
11	Homeownership For-Sale	03/2026	$ 7,748,344
14	Multifamily Mixed-Income Affordable Housing	12/2028	$ 2,066,777
15	Multifamily Mixed-Income Affordable Housing	12/2030	$ 3,888,889
16	Multifamily Mixed-Income Affordable Housing	12/2026	$ 1,333,395
17	Early Education Center	03/2026	$ 245,278
		Total	$25,000,000

The Phase 2 vertical phases are projected to close vertical financing on the schedule below:

Parcel	Proposed Use	Projected Closing & Repayment Schedule	Repayment Amount
1	Mixed-Use Mixed-Income Affordable Housing	12/2029	$ 4,691,314
2	Mixed-Use Mixed-Income Affordable Housing	12/2030	$ 3,246,257
7	Multifamily Mixed-Income Affordable Housing	12/2032	$ 3,402,331
8	Multifamily Mixed-Income Affordable Housing	12/2034	$ 2,652,305
12	Homeownership For-Sale	06/2029	$ 3,448,919
13	Homeownership For-Sale	06/2029	$ 2,558,875
		Total	$20,000,000

Land Value Allocation and Infrastructure Cost Allocation

PROPOSED LAND USE

LAND USE

Block	Proposed Use	Acres	Land Value	Phase 1 SF	Phase 1 %	Phase 2 SF	Phase 2 %	Infra Phase 1	Infra Phase 2
1	Mixed-use Multi-family Residential over Commercial;	6.68	1,449,000			185,535	23.46%		4,691,314
2	Mixed-use Senior Multi-family Residential over Comm	4.01	870,000			128,385	16.23%		3,246,257
3	Mixed-use Universal Design Multi-family Residential c	4.36	946,000	136,275	13.37%			3,342,531	
4	CSN Training Center; ~20,000 sq ft & 10,000 space for f	3.10	673,000	30,000	2.94%			735,835	
5	Proposed Community center facility w/ shared parking	1.76	382,000	10,000	0.98%			245,278	
6	Retail/Commercial	7.80	1,692,000	71,400	7.01%			1,751,288	
7	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story w	4.36	946,000			134,558	17.01%		3,402,331
8	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story w	3.16	686,000			104,895	13.26%		2,652,305
9	SFD & Townhomes	3.31	718,000	148,500	14.57%			3,642,384	
10	Recreation Area	4.20	911,000						
11	SFD & Townhomes	6.46	1,402,000	315,900	30.99%			7,748,344	
12	SFD & Townhomes	5.80	1,258,000			136,400	17.24%		3,448,919
13	SFD & Townhomes	6.90	1,497,000			101,200	12.79%		2,558,875
14	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story w	4.19	909,000	84,263	8.27%			2,066,777	
15	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story w	7.94	2,177,000	158,550	15.56%			3,888,889	
16	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story w	2.09	453,000	54,363	5.33%			1,333,395	
17	Early Education Center	2.00	434,000	10,000	0.98%			245,278	
	Other Open Space	2.83							
	Road Area / Circulation	7.90							
	TOTALS	**88.85**	**17,403,000**	**1,019,250**	**100.00%**	**790,973**	**100.00%**	**25,000,000**	**20,000,000**
	Housing Only Blocks	57.17							
	For Sale Only Blocks	22.47							
	Multi-family Non-Senior Only Blocks	30.69							
	Multi-family Senior Only Blocks	4.01							
	Non-Vertical Only Blocks	14.93							
	Vertical Only Blocks	78.12							

Along with the land and infrastructure costs, we have included a summary pro forma for the various multifamily residential developments. This reflects the financial underwriting for the various multifamily residential phases.

The SIB funding will leverage various sources of financing for the vertical development. The funding sources vary by development type and phase, and include conventional debt financing, tax-exempt private activity bond financing, Federal and State tax credit equity (both low-Income Housing and New Market Tax Credits), private equity, and public investment. As noted, the SIB funding will leverage the sites total vertical development costs total $366 Million, for a total development cost exceeding $411 million. We have included a detailed listing of the source type and use categories for the master development below.

Given the long term nature of the individual parcel development, the various funding sources do not typically provide commitment letters for future affordable housing developments. We have received letters of interest for the larger development, along with specific commitments for the first phase of the vertical development (Parcel 3 – Affordable housing mixed-use development).

The primary funding source for the multifamily rental housing will incorporate private activity tax-exempt bond financing. We are working with the AFL-CIO Housing Investment Trust (HIT) and they have provided a letter of interest for the development financing. They will help leverage the tax-exempt bond financing, enhancing the development's $200 million in construction tax exempt financing and $77 million in permanent financing. Full schedules for the various funding components are included in the attachments.

Nevada State Infrastructure Bank

DEVELOPMENT PART A SOURCES & USES

SOURCE OF FUNDS - PART A	TOTAL
First Mortgage	76,937,000
Seller Note	9,925,000
Tax Credit Equity	122,825,000
Infrastructure Funding	24,623,798
For Sale /Commercial Developer Capital	4,875,000
NV State Tax Credit	15,403,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	7,125,000
Deferred Developer Fee	-
NDOT Funds	7,500,000
TBD Source	91,087,375
TOTAL PART A SOURCES	**365,925,542**

USE OF FUNDS - PART A	TOTAL
ACQUISITION COSTS	
LAND	17,403,000
Subtotal	*17,403,000*
CONSTRUCTION COSTS	
CONSTR - ON-SITE IMPROVEMENTS	3,679,000
CONSTR - RESIDENTIAL	142,698,375
CONSTR - COMMERCIAL	3,550,000
CONSTR - GEN REQ/OH/PROFIT	24,434,000
CONSTR - PERMITS BY OWNER	3,753,000
CONSTR - CONTINGENCY	8,910,000
Subtotal	*187,024,375*
OTHER DEVELOPMENT COSTS	
ARCHITECTURE	8,469,000
ENGINEERING/SURVEY	7,321,000
ENVIRONMENTAL	379,000
FIN FEES - CONSTRUCTION LOAN	27,744,000
FIN FEES - SUBORDINATE LOANS	7,125,000
FIN FEES - OTHER	3,748,000
FF&E	1,600,000
BOND ISSUANCE COSTS	2,945,000
INSURANCE	3,606,000
PROFESSIONAL FEES/REPORTS	4,800,000
MARKETING	400,000
LEASEUP INTEREST/EXPENSES	1,954,000
TITLE AND RECORDING	1,600,000
TAX CREDIT FEES	783,000
REAL ESTATE TAXES	200,000
PART B SCOPE	24,623,798
PROJECT CONTINGENCY	5,343,000
DEVELOPER FEE - DEVELOPER	46,556,000
DEVELOPER FEE - OTHER	-
RESERVES	5,590,000
Subtotal	*160,671,167*
TOTAL PART A COSTS	**365,925,542**

DEVELOPMENT PART B SOURCES & USES

SOURCE OF FUNDS - PART B	TOTAL
City Funds	-
County Funds	-
NSIB	24,623,798
Project Sources	2,977,680
For Sale Developer Proceeds	17,398,523
CNI Funds	-
TOTAL PART B SOURCES	**45,000,000**
Gap	-

USE OF FUNDS - PART B	TOTAL
ESTIMATE	45,000,000
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**45,000,000**

GAP

GAP SUMMARY	TOTAL
PART A GAP	91,087,375
PART B GAP	24,623,798
TOTAL PHASE GAP	**113,595,711**

General
Engineering Contractors
Since 1958

LAS VEGAS PAVING CORP.
WE'RE #1

4420 So. Decatur Boulevard
Las Vegas, NV. 89103
Telephone (702) 251-5800
Fax (702) 251-1968

PROPOSAL AND CONTRACT

This proposal and contract is for specified labor, material and equipment for the completion of the aforementioned project. At all times, Las Vegas Paving Corporation shall retain control, title and possession of any and all materials used in said project. It is specifically understood that this proposal and contract requires the joint performance of Las Vegas Paving Corporation and the contractor listed herein. This proposal and contract calls for Las Vegas Paving Corporation to act in the capacity of a construction contractor for the construction, alteration, repair, addition, modification and/or improvement to the specified real property. Las Vegas Paving Corporation, as a construction contractor, shall provide all necessary equipment, material, labor, and supervision, consistent with the Special Conditions noted below, to complete said project. No part of this contract, unless specifically noted otherwise, shall be deemed as a retail sale of tangible personal property.

To: ANTONIO BERMUDEZ
MCCORMACK BARON SLAZAR
117 SOUTH BOYLE AVENUE
LOS ANGELES, CA 90033

Date: 5/10/2024

We propose to furnish you labor and material in strict accordance with the plans and specifications as follows:

DESERT PINES REDEVELOPMENT

Item No.	Description	Quantity	U/M	UnitPrice	Total Price
Schedule 1					
1	***DESERT PINES INFRASTRUCTURE***	1	XX	0.00	0
2	CLEARING AND GRUBBING OF EXISTING SITE (EXCLUDES TREE REMOVAL)	100	AC	8,000.00	800,000
3	MASS EXCAVATION (CUT TO FILL)	282,000	CY	10.00	2,820,000
4	IMPORT AND PLACE FILL MATERIAL TO MAKE SUBGRADE	70,000	CY	60.00	4,200,000
5	FINE GRADE SITE FOR INFRASTRUCTURE WORK	100	AC	10,000.00	1,000,000
6	INSTALL SANITARY SEWER 8" & 12")	4,400	LF	300.00	1,320,000
7	INSTALL WATER LINES (8" & 12")	10,500	LF	300.00	3,150,000
8	INSTALL STORM DRAIN SYSTEM (24" , 36" & 48")	1,500	LF	625.00	937,500

(Continued on next page)

CONDITIONS

It is understood and agreed that we shall not be held liable for any loss, damage or delays occasioned by fire, strikes or materials stolen after delivery upon premises, lockouts, acts of God, or the public enemy, accidents, boycotts, material shortages, disturbed labor conditions, delayed delivery of materials from Contractor's suppliers, force majeure, inclement weather, floods, freight embargoes, causes incident to national emergencies, war, or other causes beyond the reasonable control of Contractor, whether or like or different character, or other causes beyond his control. Prices quoted in this contract are based upon present prices and upon condition that the proposal will be accepted within thirty days. Also general conditions which are standard for specialty constractors in the construction industry.That as a material condition to it receiving special pricing under this contract, the value of such consideration being acknowledged by customer will defend, indemnify and hold harmless Las Vegas Paving Corporation from any and all claims, suits, actions or proceedings of any kind or nature, including but not limited to the provisions of NRS 40 et.seq., and related to any alleged defects in quality or workmanship that may be brought by any individual, partnership, association, corporation or entity of any kind or nature at any time after one year from the date of completion of this contract by Las Vegas Paving Corporation.

TERMS:

Payments to be made monthly to the value of 100 percent (%) of all work completed. The entire amount of contract to be paid within 30 days after completion.

THE RETURN, TO US, OF A COPY OF THIS PROPOSAL WITH YOUR SIGNATURE SHALL CONSTITUE A CONTRACT.

Submitted: BUDGET _____ **Accepted:** _____

9	INSTALL DROP INLETS	10	EA	25,000.00	250,000
10	INSTALL FIRE HYDRANT ASSEMBLY	16	EA	5,000.00	80,000
11	PLACE 3" ASPHALT PAVING OVER 8" TYPE II BASE FOR MAIN DRIVES	400,000	SF	4.00	1,600,000
12	INSTALL CONCRETE SIDEWALKS	75,000	SF	11.00	825,000
13	INSTALL CURB & GUTTER	16,000	LF	25.00	400,000
14	DETENTION BASIN EXCAVATION	30,000	CY	6.00	180,000
15	HAUL & PLACE DETENTION BASIN EXCESS TO PROJECT SITE	30,000	CY	13.00	390,000
16	MISC PIPE INLET/OUTLETS FOR BASIN	1	LS	500,000.00	500,000
17	STREET IMPROVEMENTS ON PECOS DUE TO UNDERGROUND WORK	60,000	SF	8.00	480,000
18	GENERAL CONDITIONS/SUPERVISION	1	LS	1,050,000.00	1,050,000
19	BONDS/INSURANCE	1	LS	150,000.00	150,000
	Total for Schedule 1				**$20,132,500**

Schedule 2

1	7% OVERHEAD	1	LS	1,410,000.00	1,410,000
2	7% PROFIT	1	LS	1,410,000.00	1,410,000
	Total for Schedule 2				**$2,820,000**
				Total ~~Proposal~~ Price:	**$22,952,500**

BUDGET

Submitted: _____ **Accepted:** _____

Westwood

Desert Pines Golf Course Redevelopment

The following are preliminary bonding amounts, fees, and cost estimates derived from:

1. The City of Las Vegas Public Works Bond and Fee Estimate Form (see attached)
2. A budgetary estimate for development costs provided by Las Vegas Paving (see attached)

The improvements and fees listed below are those directly related to the typical design services and permitting involvement for civil engineers in Southern Nevada.

PUBLIC INFRASTRCUTURE

(Covering public improvements and private improvements in public easements)

Roadway and Traffic Improvements

Improvements	Estimate for Bond
Excavation and Subgrade	$1,541,110
Concrete Improvements	$1,650,239
AC Pavement Improvements	$990,774
Streetlights and Conduit	$736,412
Pavement Markings and Signage	$93,486
Misc. Roadway and Traffic Improvements	$60,836
Subtotal	$5,072,857
15% Contingency	$760,929
Estimated Roadway and Traffic Bond Amount	**$5,833,786**

Sanitary Sewer, Water, and Dry Utility Improvements

Improvements	Estimate for Bond
Sewer Improvements and Upgrades	$1,136,903
Water Improvements	$1,280,987
Dry Utility Trenching [1]	$180,768
Subtotal	$2,598,658
15% Contingency	$389,799
Estimated Bond Amount	**$2,988,457**

[1] Dry Utility improvement needs, quantities, and costs are to be determined.

Storm Drain and Flood Control Improvements

Improvements	Estimate for Bond
Storm Drain Improvements	$876,572
Detention Basin Excavation & Improvements	$566,302
Misc. Drainage Improvements	$19,314
Subtotal	$1,462,188
15% Contingency	$219,328
Estimated Bond Amount	**$1,681,516**

westwoodps.com
(888) 937-5150

Westwood

Public Infrastructure Bond and Fee Summary

Improvements and Fees	Estimate for Bond
Roadway and Traffic Improvements	$5,833,786
Sanitary Sewer, Water, and Dry Utilities Imps.	$2,988,457
Storm Drain and Flood Control Imps.	$1,681,516
Total Public Improvement Bond Estimate	**$10,503,759**
CLV Inspection Fees	$92,537
CLV Plan Check Fees	$114,171
CLV Other Misc. Fees (TBD)	$2,500
Estimated CLV Fees	**$209,208**

PRIVATE DEVELOPMENT

(Covering the proposed mass grading for the on-site parcels)

On-Site Mass Grading Improvements (Private Development)

Improvements and Fees	Estimate for Bond
Clear and Grub Site [2]	$800,000
Mass Excavation [2]	$2,820,000
Import and Fill Placement [2]	$4,200,000
Mass Grading Subtotal	**$7,820,000**
CLV Grading Permit Fee (TBD)	$2,000
Desert Tortoise Permit (TBD)	$50,000
SWPPP and Dust Control Fees (TBD) [3]	$20,000
Estimated Mass Grading Fees	**$72,000**

[2] Unit Prices/Costs provided by Las Vegas Paving estimate (5/10/2024). Cost associated with Construction Staking and Soils Engineering not included.

[3] These fees and order of magnitude estimates only. Grading, Desert Tortoise, SWPP, and Dust Control Permits are the province of contractors in Southern Nevada.

westwoodps.com
(888) 937-5150

City of Las Vegas
Bond Estimate Form

Division of Building and Safety

Land Development
495 S. Main St, Las Vegas, NV 89101
(702) 229-6251 Fax (702) 382-1240
www.lasvegasnevada.gov

PROJECT NAME: Desert Pines - Public Infrastructure (Off-Sites)
PROJECT NUMBER:
PREPARED BY: Westwood - D. Peters 6/10/2024

Acres: 100
LOT 26

	Surety Public	Surety Private
Subtotal Sewer	$ 1,136,902.95	$ -
Subtotal Water	$ 1,280,987.07	$ -
Subtotal Roadway	$ 4,303,523.47	$ -
Subtotal Traffic	$ 769,333.89	$ -
Subtotal Drainage	$ 1,291,052.76	$ -
Subtotal Drainage Cont.	$ 171,134.34	$ -
Subtotal Dry Utilities and Other	$ 180,768.00	$ -
ESTIMATED LINE ITEM COST	$ 9,133,702.48	$ -
5% CONTINGENCIES (normally 10%)	$ 1,370,055.37	$ -
TOTAL	$ 10,503,757.85	$ -
Grand Total (Public + Private) (Declared Value)	**$**	**10,503,757.85**

	INSPECTION FEE		
	First $30,000.00 (2.75%)	$825.00	
	Next $90,000.00 (1.75%)	$1,575.00	
	Over $120,000.00 (1.0%)	$90,137.02	
	Total Inspection fee ($50 minimum for single residence, $150 minimum others)	$92,537.02	
	PLAN CHECK FEE		
IF SUBD.ENTER #LOT	Plan Check Fee (($100 minimum for single residence, $500 minimum others)) 1.25%	$114,171.28	<<*
26	Sub. FM $100.00 + $10.00/Lot	$360.00	
Improvement Agreement Required* "Y" or "N"	Improvement Agreement Fee ($100)	$0.00	
	Admin Fee	$54.00	<<*
N	Total Fees	$207,122.30	

<<*- Plan Check Fee and Admin Fee due at time of Initial Submittal

PRIVATE QUANTITIES ONLY NEED TO BE PROVIDED FOR PRIVATE STREET OR DRIVE WITHIN A RESIDENTIAL SUBDIVISION

* - A Improvement Agreement is required whenever a perfomance bond must be posted.

Revised Oct, 2023

City of Las Vegas
Bond Line Items

SEWER IMPROVEMENTS							
LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	Unit Cost	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
Sewer							
630.00.11	4" SEWER			LF	$40.93	$0.00	$0.00
630.00.19	6" SEWER			LF	$65.84	$0.00	$0.00
630.00.23	8" SEWER	1920		LF	$84.10	$161,472.00	$0.00
630.00.27	10" SEWER	1340		LF	$108.19	$144,974.60	$0.00
630.00.30	12" SEWER	600		LF	$144.27	$86,562.00	$0.00
630.00.33	15" SEWER	2060		LF	$174.35	$359,161.00	$0.00
630.00.36	18" SEWER			LF	$214.01	$0.00	$0.00
630.00.40	21" SEWER			LF	$234.46	$0.00	$0.00
630.00.46	24" SEWER			LF	$176.06	$0.00	$0.00
630.00.50	27" SEWER			LF	$248.93	$0.00	$0.00
630.00.54	30" SEWER			LF	$270.51	$0.00	$0.00
630.00.13	4" SEWER C900			LF	$180.34	$0.00	$0.00
630.00.21	6" SEWER C900			LF	$120.58	$0.00	$0.00
630.00.25	8" SEWER C900			LF	$138.67	$0.00	$0.00
630.00.29	10" SEWER C900			LF	$153.01	$0.00	$0.00
630.00.32	12" SEWER C900			LF	$166.72	$0.00	$0.00
630.00.35	15" SEWER C905			LF	$195.98	$0.00	$0.00
630.00.38	18" SEWER C905			LF	$253.24	$0.00	$0.00
630.00.42	21" SEWER C905			LF	$277.36	$0.00	$0.00
630.00.48	24" SEWER C905			LF	$307.50	$0.00	$0.00
630.00.52	27" SEWER C905			LF	$325.60	$0.00	$0.00
630.00.56	30" SEWER C905			LF	$373.83	$0.00	$0.00
630.00.81	15" STEEL SLEEVE			LF	$227.23	$0.00	$0.00
630.00.82	16" STEEL SLEEVE			LF	$301.49	$0.00	$0.00
630.00.83	18" STEEL SLEEVE			LF	$391.92	$0.00	$0.00
630.00.84	20" STEEL SLEEVE			LF	$482.36	$0.00	$0.00
630.00.85	24" STEEL SLEEVE			LF	$572.82	$0.00	$0.00
630.00.86	30" STEEL SLEEVE			LF	$663.26	$0.00	$0.00
630.00.87	36" STEEL SLEEVE			LF	$753.71	$0.00	$0.00
630.00.88	42" STEEL SLEEVE			LF	$844.14	$0.00	$0.00
202.02.30	ABANDON PUBLIC SEWER			LF	$91.39	$0.00	$0.00
208.00.06	FLOWABLE BACKFILL			CY	$45.71	$0.00	$0.00
630.00.01	SEWER MAIN TAP	5		EA	$9,858.79	$49,293.95	$0.00
630.00.03	SEWER MAIN PLUG			EA	$1,683.21	$0.00	$0.00
630.02.72	SEWER CONCRETE ENCASEMENT			LF	$46.89	$0.00	$0.00
630.99.MISC	SEWER MISC.			LS	$0.00	$0.00	$0.00
Sewer Manhole							
630.02.44	SEWER MANHOLE UNDER 6 FEET			EA	$8,656.51	$0.00	$0.00
630.02.49	SEWER MANHOLE 6 TO 18 FEET	20		EA	$16,771.97	$335,439.40	$0.00
630.02.61	SEWER MANHOLE > 18'			EA	$21,100.24	$0.00	$0.00
630.02.42	SEWER MANHOLE T-LOCK<18			EA	$14,470.91	$0.00	$0.00
630.02.43	SEWER MANHOLE T-LOCK>18			EA	$25,927.04	$0.00	$0.00
630.02.69	SEWER DROP MANHOLE < 18			EA	$16,771.97	$0.00	$0.00
630.02.70	SEWER DROP MANHOLE > 18			EA	$27,051.57	$0.00	$0.00
630.02.74	SEWER MANHOLE ADJUSTMENT			EA	$1,322.51	$0.00	$0.00
630.98.10	BACKWATER VALVES			EA	$813.98	$0.00	$0.00
					Subtotal=	$1,136,902.95	$0.00

* +or- ENR Construction Cost Index Adjustment

City of Las Vegas
Bond Line Items

WATER AND FIRE IMPROVEMENTS							
LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
Water							
629.01.12	4" WATER MAIN			LF	$42.09	$0.00	$0.00
629.01.17	6" WATER MAIN			LF	$55.31	$0.00	$0.00
629.01.22	8" WATER MAIN	1320		LF	$70.94	$93,640.80	$0.00
629.01.27	10" WATER MAIN			LF	$91.39	$0.00	$0.00
629.01.32	12" WATER MAIN	9200		LF	$111.83	$1,028,836.00	$0.00
629.01.37	14" WATER MAIN			LF	$138.27	$0.00	$0.00
629.01.42	16" WATER MAIN			LF	$168.32	$0.00	$0.00
629.01.47	18" WATER MAIN			LF	$204.38	$0.00	$0.00
629.01.52	20" WATER MAIN			LF	$252.47	$0.00	$0.00
629.01.57	24" WATER MAIN			LF	$300.56	$0.00	$0.00
629.01.62	30" WATER MAIN			LF	$336.65	$0.00	$0.00
629.01.67	36" WATER MAIN			LF	$372.70	$0.00	$0.00
629.01.72	42" WATER MAIN			LF	$432.81	$0.00	$0.00
629.01.77	48" WATER MAIN			LF	$504.96	$0.00	$0.00
629.01.80	60" WATER MAIN			LF	$625.20	$0.00	$0.00
629.01.11	4" DIP WATER MAIN			LF	$104.60	$0.00	$0.00
629.01.16	6" DIP WATER MAIN			LF	$126.25	$0.00	$0.00
629.01.21	8" DIP WATER MAIN			LF	$168.32	$0.00	$0.00
629.01.26	10" DIP WATER MAIN			LF	$186.39	$0.00	$0.00
629.01.31	12" DIP WATER MAIN			LF	$201.98	$0.00	$0.00
629.01.36	14" DIP WATER MAIN			LF	$216.42	$0.00	$0.00
629.01.41	16" DIP WATER MAIN			LF	$264.50	$0.00	$0.00
629.01.46	18" DIP WATER MAIN			LF	$300.56	$0.00	$0.00
629.01.51	20" DIP WATER MAIN			LF	$360.69	$0.00	$0.00
629.01.56	24" DIP WATER MAIN			LF	$420.80	$0.00	$0.00
629.01.61	30" DIP WATER MAIN			LF	$480.92	$0.00	$0.00
629.01.66	36" DIP WATER MAIN			LF	$601.15	$0.00	$0.00
629.01.71	42" DIP WATER MAIN			LF	$721.38	$0.00	$0.00
629.01.76	48" DIP WATER MAIN			LF	$842.81	$0.00	$0.00
629.00.10	WATER LATERAL			LF	$32.45	$0.00	$0.00
213.01.10	LANDSCAPE WATER SERVICE	9		EA	$1,442.75	$12,984.75	$0.00
213.02.22	2" WATER MAIN			LF	$30.06	$0.00	$0.00
213.02.12	IRRIGATION SLEEVES			LF	$19.22	$0.00	$0.00
629.00.50	WATER MAIN TAP	4		EA	$9,979.02	$39,916.08	$0.00
629.00.11	WATER SERVICE TO LOTS			EA	$1,683.21	$0.00	$0.00
629.99.MISC	WATER MISC.			LS	$0.00	$0.00	$0.00
Fire							
629.00.30	FIRE HYDRANT	16		EA	$6,600.59	$105,609.44	$0.00
629.00.32	FIRE HYDRANT RELOCATION			EA	$4,544.66	$0.00	$0.00
616.00.10	FIRE CRASH GATE (WROUGHT IRON)			SF	$90.44	$0.00	$0.00
					Subtotal=	$1,280,987.07	$0.00

* +or- ENR Construction Cost Index Adjustment

City of Las Vegas
Bond Line Items

ROADWAY IMPROVEMENTS							
LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
Roadway							
613.01.11	CURB & GUTTER(TYPE "L"&"A")	21860		LF	$24.13	$527,481.80	$0.00
613.01.13	CURB & GUTTER (30" ROLL TYPE)			LF	$31.35	$0.00	$0.00
613.01.36	CROSS GUTTER	5885		SF	$22.85	$134,472.25	$0.00
613.01.66	CONCRETE TACK-ON ISLAND			SF	$30.31	$0.00	$0.00
613.01.45	DRIVEWAY RESIDENTIAL			SF	$10.82	$0.00	$0.00
613.01.41	DRIVEWAY COMMERCIAL			SF	$14.45	$0.00	$0.00
613.01.24	SIDEWALK 4"	109295		SF	$7.23	$790,202.85	$0.00
613.01.25	SIDEWALK 5"			SF	$15.68	$0.00	$0.00
613.01.55	SIDEWALK RAMP	48		EA	$2,404.58	$115,419.84	$0.00
613.01.71	SIDEWALK UNDERDRAIN	22		EA	$1,731.30	$38,088.60	$0.00
613.99MISC	ROAD MISC.			LS	$0.00	$0.00	$0.00
Roadway Subgrade/AC							
302.00.01	TYPE I GRAVEL BASE			CY	$30.13	$0.00	$0.00
302.00.05	TYPE II GRAVEL BASE	7490		CY	$30.13	$225,673.70	$0.00
302.03.01	SUBGRADE PREPARATION(SCARIFY)	60010		SY	$3.62	$217,236.20	$0.00
730.00.01	GEOTEXTILE STREET SUBGRADE			SY	$9.64	$0.00	$0.00
730.00.02	GEOGRID STREET SUBGRADE			SY	$9.64	$0.00	$0.00
402.00.02	2" ASPHALTIC CONCRETE PAVING			SY	$18.09	$0.00	$0.00
402.00.03	3" ASPHALTIC CONCRETE PAVING	39930		SY	$22.91	$914,796.30	$0.00
402.00.04	4" ASPHALTIC CONCRETE PAVING			SY	$28.93	$0.00	$0.00
402.00.05	5" ASPHALTIC CONCRETE PAVING	2100		SY	$36.18	$75,978.00	$0.00
402.00.06	6" ASPHALTIC CONCRETE PAVING			SY	$39.79	$0.00	$0.00
403.00.01	DENSE GRADE			SY	$10.82	$0.00	$0.00
403.00.05	UTACS			SY	$10.84	$0.00	$0.00
402.00.20	A C OVERLAY			SY	$16.85	$0.00	$0.00
202.01.20	ROTOMILL PAVEMENT			SY	$13.24	$0.00	$0.00
302.99MISC	ROADWAY EXCAVATION (CUT)	76000		CY	$14.45	$1,098,200.00	$0.00
Pavement Markings							
633.00.01	PVMT BUTTON(REFLECTIVE)			EA	$5.90	$0.00	$0.00
633.00.02	PVMT BUTTON(NON-REFLECTIVE)			EA	$3.54	$0.00	$0.00
628.00.05	PAVEMENT STRIPING COLLECTOR	1296		LF	$9.47	$12,273.12	$0.00
628.00.06	PAVEMENT STRIPING ARTERIAL	1893		LF	$25.51	$48,290.43	$0.00
Bus Stop Shelter/Turn Out							
506.00.20	BUS STOP SHELTER			EA	$16,279.77	$0.00	$0.00
506.00.20.1	BUS STOP PAD ONLY			EA	$3,014.78	$0.00	$0.00
506.00.20.11	BUS STOP PAD REMOVE & REPLACE			EA	$4,220.69	$0.00	$0.00
506.00.21	BUS STOP SHELTER (Bench Only)			EA	$1,808.86	$0.00	$0.00
506.00.22	BUS STOP SHELTER RELOCATE			EA	$9,738.57	$0.00	$0.00
506.00.23	BSTOP APPURTENANCE/RECYCLE BIN			EA	$723.54	$0.00	$0.00
506.00.24	R & R BUS STOP SHELTER			EA	$5,169.85	$0.00	$0.00
409.00.10	BUS TURNOUT	2850		SF	$15.64	$44,574.00	$0.00
Survey Monuments							
621.00.00	SURVEY MONUMENTS	23		EA	$2,645.06	$60,836.38	$0.00
					Subtotal=	$4,303,523.47	$0.00

* +or- ENR Construction Cost Index Adjustment

City of Las Vegas
Bond Line Items

TRAFFIC IMPROVEMENTS							
LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
Street Light							
623.00.12	P30 PULL BOX	32		EA	$2,280.50	$72,976.00	$0.00
623.00.14	NO 5 PULL BOX	23		EA	$1,123.60	$25,842.80	$0.00
623.01.60	STREETLIGHT (STNDRD BASE)	65		EA	$3,246.19	$211,002.35	$0.00
623.01.61	STRTLT FOUNDATION (STNDRD BASE)			EA	$1,205.90	$0.00	$0.00
623.01.68	STREETLIGHT DBL ARM(STANDARD)			EA	$4,087.78	$0.00	$0.00
623.01.66	STREETLIGHT (CONCRETE POLE)			EA	$9,858.79	$0.00	$0.00
623.01.62	STRTLT FOUNDATION (CONC. POLE)			EA	$1,808.86	$0.00	$0.00
623.01.67	STREETLIGHT DBL ARM(CONCRETE)			EA	$11,421.77	$0.00	$0.00
623.01.70	STREETLIGHT (BREAKAWAY BASE)			EA	$5,530.54	$0.00	$0.00
623.01.56	ADJUST/RELOCATE STREETLIGHT	20		EA	$4,568.71	$91,374.20	$0.00
623.01.51	MODIFIED ST LT FOUNDATION			EA	$4,809.16	$0.00	$0.00
623.01.52	MODIFIED CRASH CAP			EA	$1,803.45	$0.00	$0.00
623.00.50	1 1/4" ST/LT CONDUIT	7580		LF	$15.68	$118,854.40	$0.00
623.00.54	2" ST/LT CONDUIT	5050		LF	$16.88	$85,244.00	$0.00
623.01.43	STREET LIGHT 125 AMP SERVICE			EA	$6,251.90	$0.00	$0.00
623.01.44	STREET LIGHT 200 AMP SERVICE	4		EA	$9,017.19	$36,068.76	$0.00
980.01.08	ADJUST UTILITY BOX	10		EA	$3,787.22	$37,872.20	$0.00
623.00.01	ADJUST PULL BOX	20		EA	$482.36	$9,647.20	$0.00
623.01.40	STREETLIGHT SP/RCOC			EA	$6,973.28	$0.00	$0.00
980.01.12	POWER/TELEPHONE POLE			EA	$21,641.24	$0.00	$0.00
980.01.14	TRANSMISSION POLE			EA	$360,687.52	$0.00	$0.00
Traffic Signal							
623.01.78	SCHOOL FLASHER			EA	$84,413.66	$0.00	$0.00
623.01.82	TRAFFIC SIGNAL POLE AND ARM			EA	$150,738.68	$0.00	$0.00
623.01.85	TRAFFIC SIGNAL FOUNDATION ONLY			EA	$6,492.38	$0.00	$0.00
623.00.75	3" INTERCONNECT CONDUIT			LF	$29.30	$0.00	$0.00
623.00.82	4" INTERCONNECT CONDUIT	1400		LF	$33.95	$47,530.00	$0.00
502.00.01	CONCRETE BARRICADE			LF	$240.45	$0.00	$0.00
619.00.30	TYPE III BARRICADE			EA	$889.69	$0.00	$0.00
627.01.10	STREET/STOP SIGNS	91		EA	$361.78	$32,921.98	$0.00
623.99.MISC	TRAFFIC MISC.			LS	$0.00	$0.00	$0.00
					Subtotal=	$769,333.89	$0.00

City of Las Vegas
Bond Line Items

DRAINAGE IMPROVEMENTS							
LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
Storm Drain							
603.00.02	12" STORM DRAIN			LF	$102.50	$0.00	$0.00
603.00.04	18" STORM DRAIN	150		LF	$150.39	$22,558.50	$0.00
603.00.06	24" STORM DRAIN	700		LF	$176.38	$123,466.00	$0.00
603.00.08	30" STORM DRAIN			LF	$195.86	$0.00	$0.00
603.00.10	36" STORM DRAIN	130		LF	$207.75	$27,007.50	$0.00
603.00.12	42" STORM DRAIN			LF	$270.51	$0.00	$0.00
603.00.14	48" STORM DRAIN	800		LF	$347.35	$277,880.00	$0.00
603.00.16	54" STORM DRAIN			LF	$357.09	$0.00	$0.00
603.00.18	60" STORM DRAIN			LF	$418.74	$0.00	$0.00
603.00.19	66" STORM DRAIN			LF	$464.21	$0.00	$0.00
603.00.22	72" STORM DRAIN			LF	$470.71	$0.00	$0.00
603.00.26	84" STORM DRAIN			LF	$520.48	$0.00	$0.00
603.00.28	96" STORM DRAIN			LF	$564.85	$0.00	$0.00
603.00.30	108" STORM DRAIN			LF	$654.66	$0.00	$0.00
603.00.40	STORM DRAIN PLUG			EA	$1,688.27	$0.00	$0.00
609.98.15	STORM DRAIN TAP	4		EA	$1,683.21	$6,732.84	$0.00
202.02.37	ABANDON PUBLIC RCP/RCB			LF	$120.23	$0.00	$0.00
208.00.08	SD CONCRETE ENCASEMENT			LF	$46.89	$0.00	$0.00
208.99MISC	DET. BASIN OUTLET	1		LS	$100,000.00	$100,000.00	$0.00
Drop Inlets							
609.01.17	3' NEENAH DROP INLET D=6' MAX			EA	$11,061.08	$0.00	$0.00
609.01.18	6' NEENAH DROP INLET D=6' MAX			EA	$11,301.54	$0.00	$0.00
609.01.19	9' NEENAH DROP INLET D=6' MAX			EA	$11,902.68	$0.00	$0.00
609.01.11	4' TYPE A DROP INLET	2		EA	$7,033.42	$14,066.84	$0.00
609.01.13	6' TYPE A DROP INLET	2		EA	$8,656.51	$17,313.02	$0.00
609.01.15	8' TYPE A DROP INLET			EA	$11,361.66	$0.00	$0.00
609.01.16	10' TYPE A DROP INLET			EA	$12,984.74	$0.00	$0.00
609.01.21	4' TYPE C DROP INLET			EA	$7,935.14	$0.00	$0.00
609.01.22	6' TYPE C DROP INLET			EA	$8,416.04	$0.00	$0.00
609.01.42	2.5' TYPE CM2 DI			EA	$8,656.51	$0.00	$0.00
609.01.43	5' CM2 DROP INLET			EA	$10,063.17	$0.00	$0.00
609.01.44	7.5' CM2 DROP INLET			EA	$12,984.74	$0.00	$0.00
609.01.45	10' CM2 DROP INLET			EA	$17,204.79	$0.00	$0.00
609.01.46	12.5' CM2 DROP INLET			EA	$18,088.63	$0.00	$0.00
609.01.47	15' CM2 DROP INLET			EA	$18,611.46	$0.00	$0.00
609.01.48	17.5' CM2 DROP INLET			EA	$20,559.18	$0.00	$0.00
609.01.49	20' CM2 DROP INLET	8		EA	$27,051.57	$216,412.56	$0.00
609.01.04	24" BEEHIVE INLET			EA	$6,600.59	$0.00	$0.00
609.01.06	2'X2' JENSEN DROP INLET			EA	$7,574.44	$0.00	$0.00
609.01.70	2.5' TYPE DM2 DI			EA	$7,574.44	$0.00	$0.00
609.01.72	5.0' TYPE DM2 DI			EA	$9,630.36	$0.00	$0.00
609.01.74	7.5' TYPE DM2 DI			EA	$10,820.62	$0.00	$0.00
609.01.76	10.0' TYPE DM2 DI			EA	$14,066.81	$0.00	$0.00
609.01.78	12.5' TYPE DM2 DI			EA	$17,313.00	$0.00	$0.00
609.01.80	15.0' TYPE DM2 DI			EA	$20,559.18	$0.00	$0.00

* +or- ENR Construction Cost Index Adjustment

City of Las Vegas
Bond Line Items

LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
609.01.82	17.5' TYPE DM2 DI			EA	$22,723.31	$0.00	$0.00
609.01.84	20.0' TYPE DM2 DI			EA	$24,887.44	$0.00	$0.00
609.01.90	NDOT TYPE 2 DROP INLET			EA	$10,928.84	$0.00	$0.00
609.01.91	NDOT TYPE 3 DROP INLET			EA	$12,984.74	$0.00	$0.00
202.02.44	REMOVE DROP INLET			EA	$7,396.52	$0.00	$0.00
					$0.00		
Flood Control Erosion Control							
610.98.20	RIP RAP (D50-04")			CY	$72.14	$0.00	$0.00
610.98.22	RIP RAP (D50-06")			CY	$78.14	$0.00	$0.00
610.98.24	RIP RAP (D50-08")			CY	$84.15	$0.00	$0.00
610.98.26	RIP RAP (D50-10")			CY	$87.78	$0.00	$0.00
610.98.27	RIP RAP (D50-12")			CY	$91.38	$0.00	$0.00
610.98.28	RIP RAP (D50-18")	150		CY	$96.19	$14,428.50	$0.00
610.98.29	RIP RAP (D50-24")			CY	$99.79	$0.00	$0.00
610.98.30	GROUTED RIP RAP (D50=04")			CY	$90.17	$0.00	$0.00
610.98.32	GROUTED RIP RAP (D50=06")			CY	$96.19	$0.00	$0.00
610.98.34	GROUTED RIP RAP (D50=08")			CY	$102.19	$0.00	$0.00
610.98.36	GROUTED RIP RAP (D50=10")			CY	$96.47	$0.00	$0.00
610.98.37	GROUTED RIP RAP (D50=12")			CY	$114.22	$0.00	$0.00
610.98.38	GROUTED RIP RAP (D50=18")			CY	$121.44	$0.00	$0.00
610.98.39	GROUTED RIP RAP (D50=24")			CY	$127.44	$0.00	$0.00
610.00.70	GEOTEXTILE EROSION CONTROL	150		SY	$32.57	$4,885.50	$0.00
610.00.50	GABIONS			CY	$216.42	$0.00	$0.00
612.00.02	SHOTCRETE			CY	$180.34	$0.00	$0.00
609.99.MISC	DET. BASIN EXCAVATION (CUT)	32270		CY	$14.45	$466,301.50	$0.00
					Subtotal=	$1,291,052.76	$0.00

* +or- ENR Construction Cost Index Adjustment

City of Las Vegas
Bond Line Items

DRAINAGE IMPROVEMENTS CONTINUED							
LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
Drainage Easement/Flood Wall							
611.00.02	FLOOD WALL - 2'			LF	$216.42	$0.00	$0.00
611.00.03	FLOOD WALL - 3'			LF	$245.63	$0.00	$0.00
611.00.04	FLOOD WALL - 4'			LF	$270.51	$0.00	$0.00
611.00.06	FLOOD WALL - 6'			LF	$324.61	$0.00	$0.00
616.00.40	RETAINING WALL			LF	$324.61	$0.00	$0.00
610.98.10	DRAINAGE EASEMENT GRASS			SF	$40.88	$0.00	$0.00
611.00.15	DRAINAGE EASEMENT CONCRETE			SF	$16.84	$0.00	$0.00
980.02.01	DRAINAGE EASEMENT BOLLARD			EA	$687.36	$0.00	$0.00
616.00.08	DRAINAGE EASEMENT WROUGHT IRON			SF	$120.59	$0.00	$0.00
Storm Drain Manhole							
609.00.10	48" SD MANHOLE			EA	$9,125.38	$0.00	$0.00
609.00.14	60" SD MANHOLE	4		EA	$10,051.16	$40,204.64	$0.00
609.00.46	72" SD MANHOLE	10		EA	$13,092.97	$130,929.70	$0.00
609.00.48	SD MANHOLE DEEP > 18'			EA	$18,515.29	$0.00	$0.00
609.98.10	SD LEACH FIELD SYSTEM(JANSSEN)			EA	$10,820.62	$0.00	$0.00
605.01.20	6" BLEEDER LINE			LF	$119.03	$0.00	$0.00
609.00.49	ADJUST SD MANHOLE			EA	$1,021.94	$0.00	$0.00
RCB							
603.01.02	3' X 2' RCB			LF	$340.86	$0.00	$0.00
603.01.03	3' X 3' RCB			LF	$373.32	$0.00	$0.00
603.01.12	4' X 2' RCB			LF	$396.03	$0.00	$0.00
603.01.14	4' X 3' RCB			LF	$412.27	$0.00	$0.00
603.01.16	4' X 4' RCB			LF	$467.47	$0.00	$0.00
603.01.22	5' X 3' RCB			LF	$477.20	$0.00	$0.00
603.01.24	5' X 4' RCB			LF	$568.09	$0.00	$0.00
603.01.26	5' X 5' RCB			LF	$628.68	$0.00	$0.00
603.01.32	6' X 3' RCB			LF	$643.84	$0.00	$0.00
603.01.34	6' X 4' RCB			LF	$665.49	$0.00	$0.00
603.01.36	6' X 5' RCB			LF	$681.69	$0.00	$0.00
603.01.38	6' X 6' RCB			LF	$697.93	$0.00	$0.00
603.01.42	7' X 4' RCB			LF	$714.17	$0.00	$0.00
603.01.44	7' X 5' RCB			LF	$730.38	$0.00	$0.00
603.01.46	7' X 6' RCB			LF	$746.62	$0.00	$0.00
603.01.48	7' X 7' RCB			LF	$762.86	$0.00	$0.00
603.01.52	8' X 4' RCB			LF	$784.51	$0.00	$0.00
603.01.54	8' X 5' RCB			LF	$811.55	$0.00	$0.00
603.01.56	8' X 6' RCB			LF	$845.10	$0.00	$0.00
603.01.58	8' X 7' RCB			LF	$866.75	$0.00	$0.00
603.01.59	8' X 8' RCB			LF	$888.37	$0.00	$0.00
603.01.62	9' X 5' RCB			LF	$910.02	$0.00	$0.00
603.01.64	9' X 6' RCB			LF	$931.65	$0.00	$0.00
603.01.66	9' X 7' RCB			LF	$953.30	$0.00	$0.00
603.01.68	9' X 8' RCB			LF	$990.10	$0.00	$0.00
603.01.69	9' X 9' RCB			LF	$1,022.55	$0.00	$0.00
603.01.72	10' X 4' RCB			LF	$1,055.02	$0.00	$0.00
603.01.74	10' X 5' RCB			LF	$1,082.06	$0.00	$0.00
603.01.75	10' X 6' RCB			LF	$1,109.12	$0.00	$0.00

* +or- ENR Construction Cost Index Adjustment

City of Las Vegas
Bond Line Items

LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
603.01.76	10' X 7' RCB			LF	$1,190.27	$0.00	$0.00
603.01.77	10' X 8' RCB			LF	$1,298.48	$0.00	$0.00
603.01.78	10' X 9' RCB			LF	$1,407.01	$0.00	$0.00
603.01.79	10' X 10' RCB			LF	$1,601.44	$0.00	$0.00
603.01.82	11' X 04' RCB			LF	$1,623.09	$0.00	$0.00
603.01.84	11' X 6' RCB			LF	$1,677.03	$0.00	$0.00
603.01.86	11' X 8' RCB			LF	$1,731.30	$0.00	$0.00
603.01.88	11' X 10' RCB			LF	$1,812.48	$0.00	$0.00
603.01.89	11' X 11' RCB			LF	$1,893.60	$0.00	$0.00
603.01.92	12' X 04' RCB			LF	$1,974.78	$0.00	$0.00
603.01.94	12' X 06' RCB			LF	$2,055.92	$0.00	$0.00
603.01.96	12' X 08' RCB			LF	$2,137.08	$0.00	$0.00
603.01.98	12' X 10' RCB			LF	$2,218.23	$0.00	$0.00
603.01.99	12' X 12' RCB			LF	$2,299.39	$0.00	$0.00
502.00CP.01	CAST IN PLACE STRUCTURE			CY	$1,130.15	$0.00	$0.00
502.00CPMISC	CAST IN PLACE MISCELLANEOUS				$0.00	$0.00	$0.00
					Subtotal=	$171,134.34	$0.00

City of Las Vegas
Bond Line Items

DRY UTILITIES AND OTHER IMPROVEMENTS							
LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
Trenching and Embankment							
203.00.05	EXCAVATION & EMBANKMENT			CY	$14.45	$0.00	$0.00
208.00.90	MISCELLANEOUS TRENCHING	3200		LF	$56.49	$180,768.00	$0.00
208.00.91	MISCELLANEOUS BORING			LF	$56.49	$0.00	$0.00
					$0.00		
Utilities to Lots							
980.00.02	CABLE TO LOTS(RES SUBDIV ONLY)			EA	$901.70	$0.00	$0.00
980.00.04	GAS TO LOTS(RES SUBDIV ONLY)			EA	$1,801.09	$0.00	$0.00
980.00.06	PHONE TO LOTS(RES SUBDIV ONLY)			EA	$901.70	$0.00	$0.00
980.00.08	POWER TO LOTS(RES SUBDIV ONLY)			EA	$2,073.97	$0.00	$0.00
Miscellaneous							
980.03.1MISC	GAS MAIN MISCELLANEOUS			LF	$0.00	$0.00	$0.00
980.03.MISC	GAS MISCELLANEOUS				$0.00	$0.00	$0.00
999.00.MISC	DRY MISC.			LS	$0.00	$0.00	$0.00
Permit Line Items							
202.00.05	PERM. REMOVE PARKING METERS			EA	$3,606.88	$0.00	$0.00
506.00.01	TEMP. REMOVE PARKING METERS			EA	$360.69	$0.00	$0.00
980.00.09	MISCELLANEOUS OFFSITE UTILITY			LS	$21,641.24	$0.00	$0.00
980.01.01	POWER/TELEPHONE VAULTS			EA	$10,387.80	$0.00	$0.00
980.01.05	POWER/TELE/GAS MANHOLE			EA	$18,936.10	$0.00	$0.00
980.01.10	RELOCATE OVERHEAD POWER			LF	$12.02	$0.00	$0.00
980.01.16	UTILITY WIRE			LF	$7.82	$0.00	$0.00
980.03.01	GAS CATHODIC PROT. EQUIP			EA	$60,114.60	$0.00	$0.00
980.03.03	GAS MAIN			LF	$37.28	$0.00	$0.00
980.03.05	GAS SERVICE			EA	$1,803.45	$0.00	$0.00
980.03.11	GAS MAIN 1"			LF	$18.03	$0.00	$0.00
980.03.12	GAS MAIN 2"			LF	$37.28	$0.00	$0.00
980.03.14	GAS MAIN 4"			LF	$81.76	$0.00	$0.00
980.03.16	GAS MAIN 6"			LF	$90.17	$0.00	$0.00
980.04.01	MONITOR WELL			EA	$2,404.70	$0.00	$0.00
980.04.03	SOILS TEST HOLE			EA	$901.70	$0.00	$0.00
980.05.10	UTILITY REPAIR			EA	$721.38	$0.00	$0.00
980.05.11	UTILITY REPAIR WITH VALVES			EA	$961.83	$0.00	$0.00
980.05.12	RECTIFIER			EA	$9,017.19	$0.00	$0.00
980.05.15	ADJUST UTILITY VALVES			EA	$961.83	$0.00	$0.00
980.05.17	GAS/WATER VALVES			EA	$9,979.02	$0.00	$0.00
980.09.12	UTILITY PULLBOX			EA	$10,940.85	$0.00	$0.00
980.10.11	UTILITY CONDUIT - ONE(1) 1"			LF	$15.68	$0.00	$0.00
980.10.12	UTILITY CONDUIT - TWO(2) 1"			LF	$21.94	$0.00	$0.00
980.10.21	UTILITY CONDUIT - ONE(1) 2"			LF	$16.88	$0.00	$0.00
980.10.22	UTILITY CONDUIT - TWO(2) 2"			LF	$23.63	$0.00	$0.00
980.10.23	UTILITY CONDUIT - THREE(3) 2"			LF	$35.44	$0.00	$0.00
980.10.24	UTILITY CONDUIT - FOUR(4) 2"			LF	$47.29	$0.00	$0.00
980.10.25	UTILITY CONDUIT - FIVE(5) 2"			LF	$59.08	$0.00	$0.00
980.10.26	UTILITY CONDUIT - SIX(6) 2"			LF	$70.91	$0.00	$0.00

* +or- ENR Construction Cost Index Adjustment

City of Las Vegas
Bond Line Items

LINEITEM	DESCRIPTION	Public Quantity	Private Quantity	Unit Type	100% Unit Cost for Surety	**Total Public Estimate for Surety**	**Total Private Estimate for Surety**
980.10.31	UTILITY CONDUIT - ONE(1) 3"			LF	$29.30	$0.00	$0.00
980.10.32	UTILITY CONDUIT - TWO(2) 3"			LF	$41.03	$0.00	$0.00
980.10.33	UTILITY CONDUIT - THREE(3) 3"			LF	$61.53	$0.00	$0.00
980.10.34	UTILITY CONDUIT - FOUR(4) 3"			LF	$82.04	$0.00	$0.00
980.10.35	UTILITY CONDUIT - FIVE(5) 3"			LF	$102.57	$0.00	$0.00
980.10.36	UTILITY CONDUIT - SIX(6) 3"			LF	$123.09	$0.00	$0.00
980.10.41	UTILITY CONDUIT - ONE(1) 4"			LF	$33.95	$0.00	$0.00
980.10.42	UTILITY CONDUIT - TWO(2) 4"			LF	$47.52	$0.00	$0.00
980.10.43	UTILITY CONDUIT - THREE(3) 4"			LF	$71.30	$0.00	$0.00
980.10.44	UTILITY CONDUIT - FOUR(4) 4"			LF	$95.05	$0.00	$0.00
980.10.45	UTILITY CONDUIT - FIVE(5) 4"			LF	$118.83	$0.00	$0.00
980.10.46	UTILITY CONDUIT - SIX(6) 4"			LF	$142.57	$0.00	$0.00
980.10.61	UTILITY CONDUIT - ONE(1) 6"			LF	$43.41	$0.00	$0.00
980.10.62	UTILITY CONDUIT - TWO(2) 6"			LF	$60.78	$0.00	$0.00
980.10.63	UTILITY CONDUIT - THREE(3) 6"			LF	$91.17	$0.00	$0.00
980.10.64	UTILITY CONDUIT - FOUR(4) 6"			LF	$121.54	$0.00	$0.00
980.10.65	UTILITY CONDUIT - FIVE(5) 6"			LF	$151.95	$0.00	$0.00
980.10.66	UTILITY CONDUIT - SIX(6) 6"			LF	$182.33	$0.00	$0.00
980.50.01	LANDSCAPE IMPROVEMENTS			EA	$4,823.64	$0.00	$0.00
					Subtotal=	$180,768.00	$0.00

General
Engineering Contractors
Since 1958

LAS VEGAS PAVING CORP.
WE'RE #1

4420 So. Decatur Boulevard
Las Vegas, NV. 89103
Telephone (702) 251-5800
Fax (702) 251-1968

PROPOSAL AND CONTRACT

This proposal and contract is for specified labor, material and equipment for the completion of the aforementioned project. At all times, Las Vegas Paving Corporation shall retain control, title and possession of any and all materials used in said project. It is specifically understood that this proposal and contract requires the joint performance of Las Vegas Paving Corporation and the contractor listed herein. This proposal and contract calls for Las Vegas Paving Corporation to act in the capacity of a construction contractor for the construction, alteration, repair, addition, modification and/or improvement to the specified real property. Las Vegas Paving Corporation, as a construction contractor, shall provide all necessary equipment, material, labor, and supervision, consistent with the Special Conditions noted below, to complete said project. No part of this contract, unless specifically noted otherwise, shall be deemed as a retail sale of tangible personal property.

To: ANTONIO BERMUDEZ
MCCORMACK BARON SLAZAR
117 SOUTH BOYLE AVENUE
LOS ANGELES, CA 90033

Date: 5/10/2024

We propose to furnish you labor and material in strict accordance with the plans and specifications as follows:

DESERT PINES REDEVELOPMENT

Item No.	Description	Quantity	U/M	UnitPrice	Total Price
Schedule 1					
1	***DESERT PINES INFRASTRUCTURE***	1	XX	0.00	0
2	CLEARING AND GRUBBING OF EXISTING SITE (EXCLUDES TREE REMOVAL)	100	AC	8,000.00	800,000
3	MASS EXCAVATION (CUT TO FILL)	282,000	CY	10.00	2,820,000
4	IMPORT AND PLACE FILL MATERIAL TO MAKE SUBGRADE	70,000	CY	60.00	4,200,000
5	FINE GRADE SITE FOR INFRASTRUCTURE WORK	100	AC	10,000.00	1,000,000
6	INSTALL SANITARY SEWER 8" & 12")	4,400	LF	300.00	1,320,000
7	INSTALL WATER LINES (8" & 12")	10,500	LF	300.00	3,150,000
8	INSTALL STORM DRAIN SYSTEM (24" , 36" & 48")	1,500	LF	625.00	937,500

(Continued on next page)

CONDITIONS

It is understood and agreed that we shall not be held liable for any loss, damage or delays occasioned by fire, strikes or materials stolen after delivery upon premises, lockouts, acts of God, or the public enemy, accidents, boycotts, material shortages, disturbed labor conditions, delayed delivery of materials from Contractor's suppliers, force majeure, inclement weather, floods, freight embargoes, causes incident to national emergencies, war, or other causes beyond the reasonable control of Contractor, whether or like or different character, or other causes beyond his control. Prices quoted in this contract are based upon present prices and upon condition that the proposal will be accepted within thirty days. Also general conditions which are standard for specialty constractors in the construction industry.That as a material condition to it receiving special pricing under this contract, the value of such consideration being acknowledged by customer will defend, indemnify and hold harmless Las Vegas Paving Corporation from any and all claims, suits, actions or proceedings of any kind or nature, including but not limited to the provisions of NRS 40 et.seq., and related to any alleged defects in quality or workmanship that may be brought by any individual, partnership, association, corporation or entity of any kind or nature at any time after one year from the date of completion of this contract by Las Vegas Paving Corporation.

TERMS:

Payments to be made monthly to the value of 100 percent (%) of all work completed. The entire amount of contract to be paid within 30 days after completion.

THE RETURN, TO US, OF A COPY OF THIS PROPOSAL WITH YOUR SIGNATURE SHALL CONSTITUE A CONTRACT.

Submitted: BUDGET _____ **Accepted:** _____

9	INSTALL DROP INLETS	10	EA	25,000.00	250,000
10	INSTALL FIRE HYDRANT ASSEMBLY	16	EA	5,000.00	80,000
11	PLACE 3" ASPHALT PAVING OVER 8" TYPE II BASE FOR MAIN DRIVES	400,000	SF	4.00	1,600,000
12	INSTALL CONCRETE SIDEWALKS	75,000	SF	11.00	825,000
13	INSTALL CURB & GUTTER	16,000	LF	25.00	400,000
14	DETENTION BASIN EXCAVATION	30,000	CY	6.00	180,000
15	HAUL & PLACE DETENTION BASIN EXCESS TO PROJECT SITE	30,000	CY	13.00	390,000
16	MISC PIPE INLET/OUTLETS FOR BASIN	1	LS	500,000.00	500,000
17	STREET IMPROVEMENTS ON PECOS DUE TO UNDERGROUND WORK	60,000	SF	8.00	480,000
18	GENERAL CONDITIONS/SUPERVISION	1	LS	1,050,000.00	1,050,000
19	BONDS/INSURANCE	1	LS	150,000.00	150,000
	Total for Schedule 1				**$20,132,500**

Schedule 2

1	7% OVERHEAD	1	LS	1,410,000.00	1,410,000
2	7% PROFIT	1	LS	1,410,000.00	1,410,000
	Total for Schedule 2				**$2,820,000**
				Total ~~Proposal~~ Price:	**$22,952,500**

BUDGET

Submitted: _____ **Accepted:** _____

05/22/2024

Dear Customer:

Subject: Power Availability: Project ID 3012249529 - DESERT PINES MASTER PLAN AVAILABILITY

This letter is in response to your power availability request. Attached is an info only planning memo, and the ballpark estimate if it was requested. **Please be advised that no capacity is being reserved at this time. This request will not result in a design, construction activity, or a new meter being set.**

The location and facilities required to serve the project will be defined in a formal planning document after the actual request for a Formal Planning Package is submitted.

If you decide to proceed with this formal planning project, you will be required to submit a new Project through our New Construction Portal requesting a formal project. **This request is now closed.**

Should you have any questions, please feel free to email me

at: Paola.Oseguera@nvenergy.com.

Sincerely,

Paola Oseguera

Utility Designer

NVEnergy

DISTRIBUTION PLANNING DEPARTMENT
PLANNING MEMO

Date:	May 17, 2024	ISD:	6/15/25
Project ID:	3012249529	Source Fdr:	**AR1210, AR1213**
EPD:	5,728 KVA	Reviewed by:	
Planner:	Clay Frister	Cc:	G. Ramirez
Subject:	DESERT PINES MASTER PLAN AVAILABILITY		

Note

- No capacity will be reserved for this project and the requirements to serve will be reevaluated and may be different following receipt of request for Binding Design/Formal Planning.
- Service to this will require the addition of **Budget Id's DSAAR – Brooks 1205 Feeder Breaker** current ISD 6/1/31 and **D7358 – Brooks 1205 Feeder** current ISD 6/1/31. This facility is required prior to the Energization of this and/or other Projects.
- Substation Engineering and Project Management departments typically require a minimum of thirty-six (36) month lead time to complete the substation transformer, minimum of eighteen (18) months lead time for bus section, and bank breaker installation, and a minimum of twelve (12) months lead time for feeder breakers. They must be updated periodically on the status of this project. Note that in some cases these departments may require a longer lead time than stated above. Actual lead times, as well as feasible in-service dates, should be determined through discussion with these departments.
- A signed Agreement with the appropriate Advance or financial security may be required prior to NVE beginning design work and material acquisition for the substation transformer and bank breaker addition as well as the bus section and feeder breaker.
- The timing for the addition of the substation equipment will be determined by NVE based upon available system capacity. The timing for the installation of feeder will be dependent upon the Applicant's specific requested in-service dates, or determined by the Applicant's contracted demand load and available system capacity as determined by NVE.

System Contingencies

- Service to this project is contingent upon construction requirements identified in Budget Id **DSAAR – Brooks 1205 Feeder Breaker** current ISD 6/1/31. The installation of this project will be determined by NV Energy.
  [This Contingency is required to be installed BEFORE this Project is Energized]

Contingencies

- Service to this project is contingent upon construction requirements identified in Budget Id's **Budget Id's D7358 – Brooks 1205 Feeder** current ISD 6/1/31. If the identified Contingent Facilities are not installed, then the design and the Total Costs for Applicant's Project, may change.
  [This Contingency is required to be installed BEFORE this Project is Energized]

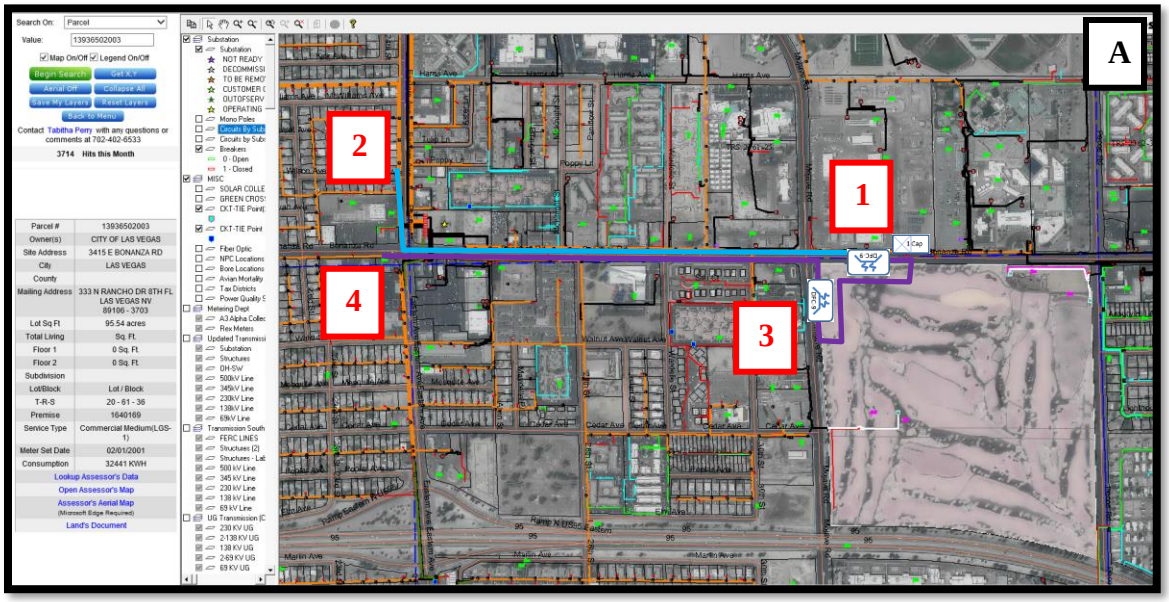
Minimum Requirements

Service from AR1210 - 4,100 kVA

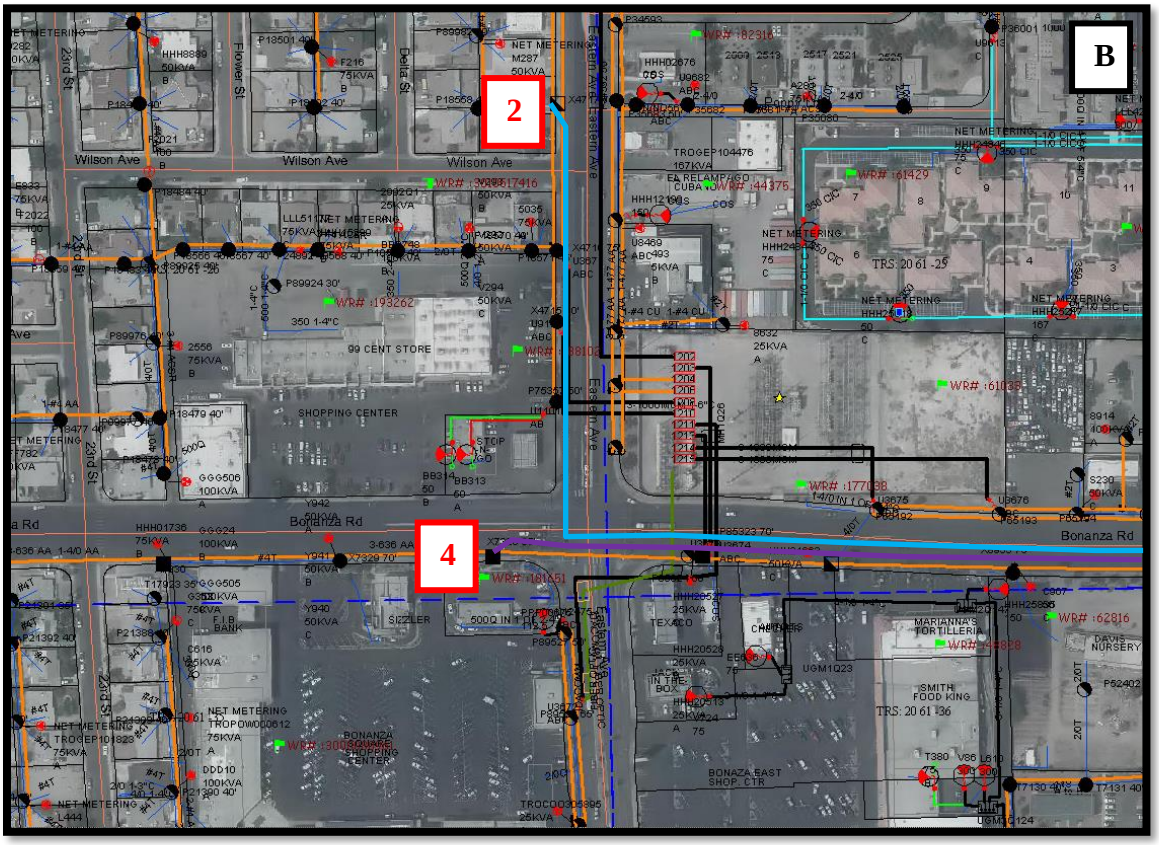
1. Install a DF-9 and a 1,200 kVAR capacitor bank at location (1).
2. Install ~4,000' of 3-1000 MCM cable in 1 of 2-6" conduit from the DF-9 at location (1) to pole X4717 at location (2).
3. Stubout ~50' with 2-6" conduit to the east of the DF-9 at location (1). *Note: Future tie to **AR1213**.*
4. Install any intercept DF-9's as required. If a feeder extension and new fuse cabinet are needed, please contact Distribution Planning for a revision to this planning memo.
5. Serve from the source feeder from around location (1).

Service from AR1213 – 1,628 kVA

1. Install a DF-9 at location (3).
2. Install ~3,300' of 3-1000 MCM cable in 1 of 2-6" conduit from the DF-9 at location (3) to pole X7328 at location (4).
3. Install ~300' of 3-1000 MCM cable in 1 of 2-6" conduit from the DF-9 at location (3) to the DF-9 at location (1). *Note: This creates a tie between **AR1213** and **AR1210**.*
4. Install any intercept DF-9's as required. If a feeder extension and new fuse cabinet are needed, please contact Distribution Planning for a revision to this planning memo.
5. Serve from the source feeder from around location (3).




A
Mojave Market
WB-Bonanza after Mojave
EB Bonanza after Mojave


B
2
4
Wilson Ave
Bonanza Rd
23rd St
Flower St
Delta St
99 CENT STORE
SHOPPING CENTER
SIZZLER
BONANZA EAST SHOP. CTR
SMITH FOOD KING
DAVIS NURSERY


B

Ballpark Cost Sheet

New Construction (12kV Distribution System)

Prices from Maximo's CU Estimating application (prices include Loadings/Indirect Charges). Prices last updated: 1/4/2024

Project ID: **3012249529 - DESERT PINES MASTER PLAN AVAILABILITY**

Project EPD (kVA): **5,728 kva**

This is a preliminary estimate for distribution facilities only (unless otherwise noted below). It is based upon the information and the scope of work you have provided and is solely for the purpose of aiding in your decision making process. Preliminary designs and cost estimates are subject to change to match the actual conditions identified at the time of the binding design.

Cost Summary *(An itemized view of the costs is included on the following pages)*			**Notes:**
	Construction	1,147,256	
	Removals (non-taxable):	2,029	
	Inspection & Scheduling	23,505	
	Design & Coordination	56,870	
	Easements & Permitting	18,668	
	Contracts & Asset Management	1,175	
	Miscellaneous:	0	
	Miscellaneous:	0	
	Subtotal:	**1,249,503**	
20	% Additional Contingency:	249,901	
	Allowance Credit	0	
12.40%	% Tax:**	154,687	
12.40%	% Substructures Tax:***	74,003	
Total Cost (does not include cost of Applicant trenching/substructures):		**1,728,093**	

** Tax Rate shown is the current rate, but is subject to change at any time.

*** All required trenching and substructures are your responsibility in accordance with Public Utilities Commission of Nevada (PUCN) regulatory tariff, Rule 9 (section A.12). Work must be performed in accordance with NV Energy standards. After inspection and acceptance, these facilities become the property of NV Energy for maintenance purposes in the form of a non-cash contribution. Cost for this work is not paid directly to NV Energy and is not included in this estimate. However, a Substructures Tax will be collected as part of your project's cost based on the reasonable value of those facilities and the tax rate in effect at the time. The estimated taxable value of such facilities for this project is shown below, but is mainly comprised of trenching, conduit, boxes, vaults, and pads and may not include a realistic approximation of other costs you may encounter such as paving, restoration, concrete encasement, etc. You are encouraged to request a quote from a trenching contractor to help determine your total cost.

$596,801.99 **(estimated taxable value of trenching and substructures, non-cash contribution)**

See PUCN Rule 9 (and all other PUCN Rules) at the link below for full details on cost responsibility:

www.nvenergy.com/company/rates/snv/rules/

Estimated connection point. The point of connection may change at the time of design to accommodate field conditions.

Cross streets: EASTERN & BONANZA

Facility number: AR1210, AR1213

Approximate distance from edge of property to estimated connection point: 4,000 FT

Additional Notes/Assumptions:

BALLPARK FOR OFFSITE FEEDER INSTALLATION COST ONLY

Date Created 5/22/20247:00 AM

LAS VEGAS
CITY COUNCIL

CAROLYN G. GOODMAN
Mayor
BRIAN KNUDSEN
Mayor Pro Tem
CEDRIC CREAR
VICTORIA SEAMAN
OLIVIA DIAZ
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City Manager

PUBLIC WORKS
JOEY PASKEY, P.E., PTOE
DIRECTOR

CITY HALL
495 S. MAIN ST.
LAS VEGAS, NV 89101
702.229.6011 | VOICE
711 | TTY

cityoflasvegas | lasvegasnevada.gov

June 20, 2024

Randy W. Carroll, P.E.
Westwood Professional Services
5725 Badura Avenue
Las Vegas, NV 89118

RE: Desert Pines Master Traffic Impact Study Conceptual Approval, TIA76237

Dear Mr. Carroll:

The Transportation Engineering Division of the City of Las Vegas has reviewed the master traffic study for the Desert Pines Master Planned Community. The development is to be located on the southwest corner of Bonanza Road and Pecos Road. The development is planned to include 391 single-family attached dwelling units, 1,109 multi-family dwelling units, 119,000 square feet of retail use, 11,000 square feet of office use, a 35,000 square foot day care facility, 23,000 square feet of civic/entertainment use and 7 acres of park and trails. This letter constitutes a conceptual approval of this development, with the following conditions:

1. Additional rights-of-way in accordance with Clark County Area Standard Drawing #201.1 are required at this time to provide exclusive right turn lanes at the following locations:
   a) Bonanza Road eastbound at Pecos Road (3)
   b) Mojave Road northbound at Cedar Avenue (5)
   c) Bonanza Road eastbound at Street D (102)
   d) Mojave Road northbound at Street A (106)
   e) Pecos Road southbound at Street A (113)

   Construction of improvements on these rights-of-way is required at this time. The study indicates that a southbound right turn lane may be required on Pecos Road at Cedar Avenue (119); however the Cedar Trail is planned to be on the north side of Cedar Avenue at this location. Given the small numbers of anticipated right turning vehicles (23 in the AM peak hour and 32 in the PM peak hour), it seems preferable to avoid widening the trail crossing.

2. Additional rights-of-way in accordance with Clark County Area Standard Drawing #234.1 are required at this time for bus turnouts at the following locations:
   a) Bonanza Road east of Mojave Road (2)
   b) Pecos Road south of Bonanza Road (3)
   c) Pecos Road south of Cedar Avenue (119)

   Construction of improvements on these rights-of-way is required at this time. Bus shelter pad easements are required to be granted to the RTC at each location if requested.

3. Additional rights-of-way in accordance with Clark County Area Standard Drawing #234.4 for a bus turnout/right turn lane are required at this on eastbound Bonanza Road approaching Street E (103). Construction of improvements on these rights-of-way is required at this time. A bus shelter pad easement is required to be granted to the RTC if requested.

4. The developer is required to install a median in Bonanza Road from Mojave Road to Pecos Road. Left turns in and out will be permitted for Street D/Family Courts (102) and for the City of Las Vegas East Yard on the north side of Bonanza Road, located between Streets B and C (100 and 101). Left turns in, but not out, will be permitted for Street E (103). Street B and C (100 and 101) will be restricted to right turns only. Storage lengths for left turns from Bonanza Road will be established with the technical acceptance of this study.

5. All internal public streets are required to be constructed by the master developer. These streets are Cedar Avenue and Streets A, B, C, D and E, as well as the street connecting the south ends of Street D and Street E (Street F). All public streets must terminate in an acceptable manner. Specifically, the intersections of Street F with Streets D and E must be developed as a knuckle per CCASD 211 unless otherwise approved by the City Engineer. All pubic streets are required to be constructed with the first phase of development unless a phasing plan is submitted to and approved by the Department of Public Works.

6. Center turn lanes are not required on internal public streets. However, exclusive left turn lanes must be developed at all intersections with boundary streets where left turns from the internal street are permitted. A minimum of 150' of left turn storage must be developed on Cedar Lane westbound at Mojave Road (5) and on Street A westbound at Mojave Road (106). A minimum of 100' of left turn storage must be developed at all other locations. This storage will be developed by ending the on-street parking to provide the additional lane. Travel lanes must transition appropriately per AASHTO standards between the left turn lane and the resumption of on-street parking.

7. In general, on-street parking is proposed to be provided on both sides of the internal public streets; this is acceptable except where typically prohibited and where exclusive left turn lanes must be developed.

8. At all internal intersections, the intent is to bulb out the curbline at intersections, shadowing the on-street parking. This is acceptable in concept. However, turning templates must be provided to show that these intersections will accommodate an SU-30, as well as meeting fire department requirements.

9. The following intersections are required to be installed as raised intersections unless not allowed by the Fire Department:
   a) Street A and Street C (109)
   b) Street A and Street D (111)
   c) Street A and Street E (112)
   d) Cedar Avenue and Street B (114)
   e) Cedar Avenue and Street D (116)
   f) Cedar Avenue and Street E (117)

10. The developer is required to install a traffic signal at the intersection of Cedar Avenue and Pecos Road (119), replacing the existing beacon at the trail crossing. Per "Guide for Improving Pedestrian Safety at Uncontrolled Crossing Locations" by FHWA, a flashing beacon is not appropriate at this location; a pedestrian hybrid beacon (PHB) is preferred. As PHBs do not provide indications for side street movements, a traffic signal is required to be installed at this location.

11. The developer is required to install underground improvements for future traffic signals at the intersections of Cedar Avenue and Mojave Road (5) and Bonanza Road and Street D/Family Courts (102). These undergrounds will include conduit, pull boxes, pole bases, poles and luminaries.

12. Bicycle facilities are required on all internal public streets. Trails are shown on the north side of Cedar Avenue and the east side of Street D. Provided that these trails are at least 12' wide, they will serve as bike facilities. Where 12' trails are not provided, 5' bike lanes on each side of the street must be provided unless an alternative bicycle facility is proposed to and accepted by the City Traffic Engineer.

Prior to the technical acceptance of the study, the following issues must be addressed:

1. The study used internal capture procedures per NCHRP 684. This appears appropriate; however the trip reductions from internal capture should only apply to the external roadways. Internal capture should not apply to internal roadways.

2. The study noted that the Southern Nevada Household Travel Survey identified that the mode choice for work trips within the City of Las Vegas to be 5.1% for walking, 0.4% for biking and 2.0% for transit. However, the study did not provide justification for applying a reduction for alternative mode choice beyond that inherent in the counts conducted for the Trip Generation manual.

3. Provide an access management plan showing the medians to be constructed by this development in the boundary streets (Bonanza Road, Mojave Road and Pecos Road). Show that these medians will provide adequate storage and will adequately deter movements permitted that are not permitted, specifically where left turns to or from boundary streets are prohibited.

This conceptual approval does not supersede or eliminate conditions of approval imposed by the Planning Commission and/or the City Council. An addendum to this traffic study may be required if the development of the site occurs in a manner not in keeping with the land use assumptions contained in the study. Technical acceptance of this study is required prior to submittal of the civil plans to the Land Development section of Building & Safety. Please contact me at 229-2452 if you have any questions.

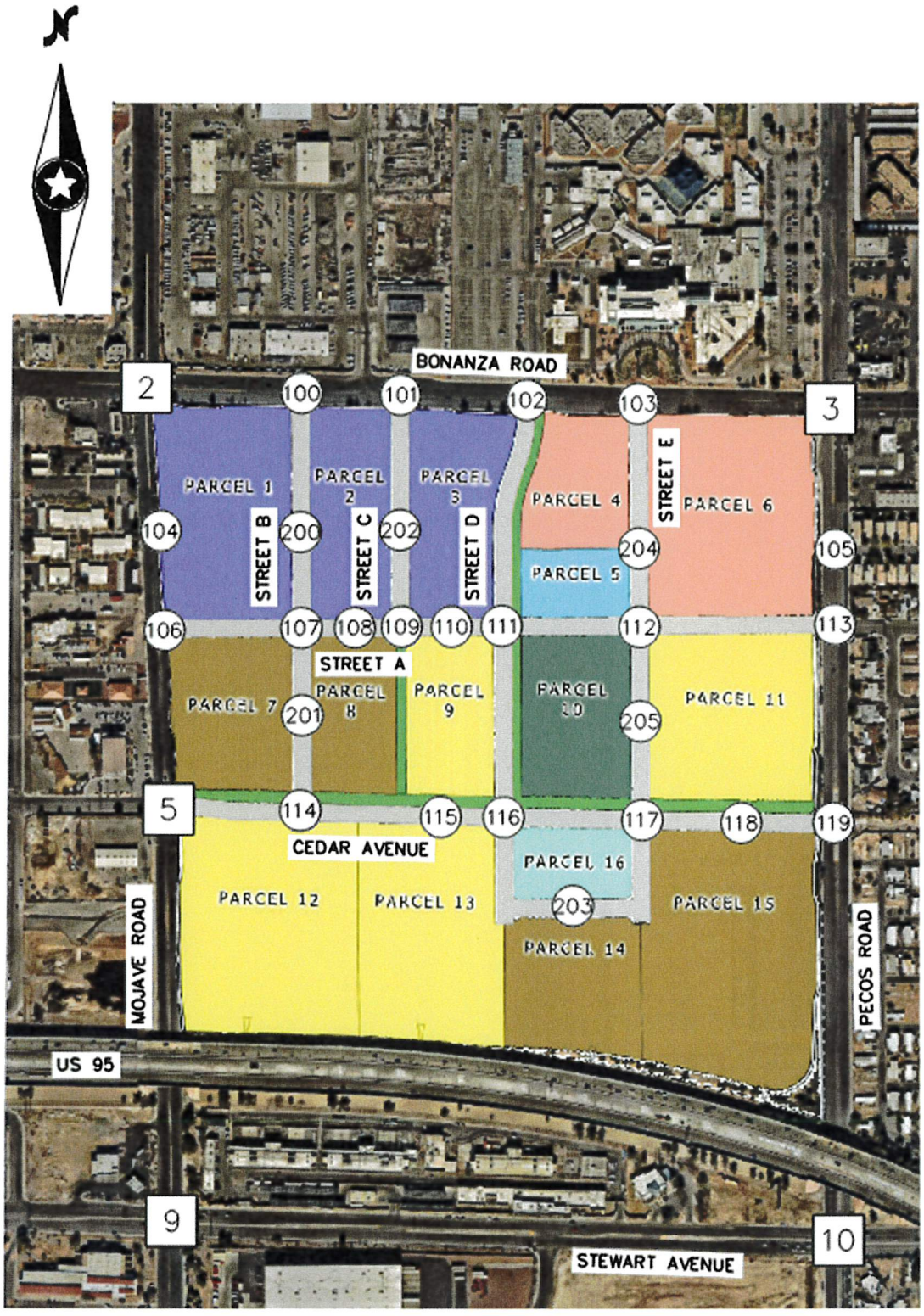
Sincerely,

Rick Schroder, P.E.
Transportation Planning

RES

cc: Joseph Norby, P.E.
Sean Robinson, P.E.
Keith Letus, P.E.
Bart Anderson, P.E.
Lucien Paet, P.E.
file

Project Intersections



Phase I Environmental Site Assessment

Desert Pines Golf Club

3415 East Bonanza Road, Las Vegas, Nevada 89101

Clark County Assessor's Parcel Number 139-36-502-003

Prepared For:
Daniel Falcon
McCormack Baron Salazar Development, Inc.
117 South Boyle Avenue
Los Angeles, California 90033

Prepared By:
BEC Environmental, Inc.
7241 West Sahara Avenue, Suite 120
Las Vegas, Nevada 89117
(702)304-9830

www.becnv.com

BEC Project No. *187.22.001*

Date March 1, 2023 - Revision 1

bec environmental, inc.
Environmental Services

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ATTACHMENT 2 – Interview Documentation
ATTACHMENT 3 – Local and Regulatory Records
ATTACHMENT 4 – The EDR Radius Map Report
ATTACHMENT 5 – EDR Historical Documentation
ATTACHMENT 6 – Site Reconnaissance Documentation
ATTACHMENT 7 – Environmental Professional Resumes and Certifications

STANDARD ABBREVIATIONS

ACM	Asbestos Containing Material
APN	Assessor's Parcel Number
AST	Aboveground Storage Tank
ASTM	American Society for Testing and Materials
AUL	Activity and Use Limitation
BER	Business Environmental Risk
bgs	Below Ground Surface
BTEX	Benzene, Toluene, Ethylbenzene and Xylene
CEM	Certified Environmental Manager
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
CERCLIS	Comprehensive Environmental Response, Compensation, and Liability Information System
CCHD	Clark County Health District
CFR	Code of Federal Regulations
CORRACTS	Corrective Actions
CREC	Controlled Recognized Environmental Condition
DRI	Desert Research Institute
ECHO	Enforcement and Compliance History Online
EDR	Environmental Data Resources, Inc.
EPA	United States Environmental Protection Agency
ERNS	Emergency Response Notification System
ESA	Environmental Site Assessment
FEMA	Federal Emergency Management Agency
FINDS	Facility Index System
GIS	Geographic Information System
HREC	Historical Recognized Environmental Condition
LBP	Lead Based Paint
LNG	Liquified Natural Gas
LUST	Leaking Underground Storage Tank
MTBE	Methyl Tert-Butyl Ether
NDEP	Nevada Division of Environmental Protection
NDWR	Nevada Division of Water Resources
NFA	No Further Action
NFRAP	No Further Remedial Action Planned
NPDES	National Pollutant Discharge Elimination System
NPL	National Priority List
NPMS	National Pipeline Mapping System
PCB	Polychlorinated biphenyl
RCRA	Resource Conservation and Recovery Act
REC	Recognized Environmental Condition
SEMS	Superfund Enterprise Management System
SHWS	State Hazardous Waste Site
SNHD	Southern Nevada Health District
TPH	Total Petroleum Hydrocarbons
TSD	Treatment, Storage, and Disposal
UST	Underground Storage Tank
VEC	Vapor Encroachment Condition
WRCC	Western Regional Climate Center

COMMON UNITS OF MEASURE

ft	Foot
ft^2	Square foot
gal	Gallon
mg/kg	Milligram per kilogram
mg/L	Milligram per liter
ppb	Parts per billion
ppm	Parts per million
yd^3	Cubic yard
µg/kg	Microgram per kilogram
µg/L	Microgram per liter
°F	degrees Fahrenheit

EXECUTIVE SUMMARY

McCormack Baron Salazar Development, Inc. (MBS) retained BEC Environmental, Inc. (BEC) to perform a Phase I Environmental Site Assessment (ESA) of the Desert Pine Golf Course located on Clark County Assessor's Parcel Number (APN) 139-36-502-003 (subject property). The purpose of the Phase I ESA was to identify, to the extent feasible, Recognized Environmental Condition (RECs) in connection with the Subject property. It should be acknowledged details were not included or fully developed in this section, and the report must be read in its entirety for a comprehensive understanding of the items contained herein. In summary, the following items were noted:

- The Desert Pines Golf Club is located at 3415 East Bonanza Road, Las Vegas, Nevada 89101. The subject property is a 95.5-acre parcel, developed with a golf course. Structures associated with the golf course include the club house, a driving range building, a pump house, and a restroom.

- The subject property is owned by the City of Las Vegas. The surrounding area is a commercial and residential development in the northeast portion of the Las Vegas Valley.

BEC obtained a signed User Questionnaire from Mike Saunders with MBS. The questionnaire indicated no environmental concerns were known (**Attachment 2 – Interview Documentation**).

The regulatory database report was purchased through Environmental Data Resources, Inc. (EDR) (**Attachment 4 – EDR Radius Map Report**) and file requests were received from Nevada Division of Environmental Protection (NDEP) and Southern Nevada Health District (SNHD) (**Attachment 3 – Local and Regulatory Records**). The following is a summary of sites listed on the Subject property and selected upgradient or adjoining sites that were identified in the EDR report and regulatory files:

- Rebel Oil Company #92, Facility ID: 8-001861, is located 0.05 miles northwest of the subject property at 3051 E Bonanza Road, Las Vegas, Nevada 89101. A release was discovered in shallow soil and groundwater in October 2015. No remedial action has taken place at the site to address contamination. Quarterly groundwater monitoring was conducted from 2015 to 2021 to assess a benzene plume present at the site. Monitoring reports showed the plume to have reached equilibrium and is not likely to migrate to adjoining properties. NDEP granted a No Further Action letter for the site with contamination remaining in place. BEC conducted a vapor encroachment condition (VEC) screening through EDR's VEC screening tool (VEC App) and determined the site to be a potential VEC risk to the subject property as the site upgradient to the subject property with contamination to groundwater still in place. Based on the information, the site is adjoining and upgradient to the subject property, and a benzene plume remains at the site; vapor encroachment may be present within the subsurface of the subject property. **Therefore, the Rebel Oil Company #92 is considered a REC to the subject property at this time.**

- 7-Eleven #26627, Facility ID: 8-000619, was located 0.03 miles southeast of the subject property at 3501 East Bonanza Road. Two closed Leaking Underground Storage Tank (LUST) cases from 2000 and 2010 are associated with site with contamination impacting the soil and groundwater. The first release to soil was discovered reported NDEP in 2000. Soil monitoring indicated the release resided within the northern dispenser island and did not extend beyond its vicinity. Groundwater monitoring was conducted and showed analytical results of BTEX (benzene, toluene, ethylbenzene, and xylenes) and MTBE (methyl tert-butyl ether) in the groundwater below their respective regulatory action levels. NDEP granted an A through K Closure in 2002 with soil contamination left in place. The second release to soil and

groundwater was discovered during business closure activities of the site and was reported to NDEP in 2010. Approximately 392.14 tons of Total Petroleum Hydrocarbons (TPH)-impacted soil and 1,769.10 gallons of TPH-impacted groundwater was removed. Groundwater monitoring from 2011 to 2019 showed analytical results of TPH, BTEX, and MTBE were not above their respective action levels. NDEP granted a No Further Action (NFA) closure letter for the site in 2020. BEC conducted a VEC screening through EDR's VEC App which determined that a VEC risk does not exist at the site as the site is downgradient to the subject property and contamination to groundwater is below the action levels. **Based on the information, the site is adjoining and downgradient to the subject property and an A through K closure LUST case is associated with the site, it is considered to be a Business Environmental Risk (BER) to the subject property at this time.**

BEC performed the site reconnaissance on December 1, 2022, and was accompanied by the Site Engineer, Paul Santos and the Site Assistant Superintendent, Allen Wright. The following is a summary of observations made during the site reconnaissance:

- The subject property is a 95.5-acre public golf course with four man-made ponds. Two stagnant water ponds were located on the north and northwest sections, one freshwater pond was in center section, and a reclaimed water pond was located on the south section of the Subject property.

  The subject property consists of four structures: a one-story club house building with a restaurant/bar with a full kitchen, a banquette room, and a gift shop; a two-story driving range building with a snack bar, men's and women's restrooms, one office/tutor room, first level and second level driving decks, and golf ball cleaning room; a one-story pump house building with a well room and an acid/hazardous substance room; and a restroom building with one men's and women's restroom.

- Two pad-mounted transformers were observed on the subject property.

  - A pad-mounted transformer was observed near the pump house at the southwest section of the subject property. This transformer was used to power the pump house irrigation system. No staining or indication of releases were observed on or around the transformer.

  - A possible leaking pad-mounted transformer was observed at the southwest corner of the subject property. Mr. Wright and Mr. Santos stated they were unaware of what the transformer powered within the site or the age of the transformer. Staining and release of a substance consistent in appearance with transformer oil was observed on the base of the transformer, the concrete pad, and onto the surrounding soil.

BEC has performed a Phase I Environmental Site Assessment in conformance with the scope and limitations of ASTM Practice E1527-21 for the subject property located 3415 East Bonanza Road, Las Vegas, Nevada 89101. Any exceptions to, or deletions from, this practice are described in **Section 1.3** of this report. This assessment has revealed the following **RECSs**, BERs, and significant data gaps in connection with the subject property:

- A potentially leaking pad-mounted transformer was observed on the southwest corner of the subject property. Staining was observed on the base of the transformer, the concrete pad, and onto the surrounding soil. It is unknown if the pad-mounted transformer contained polychlorinated bisphenols (PCB). **Due to the apparent leakage from the transformer and associated concrete and soil staining, BEC considers this to be a REC to the subject property.**

- The pump house building:
  - Three 2,100-gallon and one 1,500-gallon plastic storage tank, and three 55-gallon drums were observed in the acid/hazardous substance room that contained unidentified substances. According to onsite interviews, the substance was likely a pH balancing liquid for the ponds, and the pump house had not been maintained for years. Stains, corrosion, and indications of releases of the substance were observed on the drums and tanks.
  - Free-standing liquid was observed in the acid/hazardous substance room of the pump house. Due to poor visibility of the foundation from the stains, free-standing substances, and debris, it is unknown if the substances had impacted the soil beneath the foundation.

The poor condition of the plastic storage tanks and the free-standing liquid within the acid/hazardous substance room of the pump house are considered to be a REC to the subject property.

- The use of pesticides, herbicides, and fertilizers are of standard use and practice for golf course maintenance. However, the long-term use of such chemicals may be a concern for surface soil and stormwater detention ponds related to future unrestricted land use, therefore, it is considered a BER to the subject property.

  - The pesticides and herbicide chemicals were stated to be on-site in a locked storage unit in a follow-up interview in February 2023. At the time of the site reconnaissance in December 2022, the locked unit was not on site or observed. This is considered a significant data gap and warrants a revisitation to assess the conditions and nature of the chemicals and chemical storage.

- The northwest adjoining Rebel Oil Company #92 gas station has an associated closed LUST in 2021. Based on the information, the site is adjoining and upgradient to the subject property, and a benzene plume remains at the site, vapor encroachment may be present within the subsurface of the subject property. Therefore, the Rebel Oil Company #92 is considered a REC to the subject property at this time.

- The northeast adjoining closed 7-Eleven gas station has two associated closed LUST cases from 2000 and 2010. Based on the information, the site is adjoining and downgradient to the subject property, and an A through K closure LUST case is associated with the site, it is considered to be a Business Environmental Risk (BER) to the subject property at this time.

It is the opinion of BEC the identified conditions above warrant additional investigation to address the leaking transformer for PCB contamination; the pump house acid/hazardous substance room for substances release to the subsurface soils and/or groundwater; the conditions of the soil from long-term use of pesticides, herbicides, and fertilizers; and potential vapor encroachment from the adjoining gas stations.

1 INTRODUCTION

McCormack Baron Salazar Developments, Inc. (MBS) retained BEC Environmental, Inc. (BEC) to perform a Phase I Environmental Site Assessment (ESA) of the Desert Pines Golf Course, located on Clark County Assessor's Parcel Number (APN) 139-36-502-003 (subject property). According to the Clark County Assessor, the site is comprised of a 95.5-acre parcel developed with a golf course. Structures associated with the golf course include a 6,785 square foot (ft^2) club house, a two story 7,402 ft^2 driving range building, a 720 ft^2 pump house, and a 200 ft^2 restroom. The location of the subject property is shown in the Vicinity Map and the Parcel Map (**Attachment 1 - Figures, Figure 1** and **Figure 2**, respectively), The subject property is in a commercial and residential area of Las Vegas, Nevada as depicted in the Area Reconnaissance Map (**Attachment 1 – Figures, Figure 3**).

The following sections identify the purpose, detailed scope of services, significant assumptions, limitations and exceptions, and user reliance information relevant to the preparation of this Phase I ESA report.

1.1 Purpose

The purpose of this Phase I ESA was to identify any Recognized Environmental Condition (REC), Controlled Recognized Environmental Condition (CREC), Historical Recognized Environmental Conditions (HRECs), and/or Business Environmental Risks (BERs) that may be present due to past or present land use of the subject property and/or properties in the subject property vicinity, defined by American Society for Testing and Materials (ASTM) E1527-21, *Standard Practice for Phase I Environmental Site Assessment* as follows:

> The term Recognized Environmental Condition (REC) means (1) the presence of hazardous substances or petroleum products in, on, or at the subject property due to a release to the environment; (2) the likely presence of hazardous substances or petroleum products in, on, or at the subject property (due to release) or likely release to the environment; or (3) the presence of hazardous substances or petroleum products in, on, or at the subject property under conditions that pose a material threat of a future release to the environment. De minimis condition is not a Recognized Environmental Condition. "Likely" is that which is neither certain nor proved but can be expected or believed by a reasonable observer based on the logic and/or experience of the environmental professional, and/or available evidence, as stated in the report to support the opinion given therein.
>
> A Controlled Recognized Environmental Condition (CREC) means recognized environmental condition affecting the subject property that has been addressed to the satisfaction of the applicable regulatory authority, or authorities with hazardous substances or petroleum products allowed to remain in place subject to implementation of required controls (for example, activity and use limitations, other property use limitations).
>
> A Historical Recognized Environmental Condition (HREC) means a previous release of hazardous substances or petroleum products affecting the subject property that has been addressed to the satisfaction of the applicable regulatory authority or authorities and meeting unrestricted use criteria established by the applicable regulatory authority or authorities without subjecting the subject property to any controls (for example, activity and use limitations, or other property use limitations). A historical recognized environmental condition is not a recognized environmental condition.

A Business Environmental Risk (BER) is a risk which can have a material environmental or environmentally driven impact on the business associated with the current or planned use of commercial real estate, not necessarily related to those environmental issues required to be investigated in this practice.

A Vapor Encroachment Condition (VEC) is defined by ASTM E2600-15, *Standard Guide for Vapor Encroachment Screening on Property Involved in Real Estate Transactions,* as the presence or likely presence of Chemicals of Concern that may migrate as vapors into the vadose zone (the area between the ground surface and the water table, in which vapors may migrate) of a property as a result of contaminated soil and/or groundwater on or near the property.

During this assessment, specific existing, potential, or suspect conditions were evaluated that may pose an environmental liability with respect to hazardous substances and/or petroleum products for the current owner, future owners, or operators at the subject property (ASTM, 2021).

1.2 Scope of Work

The scope of work in performing this Phase I ESA included four main tasks: a regulatory records review, site reconnaissance, personal interviews, and report preparation.

1. BEC reviewed readily available records from Clark County Assessor's Office and the regulatory compliance files of The EDR Radius Map Report dated November 28, 2022. Southern Nevada Heath District Records (SNHD) dated December 1, 2022, and a regulatory compliance review of Nevada Division of Environmental Protection (NDEP) files on November 29, 2022.
2. BEC performed the site reconnaissance on December 1, 2022, to make site observations of the subject property and nearby properties.
3. User Questionnaire was completed by Mike Saunders with MBS, November 22, 2022, to obtain additional current or historic site use information.
4. This report comprises the fourth and final task of the Phase I ESA process.

1.3 Limitations and Exceptions

The scope of this evaluation did not include subsurface exploration, soil or water sampling, chemical analysis, or an evaluation of asbestos, biological agents, cultural and historic resources, ecological resources, endangered species, health and safety, indoor air quality (unrelated to releases of hazardous substances or petroleum products into the environment), industrial hygiene, lead, mold, regulatory compliance, or wetlands. Properties surrounding the site were visually inspected from public rights-of-way or fence lines. Our observations were made from readily accessible vantage points. Although a reasonable effort was made to view relevant site features, some features may have been concealed from view.

While this report provides an overview of potential environmental concerns, both past and present, the environmental assessment is limited by the availability of information at the time of the assessment. It is possible unreported disposal of waste or illegal activities impairing the environmental status of the property may have occurred but could not be identified by the assessment. The findings and opinions regarding environmental conditions presented in this report are based on a scope of work authorized by MBS. Note, however, no scope of work, no matter how exhaustive, can identify all contaminants or all conditions above and below ground.

1.4 Significant Assumptions

BEC used the services of a computer database firm to provide a listing of sites within the ASTM standard search distance around the site. BEC assumed the information in this report was accurate unless

conflicting information was obtained from credible sources or field observations made by BECs environmental professional(s) during the site reconnaissance indicated otherwise. Deviations are subsequently noted in this report.

Information regarding the subject property was reasonably ascertainable. Therefore, no other significant assumptions have been made in this report.

1.5 Special Terms and Conditions

The findings, opinions, and conclusions are based on an analysis of the observed site conditions and the referenced literature. It should be understood the conditions of a site can change with time as a result of natural processes or the activities of man at the subject property or within the site vicinity. Additionally, changes to the applicable laws, regulations, codes, and standards of practice may occur due to government action or the broadening of knowledge. The findings of this report may, therefore, be invalidated over time, in part or in whole, by changes over which neither MBS nor BEC has any control. Neither MBS nor BEC can warrant or guarantee that not finding indicators of any particular hazardous material means that this particular hazardous material or any other hazardous materials do not exist on the site. Additional research, including invasive testing, can reduce the uncertainty, but no techniques now commonly employed can eliminate the uncertainty altogether.

The environmental services described in this report have been conducted in general accordance with current regulatory guidelines and the standard of care exercised by environmental consultants performing similar work in the project area. No other warranty, expressed or implied, is made regarding the professional opinions presented in this report. This document is intended to be used in its entirety. No portion of the document, by itself, is designed to completely represent any aspect of the project described herein. MBS or BEC should be contacted if the reader requires any additional information or has questions regarding the content, interpretations presented, or completeness of this document.

1.6 User Reliance

This report may be relied upon and is intended exclusively for use by MBS and their assigns for the purposes stated within a reasonable time from issuance, but in no event later than 180 days from the date of the report. Land or facility use, on- and off-site conditions, regulations, or other factors may change over time, and additional work may be required with the passage of time. Since site activities and regulations beyond our control could change at any time after the completion of this report, our observations, findings, and opinions can be considered valid only as of the date of the site visit. This report should not be relied upon after 180 days from the date of its issuance (ASTM Standard). Any use or reuse of the findings, opinions, and/or conclusions of this report by parties' other than MBS is undertaken at said parties' sole risk.

1.7 Data Gaps

Data gaps are the lack of or inability to obtain information required by this practice despite good faith efforts to gather information. Significant data gaps occur when the data gap impacts the ability to identify RECs.

The use of pesticides, herbicides, and fertilizers are of standard use and practice for golf course maintenance. However, the long-term use of such chemicals may be a concern for surface soil and stormwater detention ponds related to future unrestricted land use. The pesticides and herbicide chemicals were stated to be on-site in a locked storage unit in a follow-up interview in February 2023. At the time of the site reconnaissance in December 2022, the locked unit was not on site or observed. This is considered a significant data gap and warrants a revisitation to assess the conditions and nature of the chemicals and chemical storage.

2 SITE DESCRIPTION

This section provides an overview of the subject property, as well as detailed information regarding site location, land use and zoning information, a description of the local and regional hydrogeological characteristics of the subject property, a list of structures and other improvements, and a general description of adjoining properties. Information regarding the current use of the site and adjoining properties was obtained during records research, site reconnaissance, and personal interviews.

2.1 Location and Site Description

The subject property is located at 3415 East Bonanza Road, Las Vegas, Nevada 89101. Refer to the Vicinity Map (**Attachment 1, Figure 1**) and Parcel Map (**Attachment 1, Figure 2**) for the location of the subject property addressed for the purposes of this study. The Area Reconnaissance Map (**Attachment 1, Figure 3**) depicts observations of adjoining and nearby properties. The Site Reconnaissance Map (**Attachment 1, Figure 4**) depicts observations within the subject property.

Based on information obtained from the Clark County Assessor's Office, the subject property comprises the following structures: a club house and a driving range building located at the northeast corner of the subject property, and a pump house/mechanical building and restroom building located on the west section of the Subject property. The subject property zoning classification is Civic District (C-V) and is in a commercial and residential area. According to the Clark County Assessor's Office, the land use for the subject property is listed as Incorporated Clark County (INCORP).

The current use of the subject property is a public golf course surrounded by residential and commercial development.

2.2 Current Use of Adjoining Properties

The current adjoining property uses are summarized in **Table 2-1**, below.

Table 2-1: Adjoining Property Overview

Direction	Address or APNs	Description
North:	650 N MOJAVE RD	City of Las Vegas East Service Center
	651 N PECOS RD	Clark County Government Offices
	717 N PECOS RD	
East:	3501 E BONANZA RD	7-Eleven gas station
	3551 E BONANZA RD	Commercial building
	ASBURY HILL AVE	Residential neighborhoods
	DIAMOND HEAD DR	
	KUILIMA ROAD	
	PINE AVE	
	PALM DR	
South:	3300 STEWART AVE	City of Las Vegas Department of Public Safety
West:	139-36-699-003	Vacant lot
	3051 CEDAR AVE	Industrial storage/maintenance site
	501 N MOJAVE RD	Iglesia International De Las Vegas
	518 30TH ST	Clark County Government Office
	520 N 30th ST	Spring Mountain Residential (CC Gov. Office)
	531 N MOJAVE RD	Catholic Charities
	551 N MOJAVE RD	Apartment complex

Direction	Address or APNs	Description
	561 N MOJAVE RD	Monsignor C.T. Shallow Apartments
	3051 E BONANZA RD	Rebel Oil gas station

2.3 Physical Setting - Topography and Hydrogeology

Determination of the dominant soil composition at land surface in the vicinity of the subject property was based on information provided by Environmental Data Resources, Inc. (EDR), as supplied from the U.S. Department of Agriculture's Soil Conservation Service. The soil surface is primarily "Land silty clay loam" that is somewhat poorly drained. Four man-made ponds are located on the subject property.

Groundwater data was obtained from the State of Nevada Division of Water Resources – Nevada Hydrology Mapping Application (NDWR) (**Attachment 3 – Local and Regulatory Records**) website and The EDR Radius Map Report (**Attachment 4 – The EDR Radius Map Report**), the general topographic gradient trends downward to the east. Based on a review of The EDR Radius Report, the subject property's elevation is at 1,805 feet above sea level. The surface topography is indicative of the direction of surficial groundwater flow; groundwater is assumed to flow to the east.

Well data was obtained from the NDWR and The EDR Radius Map Report. Well locations are dependent on driller's logs at the time of installment. Seven wells are mapped as being located on the subject property:

- Well 76090 was a monitoring well located at the northwest section of the subject property. The well was plugged and capped with cement in April 1999 (Well logs 76884 and 76886). A replacement well was then developed in May 1999 with a depth to groundwater of 12 feet (ft) (Well logs 76089 and 76090).
- Well 51021 was a monitoring well located at the northeast section of the subject property. The well was first developed in October 1995 with a depth to groundwater of 14 ft. The well log was reviewed and reported the well to be located on the west adjoining property at 501 N Mojave Road.
- Well 137824 was a monitoring well located at the south section of the subject property. The well was capped with cement and plugged/abandoned in 2021. Depth to groundwater data prior to abandonment was not reported. The well location was reviewed, and the well log reported the well to be located at 600 S Decatur Blvd, approximately 5.8 miles west of the subject property.
- Well 137456 was a monitoring well located at the northwest section of the subject property. The well was plugged and capped with bentonite cement and abandoned in August 2021. Depth to groundwater data prior to abandonment was not reported.
- Well 137458 was a monitoring well located at the northwest section of the subject property. The well was plugged and capped with bentonite cement and abandoned in August 2021. Depth to groundwater data prior to abandonment was not reported.
- Well 137461 was a monitoring well located at the northwest section of the subject property. The well was plugged and capped with bentonite cement and abandoned in July 2021. Depth to groundwater data prior to abandonment was not reported.
    - **NOTE**: Well logs 137456, 137458, and 137461 are mapped on the NDWR website as being located on the subject property. Well locations were reviewed, and these wells were associated with a closed LUST case located at the northwest adjoining Rebel Oil

gas station. The wells were located on the Rebel Oil gas station property and N Mojave Road.

Thirty-one additional wells are mapped as being located within 1-mile of the subject property.

Table 2-2: Well Log Information

Well Log No. or Organization ID and monitor location	Date Drilling Began	Owner	Description	Depth of Well (ft)	Static Water Level Depth (ft)
Subject property					
76090	05/11/1999	Desert Pines Golf Club	Monitoring well	30 ft	12 ft
51021	10/03/1995	City of Las Vegas	Monitoring well	67 ft	14 ft
137824	Information unavailable	Madison Marquette Retail Services	Monitoring well. Plugged/Abandoned	24 ft	Information unavailable
137456	Information unavailable	Rebel Oil Co	Monitoring well. Plugged/Abandoned	25 ft	Information unavailable
137458	Information unavailable	Rebel Oil Co	Monitoring well. Plugged/Abandoned	25 ft	Information unavailable
137461	Information unavailable	Rebel Oil Co	Monitoring well. Plugged/Abandoned	25 ft	Information unavailable
Vicinity					
96972	06/14/2005	City of Las Vegas	Dewatering well	30 ft	11 ft
76129	Information unavailable	City of Las Vegas	Dewatering well. Plug/Abandoned	30 ft	Information unavailable
71351	04/22/1998	City of Las Vegas	Monitoring well	19 ft	17 ft
120258	Information unavailable	Behrooz Faridian	Monitoring well. Plugged/Abandoned	35 ft	15.5 ft
126434	08/02/2016	7-Eleven	Monitoring well	25 ft	15.4 ft
134582	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	25 ft	14 ft
129323	04/14/2017	Jose Rios	Monitoring well	25 ft	Information unavailable
126433	08/02/2016	7-Eleven	Monitoring well	25 ft	12.8 ft
134586	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	24 ft	13.5 ft
134584	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	25 ft	13.5 ft

Well Log No. or Organization ID and monitor location	Date Drilling Began	Owner	Description	Depth of Well (ft)	Static Water Level Depth (ft)
134587	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	23 ft	14 ft
126431	08/01/2016	7-Eleven	Monitoring well	24 ft	14.5 ft
126432	08/01/2016	7-Eleven	Monitoring well	25 ft	14 ft
134585	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	24 ft	13 ft
134583	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	25 ft	14 ft
134590	04/14/2017	Jose Rios	Monitoring well. Plugged/Abandoned	23 ft	13 ft
134589	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	24 ft	14 ft
129322	04/13/2017	Jose Rios	Monitoring well	25 ft	Information unavailable
134588	Information unavailable	7-Eleven	Monitoring well. Plugged/Abandoned	24 ft	14 ft
114184	07/20/2011	7-Eleven	Monitoring well	26 ft	13.25 ft
90004	06/23/2003	Becker Enterprises	Monitoring well	50 ft	47 ft
48103	06/23/1995	David Breault	Monitoring well. Plugged/Abandoned	Information unavailable	Information unavailable
54377	07/07/1954	E A Jurad	Domestic well	100 ft	14 ft
137459	Information unavailable	Rebel Oil Co	Monitoring well. Plugged/Abandoned	25 ft	Information unavailable
131505	11/15/2018	Rebel Oil Co	Monitoring well	25 ft	Information unavailable
131504	11/15/2018	Rebel Oil Co	Monitoring well	25 ft	Information unavailable
137457	11/15/2018	Rebel Oil Co	Monitoring well. Plugged/Abandoned	25 ft	Information unavailable
137462	Information unavailable	Rebel Oil Co	Monitoring well. Plugged/Abandoned	30 ft	Information unavailable
137460	Information unavailable	Rebel Oil Co	Monitoring well. Plugged/Abandoned	25 ft	Information unavailable
127671	03/13/2017	Patrick Cason	Monitoring well	25 ft	20 ft
124775	12/10/2015	Rebel Oil Co	Monitoring well	30 ft	14.5 ft

Rainfall and snowmelt from the Spring Mountains recharge the local aquifer system and feed into the water table. The Federal Emergency Management Agency (FEMA) Flood Zone Map (**Attachment 1 - Figures**, **Figure 5**) depicts the location of the subject property in Flood Zone X.

The Western Regional Climate Center (WRCC) (**Attachment 3 – Local and Regulatory Records)** historical weather data reported temperatures near the site reached an average annual max temperature of 80.1 °F and an average annual minimum temperature of 56.9 °F from 1981 to 2010 (DRI, 2022). Precipitation averaged 4.2 inches of annual rainfall. The WRCC station 264436 is in Las Vegas, Nevada, approximately 6.5 miles south of subject property (DRI, 2022).

3 USER PROVIDED INFORMATION

The following section discusses information provided during interviews with persons associated with the subject property and/or its representatives during this study (**Attachment 2 – Interview Documentation**). A User Questionnaire will be completed by the User prior to closing.

3.1 Reason for Performing a Phase I

MBS requested a Phase I ESA to evaluate existing site conditions and land use history to identify potential environmental liabilities and to access the possibility of impairments due to the presence, handling, or disposal of hazardous substances.

3.2 Owner, Property Manager, and Occupant Information

3421 E Bonanza Road, Las Vegas, Nevada 89101 is owned by the City of Las Vegas. Based on information obtained from the Clark County Assessor's Office, the subject property comprises a public golf course and is currently zoned as Civic District (C-V).

The current occupant of the subject property is Desert Pines Golf Club.

3.3 Environmental Liens or Activity and Use Limitations

Based on information provided during interviews with Site Engineer Paul Santos and Site Assistant Superintendent Allen Wright, as well as stated on the User Questionnaire by Mike Saunders, no environmental liens or activity and use limitation (AULs) are associated with the subject property (**Attachment 2 – Interview Documentation**). Additionally, no environmental liens or AULs searches were conducted for this report. An environmental lien and AUL search of land title records will be conducted prior to closing.

3.4 Specialized Knowledge

When queried regarding specialized knowledge concerning the environmental status and potential issues of concern, Mr. Saunders stated he had no knowledge of the subject property that might indicate the past or present use of hazardous substances on the site or nearby properties.

3.5 Commonly Known or Reasonably Ascertainable Information

When queried regarding commonly known or reasonably ascertainable information regarding the environmental status and potential issues of concern, Mr. Saunders stated the past uses of the subject property was a golf course and had no knowledge of any specific chemicals present on site, information of possible contamination on the site, or underground storage tanks present on site.

3.6 Valuation Reduction for Environmental Issues

When queried regarding valuation reduction for environmental issues, Mr. Saunders stated that this was not applicable.

4 RECORDS REVIEW

The following sections include results and discussion of the search of local, state, and federal standard record sources.

4.1 Title Records

Title records retrieved from the Clark County Assessor's Office on November 29, 2022, confirmed the City of Las Vegas as the current owner of the subject property (**Attachment 3 – Local and Regulatory Records**).

The readily accessible history of ownership information is presented in **Table 4-1.**

Table 4-1: Ownership History

Lot Information	Document Date	Owner	Description	Document Type
139-36-502-003	11/20/1935	City of Las Vegas	PT N2 NE4 SEC 36 20 61 Record Doc. No. 00000022:59327	Information unavailable

4.2 Environmental Database Search

A search of available federal and state environmental records was obtained from EDR. A copy of the documents provided by EDR can be found in the below referenced attachments:

- **Attachment 3 – Local and Regulatory Records**
- **Attachment 4 – The EDR Radius Map Report**
- **Attachment 5 – Historical Map Reports and Imagery Data**

The regulatory database search contained The EDR Radius Map Report (**Attachment 4 – The EDR Radius Map Report**) was reviewed to assess possible RECs within the ASTM approximate minimum search distances. Some records reviewed pertain not only to the property, but also to properties within an additional approximate minimum search distance to help assess the likelihood of migrating hazardous substances or petroleum products. Relevant regulatory records for the case files discussed below are included in **Attachment 3 – Local and Regulatory Records**.

Numerous databases were searched during the preparation of this report. Those required under ASTM Standards E1527-21 (ASTM, 2021), and E2600-15 (ASTM, 2015) have been selected for discussion, in addition to noteworthy sites returned from supplemental databases, as applicable. Minimum search distances established by the ASTM Standard were requested for each of the required federal and state databases. Where the ASTM Standard for Phase I Environmental Site Assessments requires the database to be searched for the property and adjoining properties the minimum search distance is 0.125 miles. The required databases, database update information, and search distances, as well as the number of remaining sites identified within the associated search radii are summarized in **Table 4-2** and **Table 4-3.** Additional database results are summarized in **Table 4-4**.

Table 4-2: Federal Environmental Records

Record Source	ASTM / EDR Search Distance (miles)	EDR Search Distance (miles)	Within Subject property	Remaining Sites Within Search Radii	REC Identified
National Priorities List (NPL) Facilities	1.0	1.0	0	0	No
Delisted NPL Facilities	0.5	1.0	0	0	No
Superfund Enterprise Management System (SEMS) Facilities [formerly Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS) Facilities]	0.5	0.5	0	0	No
SEMS - Archive [formerly CERCLIS No Further Remedial Action Planned (NFRAP) Facilities]	0.5	0.5	0	0	No
Resource Conservation and Recovery Act (RCRA), Corrective Actions (CORRACTS) Treatment, Storage, and Disposal (TSD Facilities)	1.0	1.0	0	0	No
RCRA Non-CORRACTS TSD Facilities	0.5	0.5	0	0	No
RCRA Non-Generators	0.125	0.125	0	0	No
RCRA Large Quantity Generators	0.125	0.125	0	0	No
RCRA Small Quantity Generators	0.125	0.125	0	0	No
RCRA Very Small Quantity Generators [formerly Conditionally Exempt Small Quantity Generators]	0.125	0.125	0	1	No
Federal Institutional/Engineering Control Registries	Property Only	Property Only	0	0	No
Federal Emergency Response Notification System (ERNS) List	Property Only	Property Only	0	0	No

Table 4-3: State Environmental Records

Record Source	ASTM Minimum Search Distance (miles)	Within Subject property	Remaining Sites Within Search Radii	REC Identified
Equivalent NPL Facilities	1.0	0	0	No
Equivalent SEMS-CERCLIS Facilities [State Hazardous Waste Site (SHWS)]	0.5	0	6	No
Leaking Underground Storage Tanks (LUST)	0.5	0	2	No
Registered Underground Storage Tanks (UST)	0.125	0	7	No
Registered Above Ground Storage Tanks (AST)	0.125	0	0	No
Federal and Tribal Voluntary Cleanup Sites	0.5	0	0	No
Brownfield Sites (State and Local Records)	0.5	0	0	No
State/Tribal Landfill/Solid Waste Disposal Sites	0.5	0	0	No
State/Tribal Open Dump Inventory	0.5	0	0	No

Table 4-4: Additional Relevant Environmental Records

Record Source	EDR Search Distance (miles)	Within Subject property	Remaining Sites Within Search Radii	REC Identified
EDR Historical Auto	0.125	0	1	No
FINDS	0.001	1	0	No

Federal and State Environmental Records

Federal and State environmental records were reviewed to assess for potential RECs. Those identified as the subject property, adjoining properties, or upgradient properties of concern are discussed in the appropriate database listings below.

United States EPA, RCRA Generators List

This database identifies EPA-listed facilities which generate or transport hazardous waste or meet other RCRA requirements. The types of facilities within this database include Large Quantity Generators, Small Quantity Generators, and Conditionally Exempt Generators.

The EDR Radius Map Report identified one site within a 0.125-mile radius of the subject property. The up-gradient site is discussed in further detail below.

- City of Las Vegas Facilities Management-Hazardous Waste, EPA ID: NVR000036384, was located 0.017 miles northwest of the subject property at 3108 E Bonanza Road, Las Vegas, Nevada 89101. The site is classified as a Conditionally Exempt Small Quantity Generator. Based

on EDR and no reports of releases of hazardous substances or petroleum products are associated with this site, it is not considered a REC to the subject property.

State/Tribal Equivalent SEMS (formerly CERCLIS): NDEP Bureau of Corrective Actions, SHWS List
The NDEP Bureau of Correction Actions maintains a list and oversees cleanup of releases of regulated substances.

The EDR Radius Map Report identified six sites within a 0.5-mile radius of the subject property. Of these, three were down-gradient or cross-gradient to the subject property. The up-gradient sites are discussed in further detail below.

- City of Las Vegas, Facility ID: H-000259, was located 0.017 miles northwest of the subject property at 3140 E Bonanza Road, Las Vegas, Nevada 89101. A release was reported in August 2004 that impacted the soil and groundwater due to a hydraulic oil release from a hydraulic oil reservoir tank (Tank) and a hydraulic oil lift (Lift). The Tank and Lift were removed from the site and soil samples were collected from the excavation pits. Laboratory analysis reported TPH concentrations of 3,800 mg/kg and 380 mg/kg from the soils beneath the Tank and Lift, respectively. In the same month, excavation activities were conducted in the former locations of the Tank and Lift. Confirmation samples were collected, and laboratory analysis reported TPH concentrations of 890 mg/kg and 52 mg/kg from the Tank location and Lift location, respectively. Additional excavation was conducted at the Tank location and confirmation soil samples showed total petroleum hydrocarbons (TPH) concentrations at 10 mg/kg. Approximately 18.5 tons of TPH impacted soils was removed and transported offsite for disposal. NDEP issued an A through K closure of the site in December 2004. Based on the information, the contamination below action limit remains on site, and the release was to soil only, the site was not considered a REC to the subject property.

- City of Las Vegas, Facility ID: 8-000319, was located 0.076 miles northwest of the subject property at 633 N Mojave Road, Las Vegas, Nevada 89101. A release was reported in January 1991 after the removal of underground storage tanks (USTs) at the site in March 1991. Soil sampling was conducted after the removal of the USTs. Laboratory analysis reported TPH concentrations were below the NDEP state level. During the removal of the UST, groundwater was encountered within the excavation pit. Clark County Health District (CCHD) (currently SNHD) requested one water sample be collected within the UST excavation pit in April 1991 for TPH and benzene, toluene, xylene, and ethyl-benzene (BTEX). Laboratory analysis reported no concentrations of TPH and BTEX were detected. CCHD granted closure and required no further actions in May 1991. Based on the information and impact was to soil only, this site was not considered a REC to the subject property.

- Las Vegas Auto Auction, Facility ID: 8-001420, was located 0.3 miles southwest of the subject property at 101 N Mojave Road, Las Vegas, Nevada 89101. A release was reported to CCHD in September 1994 due to a discovery of TPH impacted soil during the removal of two USTs. Soil samples were collected, and laboratory analysis reported no TPH concentrations were detected above the reportable limits. Approximately 157 tons of soil was excavated and transported off-site for disposal. In April 1994, four groundwater monitoring wells were installed to analyze TPH and BTEX concentrations. Groundwater samples were collected, and laboratory analysis reported no detectable levels of TPH or BTEX above the reporting limit present. CCHD issued a

no further action (NFA) letter in May 1995 and monitoring wells were plugged and abandoned in June 1995.

A Phase II ESA was performed in October 2007 to assess potential TPH impacted soil and groundwater. Ten soil borings were installed (B-1 through B-10) throughout the site. Soil samples collected reported TPH concentrations of 1,600 mg/kg at 5 to 7 ft below ground surface (bgs) and 2,200 mg/kg at 7 to 9 ft bgs in borings B-9 and B-6, respectively. Groundwater samples reported no TPH concentrations at or above the action limits. No remediation activities were performed and a reportable release from these results was reported to NDEP in November 2012. Due to the nature of the release being most likely caused from the 1994 release, response efforts, and impact was to soil only, NDEP issued an NFA letter in January 2013. Based on the information and impact was to soil only, this site is not considered REC to the subject property.

Leaking Underground Storage Tanks (LUST)
Leaking Underground Storage Tank Incident Reports. LUST records contain an inventory of reported leaking underground storage tank incidents. Not all states maintain these records, and the information stored varies by state.

Table 4-5: State/Tribal LUST Database

The below table summarizes the LUST cases located on the subject property, adjoining and / or upgradient to the subject property. NDEP files were requested for each site, reviewed, and discussed further below.

The EDR Radius Map Report and NDEP file review identified four sites within a 0.5-mile radius of the subject property. Of these, one was down-gradient or cross-gradient to the subject property. The up-gradient sites are discussed in further detail below.

Location Name/Facility ID	Address	Distance/Direction from Site (EDR)	Gradient	Media/ Contaminant	Date Closed
Rebel Oil Company #92 Facility ID: 8-001861	**3051 East Bonanza Road**	**0.05 miles**	**Up-gradient**	**Groundwater Gasoline**	**8/26/2021**
7-Eleven #226627	3501 East Bonanza Road	0.03 miles	Downgradient	Soil and Groundwater Gasoline	6/26/2002 and 4/30/2020

Line items in **bold** (on the above table) were identified as a REC, HREC, or CREC for the subject property at the time of this report.

- Rebel Oil Company #92, Facility ID: 8-001861, was located 0.05 miles northwest of the subject property at 3051 E Bonanza Road, Las Vegas, Nevada 89101. A release was detected in shallow soil and groundwater in October 2015 by Broadbent & Associates, Inc. (Broadbent) during a baseline assessment of soil and groundwater conditions. The discovery was reported to NDEP in October 2015. Seven groundwater monitoring wells were installed between 2015 and 2016 on and off-site (MW-1 to MW-7). Benzene concentrations above the NDEP action level of 5 micrograms per liter (µg/L) was detected in MW-1 and MW-2 near the UST basin, and MW-7 which was located off site on N Mojave Road (0.05 miles from the subject property). The source of contamination had not been identified at the site as all USTs had passed standard testing. No remedial actions have been taken at the site. Benzene concentrations have ranged from 3,000

µg/L to below laboratory detection limits. The most recent sampling was conducted in 2021, and laboratory analysis reports benzene concentrations of 41 µg/L at MW-1, 160 µg/L at MW-2, 6.6 µg/L at MW-3, and 51 µg/L at MW-7. All other on and offsite monitoring wells were reported below the NDEP action level.

A benzene plume was present at the site and according to the closure report conducted by Stewart Environmental, Inc. in May 2021, the plume has shown a decrease over a three-year study and remains in place with concentrations above the action level. On August 2021, NDEP determined that no further action (NFA) was required based on current land and groundwater uses. All monitoring wells were plugged and abandoned following the closure report and abandonment logs were received by NDEP in August 2021. **Based on the information**, **with contamination remaining in place, and the site is adjoining to the subject property, this site is considered a REC to the subject property.** A VEC screening was conducted for this site and is discussed below in the "Vapor Encroachment Conditions (VEC)" section.

- 7-Eleven #26627, Facility ID: 8-000619, was located 0.03 miles southeast of the subject property at 3501 East Bonanza Road. This site was a gas station that operated from 1986 to 2014 and had utilized three USTs (Tanks 1 – 3). Two closed LUST cases are associated with this site and are described below:

  - In September 2000, *SECOR* International, Inc (*SECOR*) field crew observed UST upgrading activities at the site. Pea gravel samples were collected from materials near the UST turbine and soil samples were collected beneath the south and north dispensers at 4.5 ft bgs. Laboratory analytical results reported TPH concentrations of 558 mg/kg in the pea gravel and 3,650 mg/kg for the soil sample of the northern dispenser. The findings were reported to NDEP as a release in September 2000.

    In October 2001, two soil borings were installed to a depth of 25 ft bgs and were completed as monitoring wells MW-1 and MW-2. Two soil samples were collected from each well at 11 ft and 15 ft bgs. Laboratory analysis reported no TPH concentrations were detected at or above the laboratory detection limits in all four samples. Groundwater samples were collected from both wells after development and laboratory analysis reported no TPH or Volatile Organic Hydrocarbons (VOCs) were detected at or above their respective detection limits.

    As requested by NDEP in December 2001, *SECOR* conducted a First Quarter Groundwater Monitoring from January to March 2002 and an A through K Site Evaluation report in March 2002. The quarter monitoring report showed analytical results of BTEX (benzene, toluene, ethylbenzene and xylenes) and MTBE (methyl tert-butyl ether) in the groundwater were below their respected regulatory action levels. According to the site evaluation report, the extent of contamination from the initial release of the site remained beneath the northern dispenser island, however, the amount of product release was unknown. Soil impact did not extend beyond the vicinity of the northern dispenser. In June 2002, NDEP granted an A through K closure of the site with contaminants left in place and did not require further assessment or remediation.

  - In August 2010, Tank 3 failed a precision tightness test which resulted in 7-Eleven's decision to permanently close the UST in-place. In December 2010, Stantec Consulting Services (Stantec) oversaw the installments of two soil borings (SB-1 and SB-2) located

at each end of the UST. Confirmation soil samples were collected at 13 ft bgs beneath the UST. Laboratory analysis results reported TPH concentrations of 230 mg/Kg in SB-1 and benzene concentrations of 1,500 ug/kg and 210 ug/kg in SB-1 and SB-2, respectively. Stantec reported a confirmed release to NDEP in December 2010 and the UST was closed in place with inert foam material.

In July 2011, Stantec, under the guidance of NDEP, oversaw the installments of three soil borings and converting them to groundwater monitoring wells (MW-1 through MW-3). Soil samples collected from 15 ft bgs all contained TPH concentrations below the NDEP reportable limit. Benzene concentrations above the NDEP reportable limit were present in all water samples collected from MW-1 through MW-3. Quarterly groundwater monitoring activities began in 2011 following the assessment activities. In July 2014, Tank 1 failed a precision tightness test and was pumped of all gasoline and removed from service. In October 2014, 7-Eleven initiated complete removal of the existing UST system to cease all gasoline sales. During the UST system removal, a total of 392.14 tons of TPH impacted soil was excavated from the tank basin and transported off site for disposal. Following the soil removal, approximately 1,769.1 gallons of TPH impacted groundwater was pumped via vacuum truck from the tank basin and disposed off site. Stantec submitted a UST closure report to SNHD and NDEP in December 2014. SNHD issued an NFA letter for the UST system closure activities.

In August 2016, Stantec oversaw the installation of four addition monitoring wells (MW-4 through MW-7). Soil samples collected from the monitoring wells showed TPH, benzene and ethylbenzene concentrations were above their respective regulatory detection limits in well MW-4. Groundwater samples collected from MW-5 showed benzene concentrations was also above the detection limits. In April 2017, three additional monitoring wells were installed (MW-8 and MW-10). No concentrations of TPH, BTEX, or MTBE were reported above their respective regulatory detection limits in the ten soil samples collected from MW-8 through MW-10. Quarterly groundwater monitoring and sampling activities continued until July 2019 with results reporting the release was no longer impacting the groundwater and a NFA determination was requested by Stantec in November 2019.

In April 2020, Stantec oversaw all well abandonment activities and site restoration activities as requested by NDEP. Upon receiving Well Driller's Plugging Reports, NDEP issued an NFA letter and closure of the LUST case in April 2020.

Based on the information, TPH concentrations remain in groundwater and soil, the site is no longer in operation, and the site is located downgradient to the subject property, it is considered to be a BER to the subject property. A VEC screening was conducted for this site and is discussed below in the "Vapor Encroachment Conditions (VEC)" section.

Registered Underground Storage Tanks (UST)

Registered Underground Storage Tanks. USTs are regulated under Subtitle I of the Resource Conservation and Recovery Act (RCRA) and must be registered with the state department responsible for administering the UST program. Available information varies by state program.

The EDR Radius Map Report identified 7 sites within a 0.125-mile radius of the subject property. Of these, 2 were down-gradient or cross-gradient to the subject property. The up-gradient sites are discussed in further detail below.

Table 4-6: State/Tribal UST Database

The below table summarizes USTs located on the subject property, adjoining and / or upgradient to the subject property. NDEP and/or SNHD files were requested for each site, reviewed, and discussed further below.

Location Name/Facility ID	Address/Direction	Tank Status	Capacity	Containment Material
East Fleet Service Center Facility ID: 8-000318	3128 E Bonanza Rd UPGRADIENT	Tank ID: 1 Permanently Closed	10,000	Gasoline
		Tank ID: 2 Permanently Closed	10,000	Gasoline
		Tank ID: 3 Permanently Closed	5,000	Diesel
		Tank ID: 4 Permanently Closed	10,000	Gasoline
		Tank ID: 5 Permanently Closed	1,000	Used oil
		Tank ID: 6 Permanently Closed	12,000	Gasoline
		Tank ID: 7 Permanently Closed	12,000	Gasoline
		Tank ID: 8 Permanently Closed	12,000	Diesel
		Tank ID: 9 Permanently Closed	2,500	Used oil
		Tank ID: 10 Currently in Use	20,000	Diesel
		Tank ID: 11 Currently in Use	12,000	Gasoline
		Tank ID: 13 Currently in Use	600	Used oil
Fire Mechanical Shop Facility ID: 8-000325	3100 E Bonanza Rd UPGRADIENT	Tank ID: I Permanently Closed	500	Used oil
Rebel Store #2192 Facility ID: 8-001861	3051 E Bonanza Rd UPGRADIENT	Tank ID: 1 Currently in Use	10,000	Gasoline
		Tank ID: 2 Currently in Use	10,000	Gasoline
		Tank ID: 3 Currently in Use	15,000	Gasoline
7-Eleven #26627 Facility ID: 8-000619	6501 E Bonanza Rd	Tank ID: 1 Permanently Closed	10,000	Gasoline

Location Name/Facility ID	Address/Direction	Tank Status	Capacity	Containment Material
	DOWN GRADIENT/Adjoining east	Tank ID: 2 Permanently Closed	10,000	Gasoline
		Tank ID: 3 Permanently Closed	10,000	Gasoline
City of Las Vegas Facility ID: 8-000319	633 N Mojave Rd UPGRADIENT	Tank ID: 1 Permanently Closed	5,000	Gasoline
Golden Market 7 Facility ID: 8-002372	321 N Mojave Rd UPGRADIENT	Tank ID: 1 Currently in Use	15,000	Gasoline
		Tank ID: 2 Currently in Use	5,000	Gasoline
		Tank ID: 3 Currently in Use	10,000	Diesel

- East Fleet Service Center, Facility ID: 8-000318, was located 0.07 miles northwest of the subject property at 3128 E Bonanza Road. This site is a maintenance facility and currently utilizes three USTs and permanently closed nine USTs (Tanks 1-11, and 13).
    - Tank 1 was a 10,000-gallon gasoline tank that was installed in January 1982 and permanently closed in March 2020.
    - Tanks 2, 4, and 5 were installed in January 1968. Tank 2 was a 10,000-gallon gasoline tank. The closure date for this UST was not reported. Tanks 4 and 5 contained 10,000-gallons of gasoline and 1,000 gallons of used oil, respectively. These USTs were permanently closed in January 2000.
    - Tank 3 was a 5,000-gallon diesel tank that was installed in January 1973 and was permanently closed in January 2000.
    - Tank 6 was a 12,000-gallon gasoline tank that was installed in June 1989 and was permanently closed in January 2000.
    - Tanks 7, 8 and 9 were installed in September 1990 that contained 12,000-gallons of gasoline, 12,000 gallons of diesel, and 2,500 gallons of used oil, respectively. These USTs were permanently closed on March 2020.
    - Tanks 10, 11 and 13 are currently in use and were installed in March 2020. These USTs contain 20,000 gallons of diesel, 12,000 gallons of gasoline, and 600 gallons of used oil, respectively.
    - Files from SNHD and NDEP were requested, however, only SNHD files from 2015 and 2016 were received. File review indicated several violations such as not removing liquid and debris from the waste oil spill buckets, low liquid alarms notifications, and not submitting required monthly documentations. No records of release of hazardous materials or petroleum products are associated with this site according to the EDR database search; therefore, it is not considered a REC to the subject property.

- Fire Mechanical Shop, Facility ID: 8-000325, was located 0.02 miles northwest of the subject property at 3100 E Bonanza Road. This site is a mechanic facility and previously utilized a 500-gallon used oil UST. The UST was installed in March 1975 and permanently closed in January 2000. SNHD and NDEP files were requested, however, were not available at the time of this report. No records of release of hazardous materials or petroleum products are associated with this site according to the EDR database search; therefore, it is not considered a REC to the subject property.

- Rebel Store #2192, Facility ID: 8-001861, was located 0.05 miles northeast of the subject property at 3051 E Bonanza Road. This site was a gas station and currently utilizes three USTs which were installed in September 1997. Tanks 1 and 2 contain 10,000 gallons of gasoline, and Tank 3 contains 15,000 gallons of gasoline. SNHD and NDEP files from 2016 to 2022 were reviewed. The site's UST maintenance files were found to be in compliance with minor discrepancies such as failure to conduct annual inspections, testing spill and leak alarms, providing updated documentations, and cleaning liquids around the USTs. These discrepancies have been addressed and corrected and submitted to SNHD within the submission dates. A LUST case is associated with this site with no known source of contamination which is described in the previous section. Based on the information pertaining to the USTs, the site is not considered a REC to the subject property. **Based on the information of the LUST case associated with the site, with contamination remaining in place, and the site is adjoining to the subject property, this site is considered a REC to the subject property.** A VEC screening was conducted for this site and is discussed below in the "Vapor Encroachment Conditions (VEC)" section.

- 7-Eleven #26627, Facility ID: 8-000619, was located 0.03 miles southeast of the subject property at 3501 E Bonanza Road. This site was a gas station and previously utilized three USTs (Tank 1 – 3). These USTs were installed in January 1986 and were permanently closed in October 2014. The USTs each contained 10,000 gallons of gasoline. NDEP and SNHD files from 1990 to 2014 were reviewed. In November 2000, a leak was release was discovered during an on-site investigation. Soil samples were collected from hand augers and submitted for analysis with results showing TPH concentrations over the NDEP reportable concentration of 100 mg/kg. The release was reported to NDEP as a LUST case in September 2000. On August 2010, Tank 3 failed a precision tightness test which resulted in 7-Eleven's decision to permanently close the UST in-place. In December 2010, Stantec oversaw the installments of two soil borings (SB-1 and SB-2) located at each end of the UST. Confirmation soil samples were collected at 13 ft bgs beneath the UST. Laboratory analysis results reported TPH concentrations of 230 mg/kg in SB-1 and benzene concentrations of 1,500 and 210 ug/kg in SB-1 and SB-2, respectively. Stantec reported a confirmed release to NDEP in December 2010 and Tank 3 was closed in place with inert foam material.

  In July 2014, Tank 1 also failed a precision tightness test and was subsequently pumped of all gasoline and removed from service. In October 2014, 7-Eleven initiated complete removal of the existing UST system to cease all gasoline sales. The UST removal was conducted by Stantec. During excavation, Stantec observed evidence of failure on Tanks 1 and 2 such as exterior staining on fiberglass or leaking seam separating or former cracks. Tank 1 was observed to have liquid emanating from two fractures in the sidewall. USTs were crushed on site and transported off-site for disposal along with all product and vent piping and UST system components. Six compliance samples were collected from native soils from the bottom of the excavation and two additional soil samples were collected beneath each former dispenser pump. TPH concentrations were found to be over the NDEP reportable concentration level of 100 mg/kg, and the site was reported to NDEP as a LUST case in October 2014. Stantec submitted a UST closure report to SNHD and NDEP in December 2014. SNHD issued a NFA letter for the UST system closure activities and transferred the case to NDEP that same month.

  The LUST cases associated with this site are described in the previous section. Based on the information pertaining to the USTs, it is not considered to be a REC. Based on the information from the LUST cases, contamination remain in place, and that site is located

downgradient from the subject property, it is considered to be a BER to the subject property. A VEC screening was conducted for this site and is discussed below in the "Vapor Encroachment Conditions (VEC)" section.

- City of Las Vegas, Facility ID: 8-000319, was located 0.05 miles northwest of the subject property at 633 N Mojave Road. The site utilized a 5,000-gallon gasoline UST that was installed in January 1970 and was permanently closed in March 1991. NDEP files from 1986 to 1991 were reviewed. SNHD files were requested for this site, however, were not available at the time of this report. Prior to closure, a site assessment was conducted by Broadbent & Associates (Broadbent) in February 1991 to evaluate the soil conditions for possible petroleum hydrocarbons. Two soil borings were installed, and soil samples were collected for analysis. Sample results showed TPH concentrations were below the NDEP report level of 100 mg/kg. Broadbent excavated the UST on March 1991 and groundwater was encountered within the excavation pit. CCHD, currently SNHD, requested one water sample be collected within the UST excavation pit in April 1991 for TPH and BTEX. One water sample was collected, and results showed no concentrations of TPH or BTEX were detected. CCHD granted closure and required no further actions on May 1991. Based on the information, this site is not considered a REC to the subject property.

- Golden Market 7, Facility ID: 8-002372, was located 0.07 miles southwest of the subject property at 321 N Mojave Road. This is a gas station and currently utilizes three USTs which were installed in December 2020. The USTs (Tanks 1 – 3) contain 15,000 gallons of gasoline, 5,000 gallons of gasoline, and 10,000 gallons of diesel, respectively. Files from SNHD and NDEP were requested, however, only one SNHD file from October 2022 was received. File review indicated several violations such as not removing liquid and debris from the waste oil spill buckets, low liquid alarms notifications, failure to provide financial responsibility, and failure to conduct inspections of overfill prevention equipment. No records of release of hazardous materials or petroleum products are associated with this site according to the EDR database search; therefore, it is not considered a REC to the subject property.

Registered Above Ground Storage Tanks (AST)
Registered Aboveground Storage Tanks list.

Neither the subject property nor facilities/properties within a 0.125-mile radius of the subject property were listed within the EDR data search.

A west adjoining maintenance yard operated by the subject property currently utilizes a dual above ground storage tank (AST) of 750 gallons of diesel oil and 250 gallons of gasoline (1000 gallons in total) (**Attachment 6 – Site Reconnaissance, Photo 18**). De minimis staining was observed during the time of the site reconnaissance. No records of releases of hazardous materials or petroleum products are associated with the AST; therefore, it is not considered to be a REC to the subject property.

Additional Relevant Environmental Records

Additional environmental records were reviewed to assess for potential RECs. Those identified as the subject property, adjoining properties or upgradient properties of concern are discussed in the appropriate database listings below.

EDR Historical Auto
EDR has searched selected national collections of business directories and has collected listings of potential gas station/filling station/service station sites that were available to EDR researchers. EDR's

review was limited to those categories of sources that might, in EDR's opinion, include gas station/filling station/service station establishments. The categories reviewed included, but were not limited to gas, gas station, gasoline station, filling station, auto, automobile repair, auto service station, service station, etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns but may not show up in current government records searches.

- Mobile Stations, located 0.05 miles northwest of the subject property at 3051 E Bonanza Road, was identified in EDR's database search as a Historic Auto gas station and is the current Rebel Store #2192 gas station. Historic aerial imagery indicates the site has been in operation as a gas station since 1999 to present time.

FINDS: Facility Index System/Facility Registry System
Facility Index System. FINDS contains both facility information and 'pointers' to other sources that contain more detail. EDR includes the following FINDS databases in this report: PCS (Permit Compliance System), AIRS (Aerometric Information Retrieval System), DOCKET (Enforcement Docket used to manage and track information on civil judicial enforcement cases for all environmental statutes), FURS (Federal Underground Injection Control), C-DOCKET (Criminal Docket System used to track criminal enforcement actions for all environmental statutes), FFIS (Federal Facilities Information System), STATE (State Environmental Laws and Statutes), and PADS (PCB Activity Data System).

- The subject property was listed in the National Pollutant Discharge Elimination System (NPDES) which states that the Subject property currently has a NPDES permit for discharge of reclaimed water of 1,000,000 gallons or more but less than 10,000,000 gallons. The permit is associated with the reclaim water process of the reclamation pond that is reused for irrigation purposes on the subject property. The subject property was also listed in the Facility Index System (FINDS) which states that an NPDES permit is associated with the subject property.

Orphan Sites
Due to discrepancies in the location of some facilities in the databases arising from incomplete or incorrect addresses, some facilities were listed as un-mappable, otherwise known as "orphan sites."

Twenty-seven orphan sites were identified in The EDR Radius Map Report. These orphan sites were identified; however, these sites were determined to be outside the search radius. Therefore, these sites did not affect this project.

Vapor Encroachment Conditions "VEC"

A VEC screening of the subject property was conducted on February 10, 2023, using the EDR Vapor Encroachment Assessment Tool "VEC App" to assess for potential vapor encroachment risks (**Attachment 3**). The VEC screening identified six site(s) for possible VEC risks. Of these sites, one was determined to possibly have a VEC present and are discussed below:

- Rebel Oil Company #95, Site ID: 8-001861, was located 0.05 miles northwest of the subject property at 3051 E Bonanza Rd. A closed LUST case is associated with this site. A release was discovered in shallow soil and groundwater, was reported to NDEP in October 2015. Quarterly groundwater monitoring was conducted from 2015 to 2021to assess a benzene plume present at the site. The monitoring showed the plume to have reached equilibrium and is not likely to migrate to adjoining properties. NDEP granted an NFA letter for the site with contamination left

in place. BEC conducted a VEC screening and determined the site to be a potential VEC risk to the subject property as the site upgradient to the subject property with contamination to groundwater still in place. **Based on this information, a VEC risk exists for this site, therefore, is it a REC to the subject property.**

- 7-Eleven #26627, Facility ID: 8-000619, was located 0.03 miles southeast of the subject property at 3501 E Bonanza Road. Two closed LUST cases are associated with this site from 2000 and 2010. NDEP granted an A through K closure with TPH-contamination in the soil left in place in 2002. Another release was reported, and TPH-contaminated soil and groundwater was removed from the site. Groundwater monitoring from 2017 to 2019 showed analytical results for TPH, BTEX, and MTBE were below their respective action levels. NDEP granted an NFA closure letter for the site in 2020. BEC conducted a VEC screening through EDR's VEC App which determined that a VEC risk does not exist at the site as the site is downgradient to the subject property and contamination to groundwater are below the action levels. Based on the information, the site is adjoining and downgradient to the subject property, and an A through K closure LUST case is associated with the site, it is considered a BER to the subject property at this time.

4.3 Local Records Documentation

Information regarding the subject property was obtained from the Clark County Assessor's Office, City of Las Vegas Fire & Rescue Department, NDEP and SNHD Files (**Attachment 3** – **Local and Regulatory Records**), EDR Radius Map Report (**Attachment 4 – The EDR Radius Map Report**), and the the EDR-City Directory Image Report, EDR Historical Topo Map and Aerial Photo Decade Package Reports (**Attachment** 5 – EDR Historical Documentation).

The City of Las Vegas Fire & Rescue Department provides access to public records pertaining to spills, fire incidents, gas leaks, floodings, and hazardous substance releases. Public records were requested from the City of Las Vegas Fire & Rescue Department on February 14, 2023. Correspondence received on February 16, 2023 stated no records were on file for the subject property within the retention period of January 1, 2015 to present (**Attachment 3** – **Local and Regulatory Records**).

The National Pipeline Mapping System (NPMS) is a public dataset containing locations of and information about gas transmission and hazardous liquid pipelines, Liquified Natural Gas (LNG) plants, and locations of known or associated spills. The NPMS Public Map Viewer allows the public to view pipeline maps in a user-selected county. According to the Map Viewer, one natural gas pipeline (SND3EFB3B) is mapped as adjoining to the east of the subject property along North Pecos Road. No records of accidents, incidents, or spills were associated with the adjoining pipeline. The location of the pipeline is shown in **Attachment 1 – Figure 6. NPMS Pipeline Map**.

4.4 Historical Use Information on Property and Adjoining Properties

This section describes the historical land use of the subject property and adjoining properties compiled from several resources, including the EDR-City Directory Image Report, the Certified Sanborn Map Report, the Historical Topo Map Report and Satellite Imagery Data (**Attachment 5 – EDR Historical Documentation**).

The objective of consulting historical sources is to develop the history of the previous uses of the Subject property and surrounding properties in order to help identify the likelihood of past uses having led to Recognized Environmental Conditions in connection with the property. The historical uses of the subject property and properties in the immediate vicinity of the Subject property are summarized below in **Table 4-7**.

Table 4-7: Subject property and Vicinity Historical Land Use Observations

Year	Subject property	Vicinity	Source(s) of Information
1950	The subject property was observed as undeveloped native desert land. An unpaved roadway was observed traversing the Subject property.	The adjoining properties were observed as undeveloped native desert land. Unpaved roadways were observed to the west (N 30th Street) and adjoining to the north (E Bonanza Road). A sewage disposal site was observed to the northwest.	Aerial image 1" = 500'
1952	The subject property was depicted as undeveloped native desert land.	The adjoining properties were depicted as undeveloped native desert land. A sewage disposal site was depicted to the northwest. Residential development was depicted to the west and south. Fremont Street and Charleston Boulevard were depicted to the northwest	Las Vegas 15-minute 1:62,500
1959	Additional unpaved roadways were observed traversing the subject property.	East Bonanza was observed to be paved. An unpaved road was observed adjoining to the west (North Mojave Road). A residential dwelling was observed to be developed on the west adjoining property. Additional development on the sewage disposal site was observed. The east adjoining properties were not discernible due to poor quality of visual resources.	Aerial image 1" = 500'
1962	An unimproved roadway was observed traversing the central section of the subject property. A paved road was observed traversing from the northwest of the Subject property.	An unimproved roadway was observed adjoining to the east (North Pecos Road), An unpaved road was observed to the south (Stewart Avenue).	Aerial image 1" = 500'
1965	No changes were observed from the 1962 aerial image.	Ground disturbance consistent with grading activities was observed on the north adjoining properties. Residential developments were observed to the west and southeast.	Aerial image 1" = 500'
1967	No changes were observed from the 1952 Topo map.	Juvenile County Court was observed adjoining to the north. East Bonanza Road was observed to as developed. Residential developments were observed to the west and southeast. A fire station was observed to the northwest.	Las Vegas NE/NW 7.5-minute 1:24,000

Year	Subject property	Vicinity	Source(s) of Information
1971	Additional unpaved roadways were observed traversing the subject property.	Ground disturbance consistent with grading activities was observed on the west adjoining properties. Structures were observed adjoining to the north. North Mojave Road and East Bonanza Road were observed to be paved. Structures were observed to the northwest. Residential developments were observed to the east.	Aerial image 1" = 500'
1973	No changes were observed from the 1967 Topo map.	Residential developments were observed adjoining to the southeast. Residential and commercial development was observed throughout the area.	Las Vegas NE/NW 7.5-minute 1:24,000
1975	Ground disturbance consistent with grading activities was observed on the west and east sections of the subject property.	Residential developments were observed adjoining to the southeast. Commercial developments were observed to the north and northwest.	Aerial image 1" = 500'
1983	A baseball field was observed on the west section of the subject property.	Ground disturbance consistent with grading activities was observed adjoining to the south. Additional residential developments were observed adjoining to the east. Parking lots developments were observed on the northeast adjoining properties. Commercial buildings were observed as developed on the west adjoining properties. Stewart Avenue was observed to be paved.	Aerial image 1" = 500'
1983, 1984	No changes were observed from the 1973 Topo map.	Residential developments were observed adjoining to the east. Structure developments were observed on the west and north adjoining properties.	Las Vegas NE/NW 7.5-minute 1:24,000
1985	No changes were observed from the 1983 Aerial image.	Ground disturbance consistent with grading activities were observed on the northeast and northwest adjoining properties. Development of Interstate 515 was observed adjoining to the south. North Pecos Road appears to be paved.	Aerial image 1" = 500'

Year	Subject property	Vicinity	Source(s) of Information
1990	The baseball diamonds were observed to be re-arranged. An unimproved roadway was observed traversing the subject property.	Apartment complex buildings were observed to be developed on the northwest adjoining properties. A gas station was observed to be developed on the northeast adjoining property. Grading activities were observed to the northeast and south. Interstate 515 was observed as completed.	Aerial image 1" = 500'
1999	The subject property was fully developed into a golf course.	A gas station was observed to be developed on the northwest adjoining property. A structure was observed as developed on the southeast adjoining property. Commercial development was observed to the northeast and south.	Aerial image 1" = 500'
2006	No changes were observed from the 1999 Aerial image.	Grading activities were observed on the northeast and west adjoining properties.	Aerial image 1" = 500'
2010	No changes were observed from the 2006 Aerial image.	Residential developments were observed on the northeast adjoining property.	Aerial image 1" = 500'
2013	No changes were observed from the 2010 Aerial image.	Additional residential developments were observed on the northeast adjoining property.	Aerial image 1" = 500'
2014	Structures were not indicated on the topo map; roads were depicted to be in their current configuration.	Structures were not indicated on the topo map; roads were depicted to be in their current configuration.	Las Vegas NE/NW 7.5-minute 1:24,000
2017	No changes were observed from the 2013 Aerial image.	No changes were observed from the 2013 Aerial image.	Aerial image 1" = 500'
2018	Structures were not indicated on the topo map; roads were depicted to be in their current configuration.	Structures were not indicated on the topo map; roads were depicted to be in their current configuration.	Las Vegas NE/NW 7.5-minute 1:24,000
2022	No changes were observed from the 2017 Aerial image.	No changes were observed from the 2017 Aerial image.	Google Earth

No RECs were identified in Historical Land Use Observations.

Table 4-8: City Directory Review of Subject Property and Adjoining Properties

Direction	Address	Year & Listed Occupant
Subject property	3415 E Bonanza Road	No listings
North	650 N Mojave Road	No listings
	651 N Pecos Road	2009 – Clark County
	717 N Pecos	No listings
East	3501 E Bonanza Road	1991-2017 – 7-Eleven Stores

Direction	Address	Year & Listed Occupant
	6551 E Bonanza Road	No listings
	Asbury Hill Avenue	No listings
	Diamond Head Drive	No listings
	Kuilima Road	No listings
	Pine Avenue	No listings
	Palm Drive	No listings
South	3300 Stewart Avenue	1994-1999 – Las Vegas Detention & Enforcement 2004 – EMSA 1 2009-2017 – Clark County / Las Vegas Detention & Enforcement
West	139-36-699-003	No listings
	3051 Cedar Ave	2004 – Christine Nguyen 2009 – Jose Fuentes 2014 – Mark Marczak 2017 – Gisela Hernandez
	501 N Mojave Road	1994-2004 – Calvary Church 2009 – Calvary Church / Iglesia Internacional De Las Vegas 2014-2017 – Iglesia Internacional De Las Vegas / 00 & 00 Any Locksmith Service
	518 N 30th Street	No listings
	520 N 30th Street	No listings
	531 N Mojave Road	No listings
	551 N Mojave Road	2004-2017 – Residential tenants
	561 N Mojave Road	2004-2017 – Residential tenants
	3051 E Bonanza Road	1999 – Thrift Food Store 2004 – Thrift Food Store / 41 Mobile Stations / Jarnail Jhawar 2009 – Rebel Gas Station 92

No RECs were identified in City Directory Review.

5 SITE RECONNISSANCE

The site reconnaissance was conducted to obtain information indicating the likelihood of identifying RECs in connection with the property and adjacent area. BEC performed the site reconnaissance on Thursday, December 1, 2022, beginning at approximately 9:00 A.M. Giavanna Fernandez, Environmental Scientist, was present for the site reconnaissance and was accompanied by Site Superintendent Allen Wright and Site Engineer Paul Santos. The temperature was approximately 45 degrees Fahrenheit (° F) with winds of approximately 7 miles per hour according to the Las Vegas Monitoring Station of the DRI Community Environmental Monitoring Program (2022).

BEC performed a visual survey of the adjoining properties to the north, east, south, and west of the subject property in order to evaluate the types of businesses, structures and any conditions of the neighboring properties that may pose an environmental risk to the subject property. Structures of particular note (i.e., exposed pipes, above ground storage tanks, etc.) were photographed and observations recorded in a field log.

Conditions of the Subject property and adjoining properties were visually evaluated for potential RECs. Photographs taken during the site reconnaissance are provided in **Attachment 6 – Site Reconnaissance Documentation**.

The following limiting conditions were observed: None

5.1 General Site Setting

The subject property is comprised of a 95.5-acre parcel, developed with a public golf course, located at 3415 East Bonanza Road, Las Vegas, 89101, APN 139-36-502-003. The following discussion is consistent with guidance set in ASTM 1527-21.

Current or Past Uses in the Surrounding Area: Current use of the surrounding area consists of commercial and residential development.

Current Uses of the Subject property: Current use of the subject property is a public golf course with a club house and driving range.

Past Uses of the Subject property: No obvious indication of past usage of the subject property was likely to have involved the use, treatment, storage, disposal or generation of hazardous substances or petroleum products was observed at the time of the site visit.

Current Uses of Adjoining Properties: Current uses of the adjoining properties consist of commercial and residential properties. Two gas stations are adjoining to subject property: Rebel Oil adjoining to the northwest and 7-Eleven adjoining to the northeast.

Past Uses of Adjoining Properties: No obvious indication of past usage of the adjoining properties was likely to have involved the use, treatment storage, disposal or generation of hazardous substances or petroleum products was observed at the time of the site visit.

Topographic Conditions: The general topography gradient of the Subject property trends downward generally toward the east. The subject property consists of man-made hills and trenches. Topography of the surrounding areas slopes gently to the east, toward the Las Vegas Wash.

Roads: The subject property contains an asphalt parking lot located at the northeast corner of the site. The subject property is bound by Bonanza Road to the north, Mojave Road to the west, Pecos Road to the east, and Interstate 515 to the south.

Potable Water Supply/Source: The subject property is connected to the public water supply.

Sewage Disposal System: The subject property is connected to the public sewer system.

Features of adjoining and nearby properties are identified in the Area Reconnaissance Map **(Attachment 1 – Figures, Figure 3**). Key observations made during the exterior portion of the site visit are depicted in the Site Reconnaissance Map (**Attachment 1 - Figures, Figure 4**). The current use of adjoining properties to the north, east, south, and west, are described in **Table 2-1**.

5.2 Site Observations

BEC walked the perimeter of the subject property and noted conditions of the subject property and adjoining properties. Exterior portions of the subject property were walked in a grid pattern. Building interiors were observed, if safely accessible.

Attachment 6 – Site Reconnaissance, Photos 1 through 29 are select subject property and adjoining properties overview photos. The remaining photos (**Attachment 6 – Site Reconnaissance, Photos 30 through 114**) are specific notable observations of the subject property. Observations are discussed in the sections below.

Four man-made ponds were located on the subject property. Two stagnant water ponds were located on the north and northwest sections, one freshwater pond was located in center section, and a reclaim water pond was located on the south section of the subject property.

The subject property consists of four structures:

- The main golf club building (club house) is a one-story structure with an underground parking garage. Club house contains restrooms with a shower and locker room, a gift shop, a restaurant/bar with a full kitchen, and a banquette room (**Attachment 6 – Site Reconnaissance, – Photos 30 through 54**). No staining or indication of dumping of hazardous materials were observed in observed drains within the bar, kitchen, restrooms, and janitor rooms.

  The golf carts used for customers and employees are parked and stored within the underground parking garage beneath the club house. The customer golf carts are powered by electricity and the employee carts are powered by gasoline which are fueled at the offsite maintenance yard.

- The golf driving range building (driving range) is a two-story structure with a snack bar, restrooms, one office/tutor room, driving decks, and a golf ball cleaning room (**Attachment 6 – Site Reconnaissance, – Photos 55 through 74**). The snack bar contains food supplies and kitchen equipment. According to Mr. Santos, the snack bar used to be a working kitchen that prepared and cooked food but has not been in service for approximately five to ten years. It is currently used to store refrigerated beverages and dry/snack foods. No staining or indications of dumping of hazardous substances were observed in the drains within the snack bar.

  The restrooms each had a janitor's closet located at the back of the rooms. The women's janitor closet consisted of household cleaning products, a heating system and ladder access to the HVAC system for the driving range. The men's janitor closet consisted of household cleaning products. No staining or indications of dumping of hazardous substances were observed in the drains of the restrooms and janitor's closets.

  The second floor driving deck has been unused for an unknown number of years. Bird feces were observed throughout the area. The golf ball cleaning room contains machinery that washes the golf balls collected from the second floor and first floor driving decks. According to Mr. Santos, only water is used, and no hazardous substances were associated with the machinery.

- The pump house building is a one-story structure with a well room and an acid/hazardous substance room (**Attachment 6 – Site Reconnaissance, – Photos 75 through 90**). The pump house contains a water blending well pump system in which water from the reclaim pond is reused for irrigation purposes for the vegetation on the subject property. The acid/hazardous substance room contains hazardous substances which, according to Mr. Santos and Mr. Wright, are used as pH control solutions for the water system and ponds on the subject property.

- The restroom building contains a men's and women's restrooms (**Attachment 6 – Site Reconnaissance, – Photo 95 through 100**). A small water system is located beneath the building which controls the water for the restrooms. No staining or indications of dumping of

hazardous substances were observed in the drains in the restrooms. Water leak and damage was observed on the front side of the structure.

Table 5-1: Site Reconnaissance Observations

Observation	Observed at subject property		REC Identified	Observed at adjoining property		REC Identified
	Yes	No		Yes	No	
Hazardous Substances and Petroleum Product Containers	**X**		**Yes**	X		No
Storage Tanks (UST/AST)		X	No	X		No
Unidentified Substance Containers	**X**		**Yes**		X	No
Odors		X	No		X	No
Pools of Liquid	**X**		**Yes**		X	No
Drums	**X**		**Yes**	X		No
PCBs	**X**		**Yes**		X	No
Heating/Cooling	X		No	N/A	N/A	N/A
Stains or Corrosion (Interior)	**X**		**Yes**	N/A	N/A	N/A
Drains or Sumps	X		No		X	No
Pits, Ponds, or Lagoons	X		No		X	No
Stained Soil or Pavement (Exterior)	**X**		**Yes**		X	No
Stressed Vegetation		X	No		X	No
Solid Waste		X	No		X	No
Wastewater		X	No		X	No
Wells	X		No		X	No
Septic Systems		X	No		X	No
Additional Observations		X	No		X	No

Hazardous Substances and Petroleum Products:

- Two empty 1,200-gallon containers were observed outside of the pump house. These containers previously contained fertilizer and grass paint (**Attachment 6 – Site Reconnaissance, – Photo 76**). No staining or indications of release were observed around these two containers. Fertilizers and pesticides/insecticides are commonly used throughout the subject property. All pesticides/herbicides and fertilizers are stored on site and contained within a locked unit on secondary containment. Common chemicals such as cleaning products are used at the club house and driving range buildings and are stored in janitorial closets.

- Three 2,100-gallon and one 1,500-gallon tanks, and three 55-gallon drums of unknown hazardous substances were observed within acid/hazard room of the pump house located on the southwest section of the subject property (**Attachment 6 – Site Reconnaissance, – Photo 85 through 90**). Mr. Wright and Mr. Santos stated the substances were most likely used for pH control of the ponds and irrigation system in the past, however, the pump house has not been maintained for years. Staining, corrosion, and release of these substances were observed within the acid/hazard room. Due to poor visibility of the foundation from the stains and debris, it is unknown if the substances have penetrated the soil beneath the foundation. Based on the unknown nature of these substances**, this is considered a REC to the subject property**.
- A 60-gallon air compressor tank was located within the underground parking garage. The tank is used to fill the golf carts tires. No staining or corrosion were observed on or around the tank (**Attachment 6 – Site Reconnaissance, – Photo 110**).
- Hazardous substances storage unit and a 55-gallon drum on wooden pallets were observed at the west adjoining property (currently used as an off-site maintenance site for the golf course (**Attachment 6 – Site Reconnaissance, – Photo 19**).

Storage Tanks (USTs/ASTs):

A west adjoining property 3051 Cedar Avenue (currently used as an offsite maintenance site for the golf course) was also observed (**Attachment 6 – Site Reconnaissance, – Photos 11 through 24**). Maintenance work, storage of equipment, tools, and supplies for the subject property were associated with the adjoining property. The following observations are discussed below:

- A dual AST of 250 gallons of gasoline and 750 gallons of diesel (1000 gallons total) was located at this site (**Attachment 6 – Site Reconnaissance, – Photo 18**). No staining or indications of release were observed on or around the AST.
- 55-gallon drums were observed on the site and contained used oil and new motor oil (**Attachment 6 – Site Reconnaissance, – Photos 14 and 15**). It is unknown if the drums were empty or contained any substances. No indications of release were observed on or around the drums.

Pools of Liquid:

Standing surface water was observed within the pump room and unknown liquid was observed within the acid/hazardous substance room of the pump house (**Attachment 6 – Site Reconnaissance, – Photos 79, 80, 87, and 89**). Due to poor visibility of the foundation from the stains, debris, and free-standing substances, it is unknown if the substances have penetrated the soil beneath the foundation. Based on the unknown nature, quantity of free-standing substances, and conditions of the acid/hazardous substance room at the time of the site visit, **this is considered a REC to the subject property.**

Drums:

- Three drums located at the pump house were of unknown origin, age, and contents. Corrosion was observed along the bases of the three drums located within the acid/hazardous substance room of the pump house (**Attachment 6 – Site Reconnaissance, – Photo 89**). The drums were located within the pooled liquid and was not approached, due to the unknown nature of the liquid. It is unknown if these drums were empty or contained substances. Based on the unknown nature and conditions of these drums at the time of the site visit, **this is considered a REC to the subject property**.

- One empty drum was located within the water storage of the pump house which had contained a pH solution chemical used for pH control of the pond waters (**Attachment 6 – Site Reconnaissance, – Photo 85**). No staining or indications of release was observed on or around the drum.
- Two drums were located within the underground parking garage (**Attachment 6 – Site Reconnaissance, – Photo 106**). These drums were filled with sand used on the golf ranges within the subject property.
- 55-gallon drums were observed on the site and contained used oil and new motor oil (**Attachment 6 – Site Reconnaissance, – Photos 14 and 15**). It is unknown if the drums were empty or contained any substances. No indications of release were observed on or around the drums.

Unidentified Substance Containers:

Three 2,100-gallon tanks and one 1500-gallon tank were observed within the hazardous substances room at the pump house (**Attachment 6 – Site Reconnaissance, – Photos 88 and 90**). The tanks were of unknown origin, age, and contents. Mr. Wright and Mr. Santos stated the substances were most likely used for pH control of the ponds and irrigation system in the past, and the pump house has not been maintained for years. Staining, corrosion, and substance release of the containers were observed. Based on the unknown nature and conditions of these tanks at the time of the site visit, **this is considered a REC to the subject property.**

PCBs:

Two pad-mounted transformers were observed on the subject property.

- A pad-mounted transformer was observed near the pump house at the southwest section of the subject property. This transformer is used to power the pump house irrigation system. No staining or indication of releases were observed on or around the transformer (**Attachment 6 – Site Reconnaissance, – Photos 91 and 92**).
- A leaking pad-mounted transformer was observed at the southwest corner of the subject property (**Attachment 6 – Site Reconnaissance, – Photos 101 through 103**). Mr. Wright and Mr. Santos stated that is unknown what the transformer powers within the site or the age of the transformer. Staining and release of substance was observed on the base of the transformer, the cement pad, and onto the surrounding soil. Based on the unknown nature of the transformer, unknown quantity of substance released, unknown timeframe and duration of the release, and the condition of the transformer at the time of the site visit, **this is considered a REC to the subject property**.

Heating/Cooling:

The Club House and Driving Range buildings were observed to have heating, ventilation and air conditioning (HVAC) systems (**Attachment 6 – Site Reconnaissance, – Photos 61 and 62**).

Stains and Corrosions (Interior):

Stains and corrosion was observed at the pump house with the well room (**Attachment 6 – Site Reconnaissance, – Photos 78 through 81**) and the acid/hazardous substance room (**Attachment 6 – Site Reconnaissance, – Photos 85 through 90**).

- The well room was observed to be in poor condition. Rust, corrosion, and water damage were observed throughout the well structures.
- The acid/hazardous substance room was observed to be in poor condition. Corrosion was observed along the bases of the three 55-gallon drums, three 2100-gallon tanks, and one 1500-gallon tank of unknown substances. **Based on the unknown nature and the condition of the room at the time of the site visit, the acid/hazardous room is considered a REC to the subject property.**

Drains and Sumps:

- Floor drains were observed within the kitchen, bar area, restrooms, and janitor closets of the club house (**Attachment 6 – Site Reconnaissance, – Photos 36 through 40, and 43 through 53**). The kitchen, bar area, and restroom drains showed no indications of dumping of hazardous substances. Drains located within the Janitor's closets are used to clean janitorial equipment, mop water and household cleaning chemicals. Mr. Wright stated that drains associated with kitchen, bar area, restrooms and janitors closet led to the interceptors/grease traps, discussed below.
- Floor drains were observed within the restrooms, janitor's closet, snack bar room, and the golf ball cleaning room of the driving range building (**Attachment 6 – Site Reconnaissance, – 56 through 73**). The restrooms and snack bar drains showed no indications of dumping of hazardous substances. The janitor's closet drain located within the men's restroom is used to clean janitorial equipment, mop water and household cleaning chemicals. The drain within the golf ball cleaning room showed no indication of dumping of hazardous substances, however, plant debris and golf balls were observed within the drain. Mr. Wright stated that drains associated with restrooms, janitor closet, snack bar room and golf ball cleaning room led to the interceptors/grease traps, discussed below.
- Floor drains were observed within the restroom building located on the southwest section of the subject property (**Attachment 6 – Site Reconnaissance, – Photos 97 and 98**). The restroom drains showed no indications of dumping of hazardous substances. Mr. Wright stated that drains associated with restrooms led to the interceptors/grease traps, discussed below.
- Four interceptors/grease traps were observed located within the underground parking garage (**Attachment 6 – Site Reconnaissance, – Photo 105**). Mr. Wright and Mr. Santos stated the interceptors/grease traps receive annual clean outs and maintenance. No staining or indications of spills were observed on or around the interceptors/grease traps.

According to Mr. Wright, all drains are emptied into the interceptors/grease traps. Each interceptor/grease traps are self-contained and are regularly cleaned out. Documentation of these cleanouts were provided during the site reconnaissance (**Attachment 3**).

Pits, Ponds, and Lagoons:

The subject property contained four man-made ponds. Two stagnant water ponds were located on the north and northwest sections, one freshwater pond was located in center section, and a reclaimed water pond was located on the south section of the subject property. Mr. Santos and Mr. Wright stated the ponds are cleaned monthly through a third-party vendor. The use of pesticides, herbicides, and fertilizers are of standard use and practice for golf course maintenance. However, the long-term use of such chemicals may be a concern for stormwater detention ponds related to future unrestricted land use, therefore, it is considered a BER to the subject property.

Stained Soil or Pavement:

Stained soil was observed at the leaking transformer located at the southwest corner of the subject property (**Attachment 6 – Site Reconnaissance, – Photos 102 and 103**). Staining and release of substance was observed on the base of the transformer, the cement pad, and on the surrounding soil. Based on the unknown nature of the transformer, unknown quantity of substance released, unknown timeframe and duration of the release, and the current condition of the transformer, **this is considered a REC to the subject property**.

Wells:

The pump house contained a water blending well pump in which the well is used to gather water from a reclaim pond and use the water for irrigational purposes such as watering the trees and vegetation on the subject property (**Attachment 6 – Site Reconnaissance, – Photos 78 through 81**). The well was observed to be in poor condition with rust, corrosion, and water damage throughout the well structures. Free-standing water was observed around the well (**Attachment 6 – Site Reconnaissance, – Photos 79 and 80**). According to the well log (#76090), the well depth was recorded as 30 feet deep with a surface casing diameter of 2.37 inches and static water level of 12 feet bgs.

6 INTERVIEWS

The Phase I ESA is done to identify RECs that may be present due to past or present land use of the subject property, and/or properties in the site vicinity. BEC conducted interviews as discussed in **Section 3**. Interview documentation is provided in **Attachment 2 – Interview Documentation**.

6.1 Key Site Manager

During the site reconnaissance, BEC interviewed Site Assistant Superintendent Allen Wright and Site Engineer Paul Santos. Mr. Wright and Mr. Santos stated to the best of their knowledge, there has not been any past or current releases of hazardous materials or petroleum products associated with the subject property. Regarding the pump house, Mr. Wright and Mr. Santos stated they had no knowledge of the contents within the acid/hazardous substances room but that it was assumed the substances were most likely used for pH control of the ponds and irrigation system in the past. Regarding the leaking transformer, Mr. Wright and Mr. Santos stated they had no knowledge of the age of the transformer or what the transformer powers within the subject property.

Regarding the subject property, Mr. Wright and Mr. Santos stated the property prior to redevelopment used to be a public park and no other commercial, residential, or industrial development existed to the best of their knowledge. All maintenance to golf carts and refueling to snack carts are conducted off-site. All pesticides/herbicides and fertilizers are stored on site and contained within a locked unit on secondary containment.

6.2 Fire Department

The City of Las Vegas Fire & Rescue Department provides access to public records pertaining to spills, fire incidents, gas leaks, floodings, and hazardous substance releases. Public records were requested from the City of Las Vegas Fire & Rescue Department on February 14, 2023. Correspondence received on February 16, 2023, stated no records were on file for the subject property within the retention period of January 1, 2015 to present (**Attachment 3 – Local and Regulatory Records**).

7 FINDINGS, OPINIONS, AND CONCLUSIONS

McCormack Baron Salazar Development, Inc. (MBS) retained BEC Environmental, Inc. (BEC) to perform a Phase I Environmental Site Assessment (ESA) of the Desert Pine Golf Course located on Clark

County Assessor's Parcel Number (APN) 139-36-502-003 (subject property). The purpose of the Phase I ESA was to identify, to the extent feasible, Recognized Environmental Condition (RECs) in connection with the subject property. It should be acknowledged details were not included or fully developed in this section, and the report must be read in its entirety for a comprehensive understanding of the items contained herein. In summary, the following items were noted:

- The Desert Pines Golf Club is located at 3415 East Bonanza Road, Las Vegas, Nevada 89101. The subject property is a 95.5-acre parcel, developed with a golf course. Structures associated with the golf course include the club house, a driving range building, a pump house, and a restroom.

- The subject property is owned by the City of Las Vegas. The area is a commercial and residential development in the northeast portion of the Las Vegas Valley.

BEC obtained a signed User Questionnaire from Mike Saunders with MBS. The questionnaire indicated no environmental concerns were known (**Attachment 2 – Interview Documentation**).

The regulatory database report was purchased through Environmental Data Resources, Inc. (EDR) (**Attachment 4 – EDR Radius Map Report**) and file requests from Nevada Division of Environmental Protection (NDEP) and Southern Nevada Health District (SNHD) (**Attachment 3 – Local and Regulatory Records**). The following is a summary of sites listed on the subject property and selected upgradient or adjoining sites that were identified in the EDR report and regulatory files:

- Rebel Oil Company #92, Facility ID: 8-001861, is located 0.05 miles northwest of the subject property at 3051 E Bonanza Road, Las Vegas, Nevada 89101. A release was discovered in shallow soil and groundwater in October 2015. No remedial action has taken place at the site to address contamination. Quarterly groundwater monitoring was conducted from 2015 to 2021 to assess a benzene plume present at the site. Monitoring reports showed the plume to have reached equilibrium and is not likely to migrate to adjoining properties. NDEP granted a No Further Action letter for the site with contamination remaining in place. BEC conducted a vapor encroachment condition (VEC) screening through EDR's VEC screening tool (VEC App) and determined the site to be a potential VEC risk to the subject property as the site upgradient to the subject property with contamination to groundwater still in place. **Based on the information, the site is adjoining and upgradient to the subject property, a benzene plume remains at the site, and vapor encroachment may be present within the subsurface of the subject property, the Rebel Oil Company #92 is considered a REC to the subject property at this time.**

- 7-Eleven #26627, Facility ID: 8-000619, was located 0.03 miles southeast of the subject property at 3501 East Bonanza Road. Two closed LUST cases from 2000 and 2010 are associated with site with contamination impacting the soil and groundwater. The first release to soil was discovered reported NDEP in 2000. Soil monitoring indicated the release resided within the northern dispenser island and did not extend beyond its vicinity. Groundwater monitoring was conducted and showed analytical results of BTEX (benzene, toluene, ethylbenzene and xylenes) and MTBE (methyl tert-butyl ether) in the groundwater below their respective regulatory action levels. NDEP granted an A through K Closure in 2002 with soil contamination left in place. The second release to soil and groundwater was discovered during business closure activities of the site and was reported to NDEP in 2010. Approximately 392.14 tons of TPH-impacted soil and 1,769.10 gallons of TPH-impacted groundwater was removed. Groundwater monitoring from 2011 to 2019 showed analytical results of TPH, BTEX, and MTBE were not

above their respective action levels. NDEP granted an NFA closure letter for the site in 2020. BEC conducted a VEC screening through EDR's VEC App which determined that a VEC risk does not exist at the site as the site is downgradient to the subject property and contamination to groundwater are below the action levels. Based on the information, the site is adjoining and downgradient to the subject property, and an A through K closure LUST case is associated with the site, it is considered to be a BER to the subject property at this time.

BEC performed the site reconnaissance on December 1, 2022, and was accompanied by the Site Engineer, Paul Santos and the Site Assistant Superintendent, Allen Wright. The following is a summary of observations made during the site reconnaissance:

- The subject property is a 95.5-acre public golf course with four man-made ponds. Two stagnant water ponds were located on the north and northwest sections, one freshwater pond was located in center section, and a reclaimed water pond was located on the south section of the subject property.

  The subject property consists of four structures: a one-story club house building with a restaurant/bar with a full kitchen, a banquette, and a gift shop; a two-story driving range building with a snack bar, men's and women's restrooms, one office/tutor room, first level and second level driving decks, and golf ball cleaning room; a one-story pump house building with a well room and an acid/hazardous substance room; and a restroom building with one men's and women's restroom.

- Two pad-mounted transformers were observed on the subject property.
  - A pad-mounted transformer was observed near the pump house at the southwest section of the subject property. This transformer was used to power the pump house irrigation system. No staining or indication of releases were observed on or around the transformer.
  - A possible leaking pad-mounted transformer was observed at the southwest corner of the subject property. Mr. Wright and Mr. Santos stated they were unaware of what the transformer powered within the site or the age of the transformer. Staining and release of a substance consistent in appearance with transformer oil was observed on the base of the transformer, the concrete pad, and onto the surrounding soil.

BEC has performed a Phase I Environmental Site Assessment in conformance with the scope and limitations of ASTM Practice E1527-21 for the subject property located 3415 East Bonanza Road, Las Vegas, Nevada 89101. Any exceptions to, or deletions from, this practice are described in **Section 1.3** of this report. This assessment has revealed the following **Recognized Environmental Conditions (RECS)** and Business Environmental Risks (BERs) in connection with the subject property:

- A potentially leaking pad-mounted transformer was observed on the southwest corner of the subject property. Staining was observed on the base of the transformer, the concrete pad, and onto the surrounding soil. It is unknown if the pad-mounted transformer contained polychlorinated bisphenols (PCB). **Due to the apparent leakage from the transformer and associated concrete and soil staining, BEC considers this to be a REC to the subject property.**

- The pump house building:

  - Three 2,100-gallon and one 1,500-gallon plastic storage tank, and three 55-gallon drums were observed in the acid/hazardous substance room that contained unidentified substances. According to onsite interviews, the substance was likely a pH balancing

liquid for the ponds, and the pump house had not been maintained for years. Stains, corrosion, and indications of releases of the substance were observed on the drums and tanks.

- Free-standing liquid was observed in the acid/hazardous substance room of the pump house. Due to poor visibility of the foundation from the stains, free-standing substances, and debris, it is unknown if the substances had impacted the soil beneath the foundation.

The poor condition of the plastic storage tanks and the free-standing liquid within the acid/hazardous substance room of the pump house are considered to be a REC to the subject property.

- The use of pesticides, herbicides, and fertilizers are of standard use and practice for golf course maintenance. However, the long-term use of such chemicals may be a concern for surface soil and stormwater detention ponds related to future unrestricted land use, therefore, it is considered a BER to the subject property.
  - The pesticides and herbicide chemicals were stated to be on-site in a locked storage unit in a follow-up interview in February 2023. At the time of the site reconnaissance in December 2022, the locked unit was not on site or observed. This is considered a significant data gap and warrants a revisitation to assess the conditions and nature of the chemicals and chemical storage.

- The northwest adjoining Rebel Oil Company #92 gas station has an associated closed LUST in 2021. Based on the information, the site is adjoining and upgradient to the subject property, and a benzene plume remains at the site, vapor encroachment may be present within the subsurface of the subject property. Therefore, the Rebel Oil Company #92 is considered a REC to the subject property at this time.

- The northeast adjoining closed 7-Eleven gas station has two associated closed LUST cases from 2000 and 2010. Based on the information, the site is adjoining and downgradient to the subject property, and an A through K closure LUST case is associated with the site, it is considered to be a Business Environmental Risk (BER) to the subject property at this time.

It is the opinion of BEC the identified conditions above warrant additional investigation to address the leaking transformer for PCB contamination; the pump house acid/hazardous substance room for substances release to the subsurface soils and/or groundwater; the conditions of the soil from long-term use of pesticides, herbicides, and fertilizers; and potential vapor encroachment from the adjoining gas stations.

8 PREPARER QUALIFICATIONS

The BEC Team members responsible for the development of this report are listed below and their qualifications are provided herein (**Attachment 7 – Environmental Professional Resumes and Certifications)**. The following statements are required in accordance with 40 CFR 312.21(d), and Section 12.13 *Environmental Professional Statement*, of ASTM E1527-21:

We declare that, to the best of our professional knowledge and belief, we meet the definition of Environmental Professionals as defined in §312.10 of 40 CFR 312.

We have the specific qualifications based on education, training, and experience to assess a property of the nature, history, and setting of the subject property. We have developed and performed the all appropriate inquiries in conformance with the standards and practices set forth in 40 CFR Part 312.

Giavanna Fernandez, Environmental Scientist
Preparer

3/1/23
Date

Stefanie Costa Rica, CEM
Reviewer

3/1/23
Date

Additionally, in accordance with the Nevada Revised Statutes 459.500, Section 1, a holder of a certificate who is responsible for service requiring certification shall ensure that each document relating to the service includes the following language:

I, Stefanie Costa Rica, hereby certify that I am responsible for the services described in this document and for the preparation of this document. The services described in this document have been provided in a manner consistent with the current standards of the profession and to the best of my knowledge comply with all applicable federal, state, and local statutes, regulations, and ordinances.

Stefanie Costa Rica, CEM
Certified Environmental Manager
No. 2453
Expires: March 29, 2024

3/1/23
Date

9 REFERENCES

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ATTACHMENT 1

Figures

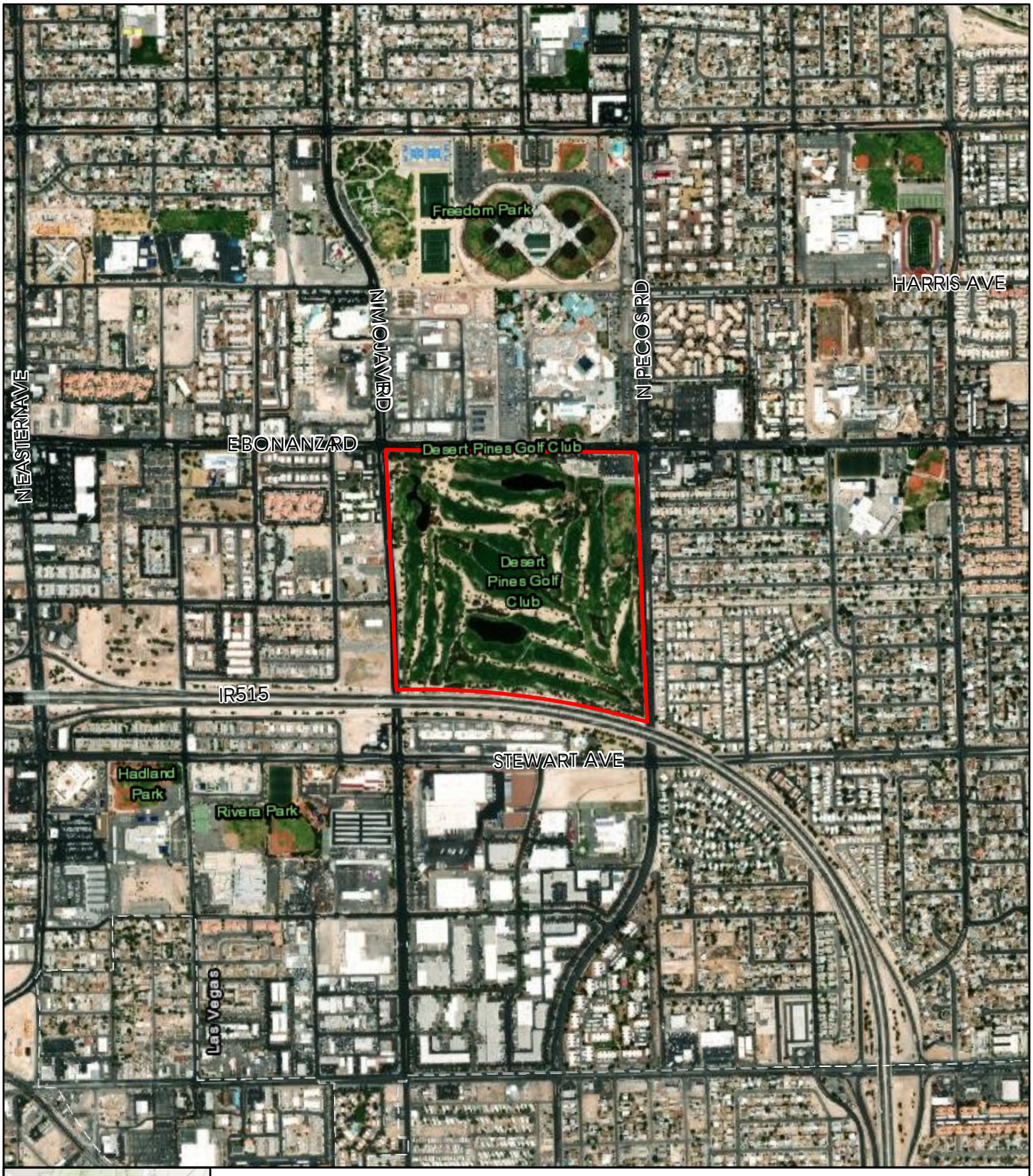




Figure 1. Vicinity Map
Desert Pines Golf Course
3415 E Bonanza Rd
Las Vegas, NV 89101

Data Source:
Esri, HERE, Garmin, GeoTechnologies, Inc., Esri, HERE, Garmin, FAO, USGS, EPA, NPS, Maxar

bec environmental, inc.
Environmental Services

Legend
Project Boundary

0 0.05 0.1 0.2 0.3 0.4
Miles

N

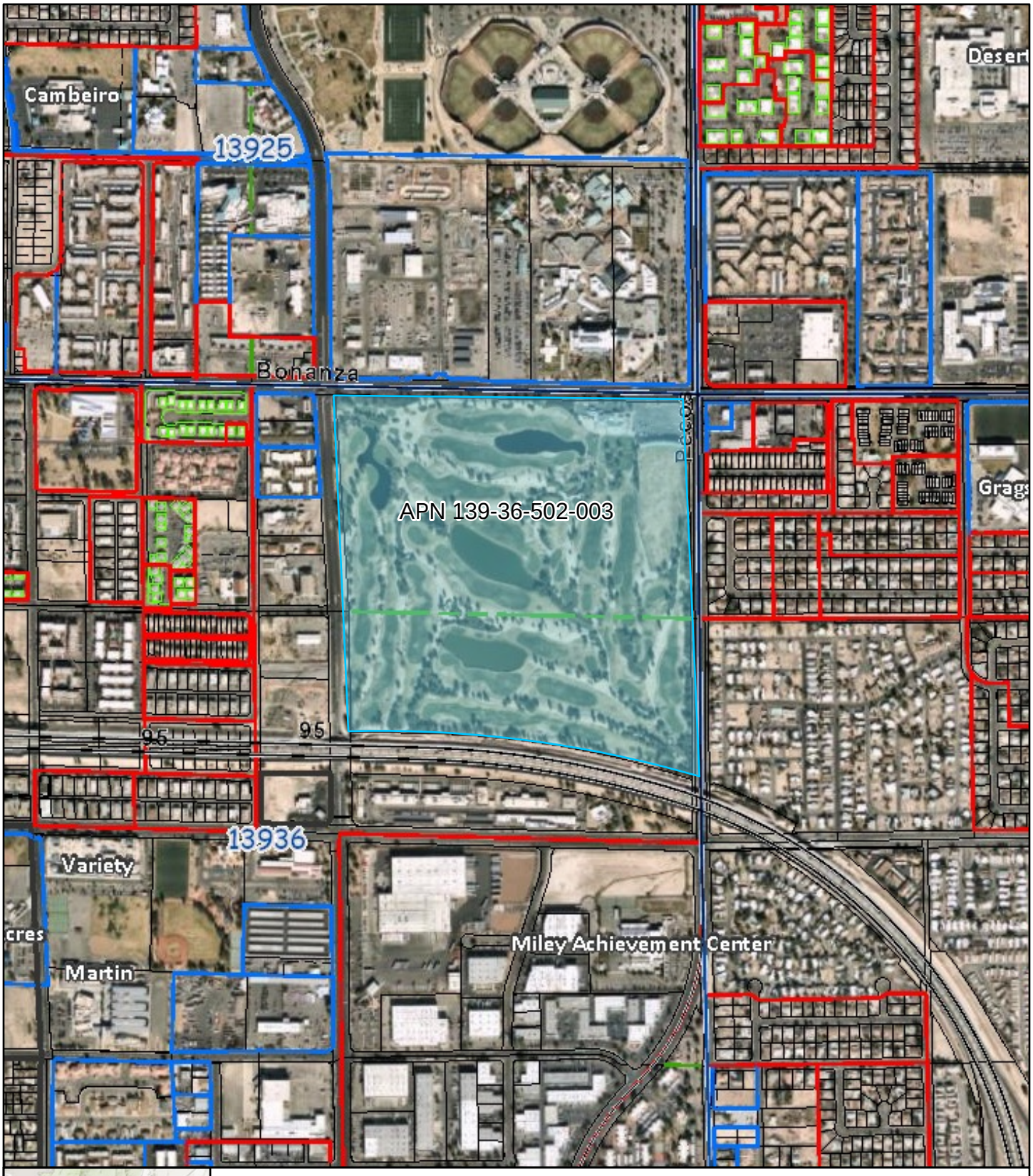


Figure 2. Parcel Map

Desert Pines Golf Course
3415 E Bonanza Rd
Las Vegas, NV 89101

Legend

Subject Site

Data Source:
Esri, HERE, Garmin, FAO, NOAA, USGS, EPA, NPS, Maxar

bec environmental, inc.
Environmental Services

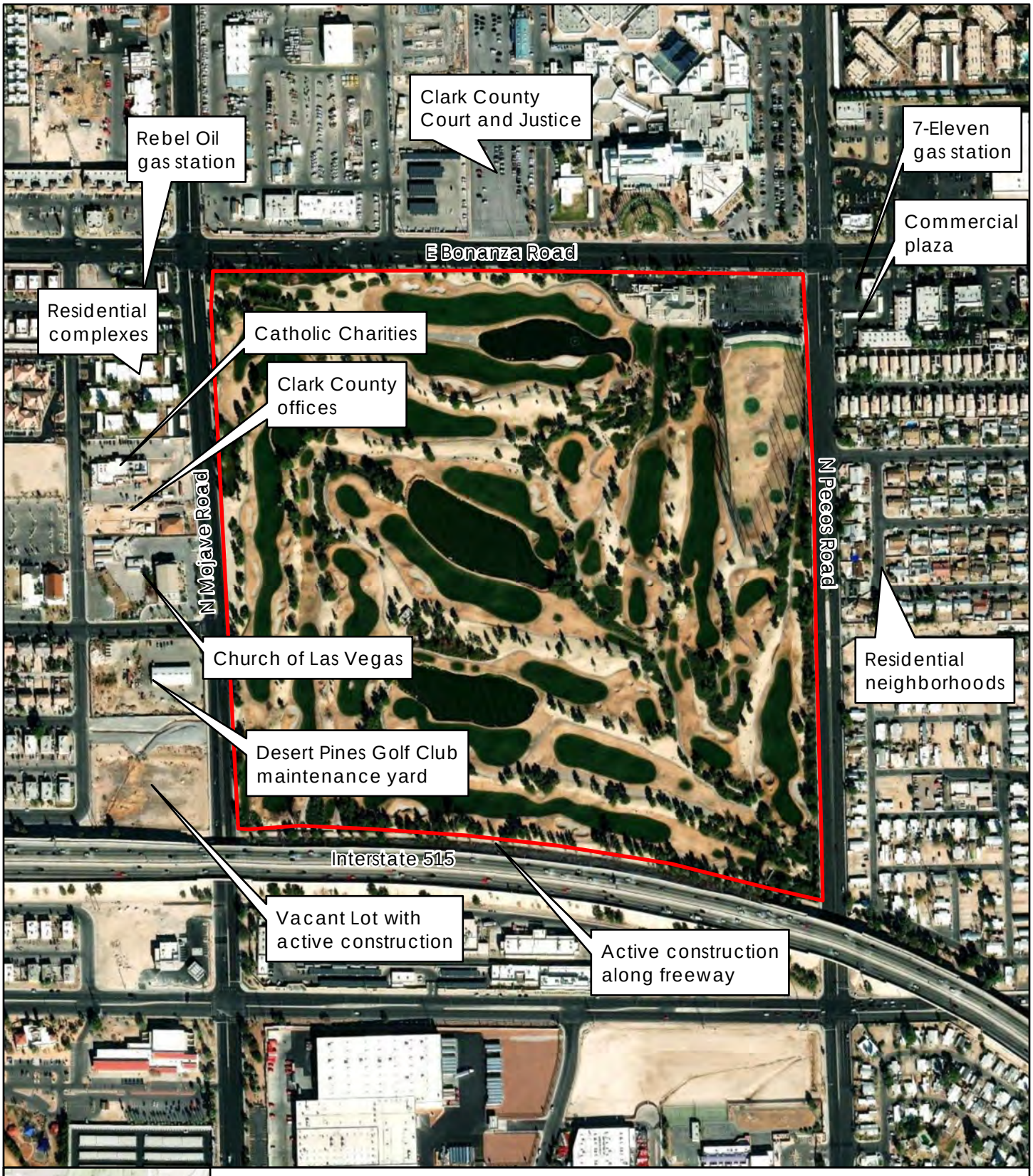




Figure 3. Area Reconnaissance Map

Desert Pines Golf Club
3415 E Bonanza Rd
Las Vegas, NV 89101

Data Source:
Esri, HERE, Garmin, FAO, NOAA, USGS, EPA, NPS, Maxar

bec environmental, inc.
Environmental Services

Legend

Project Boundary

0 0.03 0.06 0.11 0.17 0.22
Miles

N

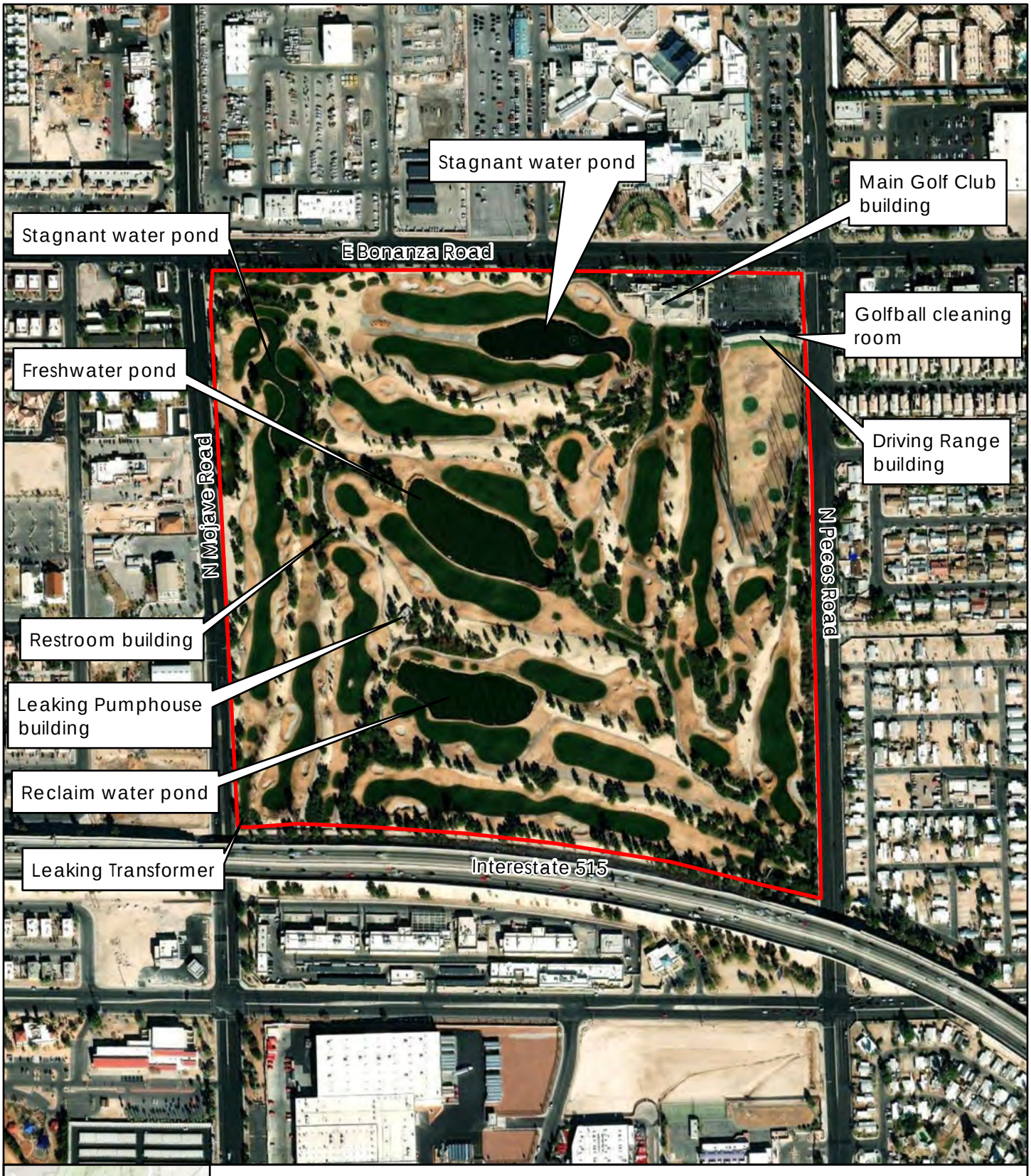




Figure 4. Site Reconnaissance Map

Desert Pines Golf Club
3415 E Bonanza Rd
Las Vegas, NV 89101

Data Source:
Esri, HERE, Garmin, FAO, USGS, EPA, NPS, Maxar

Legend

Project Boundary

0 0.03 0.06 0.11 0.17 0.22

Miles

N

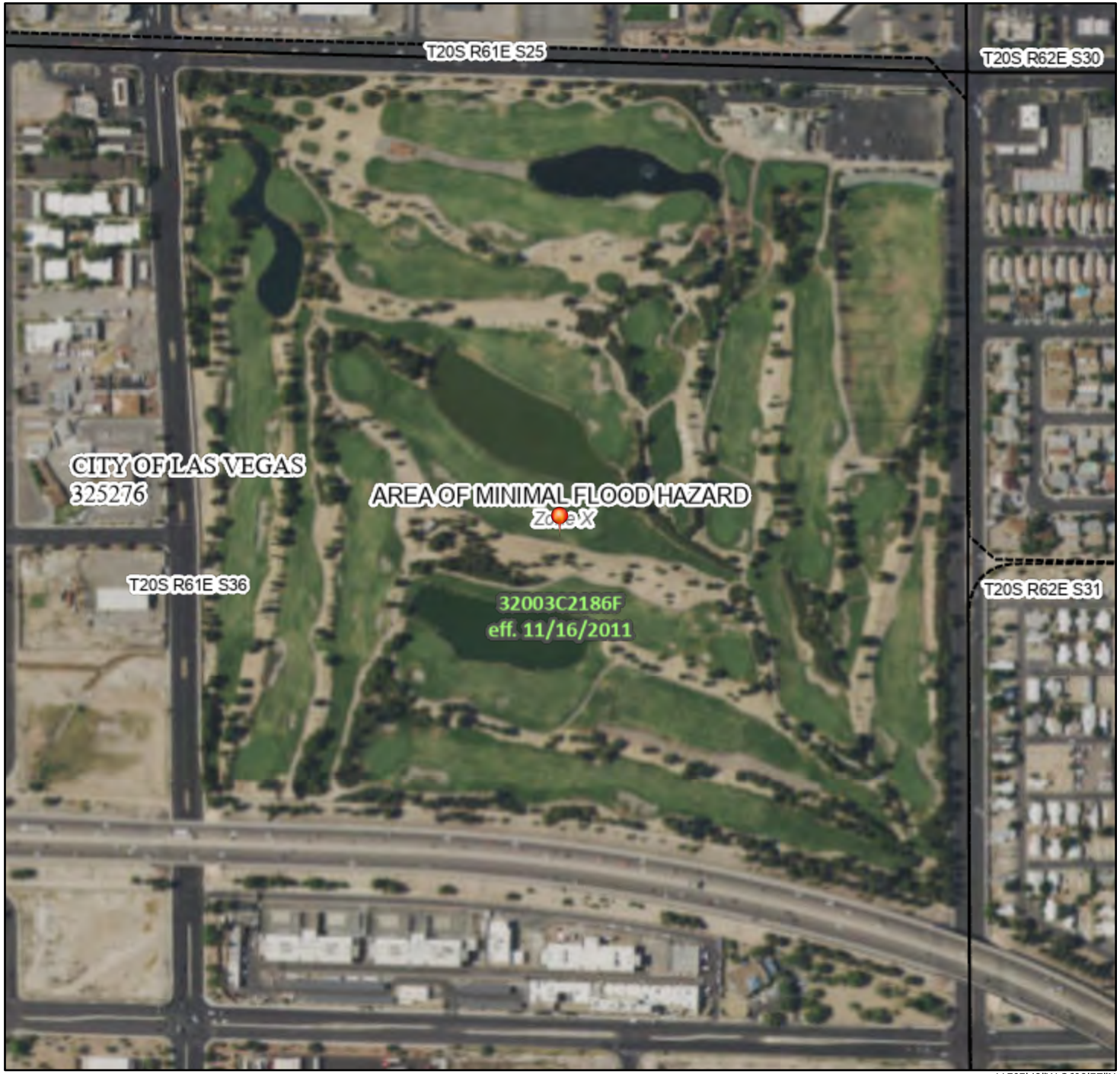
bec environmental, inc.
Environmental Services

Figure 5

National Flood Hazard Layer FIRMette

FEMA

115°6'26"W 36°10'26"N



115°5'49"W 36°9'57"N

Feet 1:6,000

0 250 500 1,000 1,500 2,000

Basemap: USGS National Map: Orthoimagery: Data refreshed October, 2020

Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

SPECIAL FLOOD HAZARD AREAS
- Without Base Flood Elevation (BFE) *Zone A, V, A99*
- With BFE or Depth *Zone AE, AO, AH, VE, AR*
- Regulatory Floodway

OTHER AREAS OF FLOOD HAZARD
- 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile *Zone X*
- Future Conditions 1% Annual Chance Flood Hazard *Zone X*
- Area with Reduced Flood Risk due to Levee. See Notes. *Zone X*
- Area with Flood Risk due to Levee *Zone D*

OTHER AREAS
- NO SCREEN Area of Minimal Flood Hazard *Zone X*
- Effective LOMRs
- Area of Undetermined Flood Hazard *Zone D*

GENERAL STRUCTURES
- Channel, Culvert, or Storm Sewer
- Levee, Dike, or Floodwall

OTHER FEATURES
- 20.2 Cross Sections with 1% Annual Chance
- 17.5 Water Surface Elevation
- Coastal Transect
- Base Flood Elevation Line (BFE)
- Limit of Study
- Jurisdiction Boundary
- Coastal Transect Baseline
- Profile Baseline
- Hydrographic Feature

MAP PANELS
- Digital Data Available
- No Digital Data Available
- Unmapped

N

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 11/25/2022 at 1:08 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.

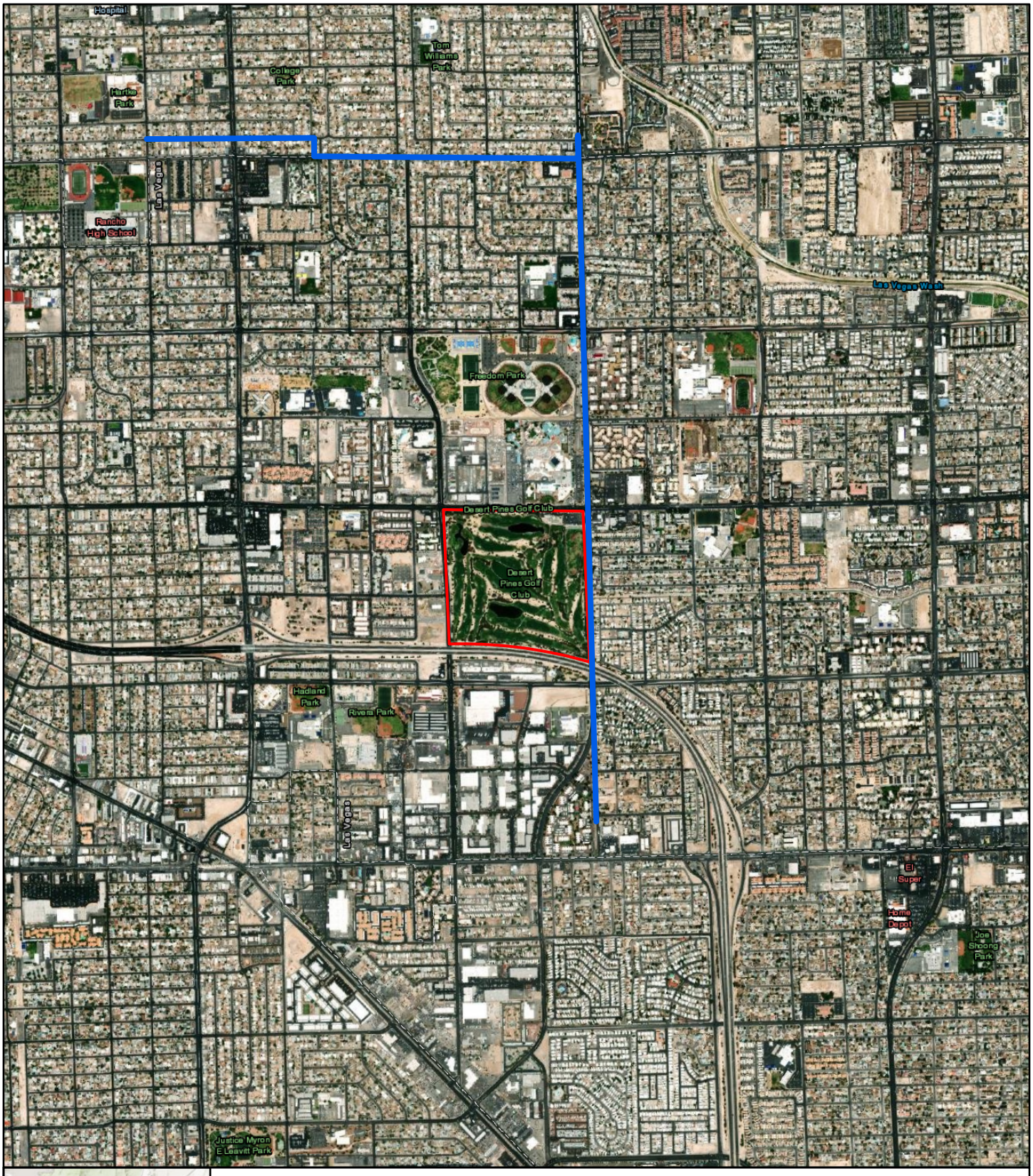




Figure 6. NPMS Pipeline Map

Desert Pines Golf Course
3415 E Bonanza Rd
Las Vegas, NV 89101

Data Source:
Esri, HERE, Garmin, GeoTechnologies, Inc., Esri, HERE, Garmin, FAO, USGS, EPA, NPS, Maxar

bec environmental, inc.
Environmental Services

Legend

- Subject Site
- Gas Transmission Pipelines

0 0.13 0.25 0.5 0.75 1
Miles

N

ATTACHMENT 2

Interview Documentation

USER QUESTIONNAIRE

Note: In order to qualify for one of the *Landowner Liability Protections* offered by the Small Business Liability Relief and Brownfields Revitalization Act of 2001 (the "*Brownfields Amendment"*) the USER must provide the following information (if available) to the environmental professional. Failure to provide this information could result in a determination that "All Appropriate Inquiry" is not complete.

Site Name: Desert Pines

Address: 3415 E. Bonanza Rd., Las Vegas, NV 89101

The person who will use the Phase I should provide the following information. Please fill in this form to the best of your ability, explaining any Yes answers on a separate sheet of paper. Without these answers, our report would have to note that the Phase One is incomplete, and your Landowner Liability Protections could be at risk.

1. **Environmental Cleanup Liens.** ASTM requires the User to check for environmental liens that may be filed or recorded against the subject property under federal, tribal, state or local law. Such liens might be listed in the "exceptions to coverage" in the property's title insurance commitment or policy. Failure to check for these liens could put your Landowner Liability Protections at risk.

   Have you checked for these environmental cleanup liens? ☒ Yes ☐ No
   Are you aware of any such liens against the subject property? ☐ Yes ☒ No

2. **Activity and Use Limitations (AULs).** These include engineering controls (e.g., slurry walls, caps) and land use restrictions or institutional controls (e.g., deed restrictions, covenants) that may be in place at the site or filed under federal, tribal, state or local law. The title commitment or policy might also list AULs.

   Are you aware of any possible AULs involving the subject site? ☐ Yes ☒ No

3. **Specialized Knowledge.** This involves personal knowledge or experience related to the subject property or nearby properties. For example, if you are involved in the same line of business as the current or former occupants of the property or an adjoining property, you would probably know of any chemicals, oil, degreasers, gasoline, or other hazardous substances commonly used in that type of business.

   Do you have any specialized knowledge that might indicate the past or present use of such substances on the subject or nearby properties? ☐ Yes ☒ No

4. **Fair Market Value (FMV).** A purchase price significantly below FMV may indicate an environmental problem. Please note that this question does not require an appraisal of the property. If the price is significantly below FMV, the User should consider whether it might be because contamination may be present at the property.
   Is the purchase price significantly below fair market value? ☐ Yes ☐ No ☒ NA

5. **Obvious Indicators.** This involves past or present spills, stains, releases, cleanups, etc. on or near the site.

   Do you know of any obvious indicators of possible contamination on or near the site? ☐ Yes ☒ No

6. **Common Knowledge.** Please use a separate sheet if necessary.
   a. Describe the past uses of the property: Golf course
   b. Describe any specific chemicals that may have been present at the property: unknown
   c. Describe any other information that may help us identify possible contamination: unknown
   d. Describe any underground storage tanks that may have been present at the property: unknown

Printed Name: Mike Saunders

_____ _____ **# of separate sheets attached**: _____
Your Signature **Date** Explain Yes answers on a separate sheet.

ATTACHMENT 3

Local and Regulatory Records

Desert Pine Golf Course
APN 139-36-502-003 - 3421 E Bonanza Rd
Las Vegas, NV 89101

Inquiry Number: 7187689.5
November 28, 2022

The EDR-City Directory Abstract

Environmental Data Resources Inc

6 Armstrong Road
Shelton, CT 06484
800.352.0050
www.edrnet.com

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Executive Summary

Findings

City Directory Images

Thank you for your business.
Please contact EDR at 1-800-352-0050
with any questions or comments.

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This Report contains certain information obtained from a variety of public and other sources reasonably available to Environmental Data Resources, Inc. It cannot be concluded from this Report that coverage information for the target and surrounding properties does not exist from other sources. **NO WARRANTY EXPRESSED OR IMPLIED, IS MADE WHATSOEVER IN CONNECTION WITH THIS REPORT. ENVIRONMENTAL DATA RESOURCES, INC. SPECIFICALLY DISCLAIMS THE MAKING OF ANY SUCH WARRANTIES, INCLUDING WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE. ALL RISK IS ASSUMED BY THE USER. IN NO EVENT SHALL ENVIRONMENTAL DATA RESOURCES, INC. BE LIABLE TO ANYONE, WHETHER ARISING OUT OF ERRORS OR OMISSIONS, NEGLIGENCE, ACCIDENT OR ANY OTHER CAUSE, FOR ANY LOSS OR DAMAGE, INCLUDING, WITHOUT LIMITATION, SPECIAL, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES. ANY LIABILITY ON THE PART OF ENVIRONMENTAL DATA RESOURCES, INC. IS STRICTLY LIMITED TO A REFUND OF THE AMOUNT PAID FOR THIS REPORT.** Purchaser accepts this Report "AS IS". Any analyses, estimates, ratings, environmental risk levels or risk codes provided in this Report are provided for illustrative purposes only, and are not intended to provide, nor should they be interpreted as providing any facts regarding, or prediction orforecast of, any environmental risk for any property. Only a Phase I Environmental Site Assessment performed by an environmental professional can provide information regarding the environmental risk for any property. Additionally, the information provided in this Report is not to be construed as legal advice.

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EXECUTIVE SUMMARY

DESCRIPTION

Environmental Data Resources, Inc.'s (EDR) City Directory Abstract is a screening tool designed to assist environmental professionals in evaluating potential liability on a target property resulting from past activities. EDR's City Directory Abstract includes a search and abstract of available city directory data. For each address, the directory lists the name of the corresponding occupant at five year intervals.

Business directories including city, cross reference and telephone directories were reviewed, if available, at approximately five year intervals for the years spanning 1936 through 2017. This report compiles information gathered in this review by geocoding the latitude and longitude of properties identified and gathering information about properties within 660 feet of the target property.

A summary of the information obtained is provided in the text of this report.

RECORD SOURCES

EDR's Digital Archive combines historical directory listings from sources such as Cole Information and Dun & Bradstreet. These standard sources of property information complement and enhance each other to provide a more comprehensive report.

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RESEARCH SUMMARY

The following research sources were consulted in the preparation of this report. An "X" indicates where information was identified in the source and provided in this report.

Year	Source	TP	Adjoining	Text Abstract	Source Image
2017	Cole Information Services	-	X	X	-
	Cole Information Services	X	X	X	-
2014	Cole Information Services	-	X	X	-
	Cole Information Services	X	X	X	-
2009	Cole Information Services	-	X	X	-
	Cole Information Services	X	X	X	-
2004	Cole Information Services	-	X	X	-
	Cole Information Services	X	X	X	-
	Hill Donnelly City Publishers	-	X	X	-
	Hill Donnelly City Publishers	X	X	X	-

EXECUTIVE SUMMARY

Year	Source	TP	Adjoining	Text Abstract	Source Image
1999	Cole Information Services	-	X	X	-
	Cole Information Services	X	X	X	-
	Sprint First Source	-	X	X	-
	Sprint First Source	X	X	X	-
1994	Cole Information Services	-	X	X	-
	Cole Information Services	X	X	X	-
1991	GTE Diretories Company	-	X	X	-
	GTE Diretories Company	X	X	X	-
1985	Central Telephone Company Nevada	-	X	X	-
1980	Central Telephone Nevada	-	X	X	-
1975	Central Telephone Company	-	X	X	-
1970	Mullinkille of America	-	X	X	-
1966	Luskey Brothers Co.	-	-	-	-
1961	Luskey Brothers Company	-	-	-	-
1956	Luskey Brothers Company	-	-	-	-
1950	Bell Telephone Company of Nevada	-	-	-	-
1945	Bell Telephone Company of Nevada	-	-	-	-
1936	Bell Telephone Company of Nevada	-	-	-	-

EXECUTIVE SUMMARY

SELECTED ADDRESSES

The following addresses were selected by the client, for EDR to research. An "X" indicates where information was identified.

Address	*Type*	*Findings*
3051 E BONANZA RD	Client Entered	X
3501 E BONANZA RD	Client Entered	X
3551 E BONANZA RD	Client Entered	X
717 N Pecos Rd	Client Entered	
651 N PECOS RD	Client Entered	
650 N MOJAVE RD	Client Entered	
561 N MOJAVE RD	Client Entered	X
551 N MOJAVE RD	Client Entered	X
531 N MOJAVE RD	Client Entered	
501 N MOJAVE RD	Client Entered	
518 30TH ST	Client Entered	
3051 CEDAR AVE	Client Entered	
3300 STEWART AVE	Client Entered	

FINDINGS

TARGET PROPERTY INFORMATION

ADDRESS

APN 139-36-502-003 - 3421 E Bonanza Rd
Las Vegas, NV 89101

FINDINGS DETAIL

Target Property research detail.

E BONANZA RD

3051 E BONANZA RD

Year	Uses	Source
2009	REBEL GAS STATION 92	Cole Information Services
2004	JARNAIL JHAWAR	Cole Information Services
	MOBIL STATIONS	Cole Information Services
	41 MOBIL STATIONS	Hill Donnelly City Publishers
	THRIFTFOOD STORE	Hill Donnelly City Publishers
1999	THRIFT FOOD STORE	Cole Information Services

3501 E BONANZA RD

Year	Uses	Source
2017	REDBOX	Cole Information Services
2014	7ELEVEN	Cole Information Services
2004	7 ELEVEN	Hill Donnelly City Publishers
	7 ELEVEN	Hill Donnelly City Publishers
1999	7 ELEVEN STORES	Cole Information Services
1994	7 ELEVEN FOOD STORE	Cole Information Services
1991	Seven Eleven	GTE Diretories Company
	Seven Eleven	GTE Diretories Company

3551 E BONANZA RD

Year	Uses	Source
2017	CHIROPRACTIC CENTER	Cole Information Services
	KUNIN LAW GROUP	Cole Information Services
	SUNSET CLINIC	Cole Information Services

FINDINGS

Year	Uses	Source
2017	UNITED WESTLAB	Cole Information Services
2014	BLACKHAM BRIAN E	Cole Information Services
	CARMAN MICHAEL P	Cole Information Services
	CHIROPRACTIC CENTER	Cole Information Services
	DAVIS JAMES M	Cole Information Services
	DEETER LAURA A	Cole Information Services
	GRIFFIN CHRISTIAN N	Cole Information Services
	HERMANSEN DOUGLAS DR	Cole Information Services
	KUNIN ISRAEL ISHI	Cole Information Services
	KUNINLEAVITT SHOSHANA	Cole Information Services
	LAW OFFICES OF ISRAEL KUNIN	Cole Information Services
	SUNSET CLINIC	Cole Information Services
	UNITED WESTLAB	Cole Information Services
	VAUGHN THOMAS DR	Cole Information Services
2009	CARMAN MICHAEL P	Cole Information Services
	DESERT PINES FAMILY HEALTH CENTERS	Cole Information Services
	KUNIN & JONES	Cole Information Services
	KUNIN ISHI	Cole Information Services
	MILLS CHIROPRACTIC	Cole Information Services
2004	JAMES D SALEM II DC	Cole Information Services
	LAW OFFICE OF BELLON & MANINGO LTD	Cole Information Services
	LAW OFFICE OF ISRAEL KUNIN PC	Cole Information Services
	MILLS CHIROPRACTIC	Cole Information Services
	PANKOW MACK CO	Cole Information Services
	THE LAW OFC OF ISRL L KUNIN	Cole Information Services
	THE LAW OFC OF MRSHL S WLCK P	Cole Information Services
	ADOPTION A TORNEY LAS VEGAS	Hill Donnelly City Publishers
	AKERS CHIROPRACTIC	Hill Donnelly City Publishers
	BELLON S MANINGO	Hill Donnelly City Publishers
	CARMAN MICHAEL P	Hill Donnelly City Publishers
	CHARLESTON MEDICAL CENTER	Hill Donnelly City Publishers
	DESERTPINES CHIROPRACTIC	Hill Donnelly City Publishers

FINDINGS

Year	Uses	Source
2004	FIRST STEP EARLY CHILDHOOD SVC	Hill Donnelly City Publishers
	HUMAN RESOURCES DEPARTMENT	Hill Donnelly City Publishers
	JONESJOHNDATTY	Hill Donnelly City Publishers
	KUNIN ISRAEL ISHIAT 7 Y	Hill Donnelly City Publishers
	KUNINISHI	Hill Donnelly City Publishers
	MANINGO LANCE A ESQ	Hill Donnelly City Publishers
	MILLS CHIROPRACTOR CENTER	Hill Donnelly City Publishers
	PANKOWMACK& COMPANYPC	Hill Donnelly City Publishers
	TORANZO ERIC DC	Hill Donnelly City Publishers
	WILLICK MARSHALS PC	Hill Donnelly City Publishers
1999	ADOPTION ATTORNEY LAS VEGAS	Cole Information Services
	BELLON PETER J LIMITED	Cole Information Services
	BURTON REBECCA L ATTORNEY	Cole Information Services
	DESERT PINES CHIROPRACTIC	Cole Information Services
	KUNIN ISRAEL ISHI ATTORNEY	Cole Information Services
	MOSS CHERYL B ESQ	Cole Information Services
	WILLICK MARSHAL S PC	Cole Information Services

FINDINGS

ADJOINING PROPERTY DETAIL

The following Adjoining Property addresses were researched for this report. Detailed findings are provided for each address.

BONANZA RD E

3401 BONANZA RD E

Year	Uses	Source
1970	County Juvenile Serv Cen	Mullinkille of America

CEDAR ST

3051 CEDAR ST

Year	Uses	Source
2017	GISELA HERNANDEZ	Cole Information Services
2014	MARK MARCZAK	Cole Information Services
2009	JOSE FUENTES	Cole Information Services
2004	CHRISTINE NGUYEN	Cole Information Services

E BONANZA RD

3400 E BONANZA RD

Year	Uses	Source
1994	CHILD HAVEN JUVENILE HOME	Cole Information Services

3401 E BONANZA RD

Year	Uses	Source
1994	CLARK COUNTY JUVENILE COURT	Cole Information Services
	CLARK COUNTY DISTRICT ATTORNEY	Cole Information Services
1985	Southwest Probation Center	Central Telephone Company Nevada
	CLARK COUNTY OF Continued	Central Telephone Company Nevada
	JUVENILE COURT SERVICES	Central Telephone Company Nevada
	CLARK COUNTY OF Continued	Central Telephone Company Nevada
	Juvenile Division	Central Telephone Company Nevada
	CORONER MEDICAL EXAMINER	Central Telephone Company Nevada
1980	Clark County of Contd District Court Contd Dept 4 District Judge	Central Telephone Nevada

FINDINGS

Year	Uses	Source
1980	Juvenile Court Service Center	Central Telephone Nevada
	CENTER	Central Telephone Nevada
1975	Schreiber David Mi atty	Central Telephone Company
	Juvenile Court Service Center	Central Telephone Company
	Clerk	Central Telephone Company
	CENTER .	Central Telephone Company

3415 E BONANZA RD

Year	Uses	Source
2017	DESERT PINES GOLF COURSE LAS VEGAS	Cole Information Services
	DESERT PINES GOLF CLUB	Cole Information Services
2014	DESERT PINES GOLF CLUB	Cole Information Services
2009	DESERT PINES GOLF CLUB INC	Cole Information Services
2004	OCCUPANT UNKNOWN	Cole Information Services
	DESERT PINES GOLF CLUB	Cole Information Services
	FREMONT APARTMENTS P	Cole Information Services
	DESERT PINES MAINTENANCE	Hill Donnelly City Publishers
	DESERTPINES GOLF COURSE	Hill Donnelly City Publishers
1999	DESERT PINE GOLF COURSE	Cole Information Services
	DESERT PINES GOLF COURSE	Cole Information Services

3450 E BONANZA RD

Year	Uses	Source
2004	3464 NCL	Hill Donnelly City Publishers

3464 E BONANZA RD

Year	Uses	Source
1999	CLARK COUNTY OF EIGHTH JUDICIAL DISTRICT COURT	Cole Information Services
	CLARK COUNTY OF CLERK	Cole Information Services
	NEVADA STATE OF EIGHTH JUDICIAL DISTRICT COURT	Cole Information Services

3500 E BONANZA RD

Year	Uses	Source
2017	MCDONALDS	Cole Information Services

Year	Uses	Source
2014	MCDONALDS	Cole Information Services
2009	MCDONALDS RESTAURANT	Cole Information Services
1999	MCDONALDS RESTAURANTS MCD	Cole Information Services

3510 E BONANZA RD

Year	Uses	Source
2017	PIZZA PATRON	Cole Information Services
	D SMOKE SHOP	Cole Information Services
	MASTERPIECE BARBER COLLEGE	Cole Information Services
	BLOCKBUSTER	Cole Information Services
2014	PIZZA PATRON	Cole Information Services
	BLOCKBUSTER	Cole Information Services
	HERNANDEZ ERNESTO	Cole Information Services
2009	PIZZA PATRON	Cole Information Services
2004	PAPA JOHNS PIZZA	Hill Donnelly City Publishers
	BLOCKBUSTER VIDEO	Hill Donnelly City Publishers
1999	BLOCKBUSTER VIDEO BBV	Cole Information Services

3515 E BONANZA RD

Year	Uses	Source
2004	DESERT PINES GOLF CLUB	Cole Information Services

3550 E BONANZA RD

Year	Uses	Source
2004	FOOD 4 LESS	Cole Information Services

N MOJAVE RD

501 N MOJAVE RD

Year	Uses	Source
2017	00 & 00 ANY LOCKSMITH SERVICE	Cole Information Services
	IGLESIA INTERNACIONAL	Cole Information Services
2014	00 & 00 ANY LOCKSMITH SERVICE	Cole Information Services
	IGLESIA INTERNACIONAL DE LAS VEGAS	Cole Information Services
2009	IGLESIA INTERNATIONAL DE LAS VEGAS	Cole Information Services

FINDINGS

Year	Uses	Source
2009	CALVARY FOURSQUARE CHURCH	Cole Information Services
2004	CALVARY FOURSQUARE CHURCH	Cole Information Services
1999	CALVARY CHURCH MULTI PURPOSE COMPLEX	Cole Information Services
1994	CALVARY CHURCH	Cole Information Services

551 N MOJAVE RD

Year	Uses	Source
2017	CLEMEN MENDOZA	Cole Information Services
	C T SHALLOW APARTMENTS	Cole Information Services
	ELIZABETH PONE	Cole Information Services
	ROBERT RUGGIERO	Cole Information Services
	NORMA LEPORE	Cole Information Services
	TROY ALDANA	Cole Information Services
	NORA CASTRO	Cole Information Services
	DELIA PENA	Cole Information Services
	LAURA SOTO	Cole Information Services
	ROBERT WHITING	Cole Information Services
	MARIA DOLORES	Cole Information Services
	RICARDO CLARK	Cole Information Services
	MARK HASSELBAR	Cole Information Services
	ANTIGONE JOHNSON	Cole Information Services
	XIOMARA LARA	Cole Information Services
	MARIA ADAME	Cole Information Services
	ALICIA SERRANO	Cole Information Services
	SUZIE RICHIE	Cole Information Services
	JOSE RODRIGUEZ	Cole Information Services
	RUSSELL SMITH	Cole Information Services
	RENE VILLANUEVA	Cole Information Services
	LAYDA FERNANDEZ	Cole Information Services
	DUANE HOUSH	Cole Information Services
	FRANCESCA LOPEZ	Cole Information Services
	ANDRES MACHADO-PADRON	Cole Information Services
	CLEMENTINA MENDOZA	Cole Information Services

FINDINGS

Year	*Uses*	*Source*
2017	LUIS RODRIGUEZ-REYNAGA	Cole Information Services
	EDWARD COSTANZO	Cole Information Services
	LUCIA GONZALEZ	Cole Information Services
	GERALD GREENFIELD	Cole Information Services
	MARILYN BRITZ	Cole Information Services
	ESTEBAN MIRANDA	Cole Information Services
	BARBARA QUARG	Cole Information Services
	KIKI DECHERMONT	Cole Information Services
	RICHARD GRAHAM	Cole Information Services
	LAZO HUGO	Cole Information Services
	AMELIA JURADO	Cole Information Services
	RAYMOND CALABRESE	Cole Information Services
	GERALD MCELRATH	Cole Information Services
	SHIRLEY PERREAULT	Cole Information Services
2014	RAMON HENRY	Cole Information Services
	GERALD MCELRATH	Cole Information Services
	NORMA LEPORE	Cole Information Services
	ELIZABETH PONE	Cole Information Services
	ROBERT RUGGIERO	Cole Information Services
	TROY ALDANA	Cole Information Services
	NORA CASTRO	Cole Information Services
	NORMA CHATY	Cole Information Services
	MARIA DOLORES	Cole Information Services
	DELIA PENA	Cole Information Services
	LAURA SOTO	Cole Information Services
	LESLIE STAFFORD	Cole Information Services
	ROBERT WHITING	Cole Information Services
	LYDIA CAZARIN	Cole Information Services
	XIOMARA LARA	Cole Information Services
	ANTIGONE JOHNSON	Cole Information Services
	MARIA ADAME	Cole Information Services
	ANA CENTENO-ROSARIO	Cole Information Services

FINDINGS

Year	*Uses*	*Source*
2014	GUILLERMO ALVARADO	Cole Information Services
	FRANCESCA LOPEZ	Cole Information Services
	ANDRES MACHADO-PADRON	Cole Information Services
	CLEMENTINA MENDOZA	Cole Information Services
	RUSSELL SMITH	Cole Information Services
	DAVID RAMSEY	Cole Information Services
	JOSE RODRIGUEZ	Cole Information Services
	RENE VILLANUEVA	Cole Information Services
	EDWARD COSTANZO	Cole Information Services
	GERALD GREENFIELD	Cole Information Services
	KIKI DECHERMONT	Cole Information Services
	RICHARD GRAHAM	Cole Information Services
	LAZO HUGO	Cole Information Services
	VICTOR MINICOLA	Cole Information Services
	AMELIA JURADO	Cole Information Services
	JUDI WITTMAN	Cole Information Services
	BARBARA QUARG	Cole Information Services
	RAYMOND CALABRESE	Cole Information Services
	JOANN HASSELBAR	Cole Information Services
	JUANITA HUDSON	Cole Information Services
2009	CALVIN SHIELDS	Cole Information Services
	AMELIA JURADO	Cole Information Services
	ROSALIE WILLIAMS	Cole Information Services
	ROBERTO JUAREZ	Cole Information Services
	ALTA CARROLL	Cole Information Services
	ROINALD OLEARY	Cole Information Services
	KENDALL WALLING	Cole Information Services
	ROBERT RUGGIERO	Cole Information Services
	NORMA CHATY	Cole Information Services
	DELIA VERA	Cole Information Services
	TROY ALDANA	Cole Information Services
	V LEPORE	Cole Information Services

FINDINGS

Year	*Uses*	*Source*
2009	LUISE GROSS	Cole Information Services
	SEBRON DAVIS	Cole Information Services
	REMEDIOS ANCELMO	Cole Information Services
	FRANCESCA LOPEZ	Cole Information Services
	LAYDA FERNANDEZ	Cole Information Services
	GUILLERMO ALVARADO	Cole Information Services
	GERALD GREENFIELD	Cole Information Services
	EDWARD COSTANZO	Cole Information Services
	RICHARD GRAHAM	Cole Information Services
	LAZO HUGO	Cole Information Services
	GLORIA OURY	Cole Information Services
2004	WALTER LARSON	Cole Information Services
	DORIS TURNLEY	Cole Information Services
	NORMA CHATY	Cole Information Services
	V HINES	Cole Information Services
	AGNES BROOKS	Cole Information Services
	CONCEPCION CASTRO	Cole Information Services
	LUISE GROSS	Cole Information Services
	JOSE MARTINEZ	Cole Information Services
	A ALVARADO	Cole Information Services
	C LEWIS	Cole Information Services
	ALFONSO SANDOVAL	Cole Information Services
	BLANCA AYALA	Cole Information Services
	THOMAS YOUNG	Cole Information Services
	HAYDEN PRICE	Cole Information Services
	L POLF	Cole Information Services
	OLIVER MOORE	Cole Information Services
	JOSE SANCHEZ	Cole Information Services
	WILLIAM DIXON	Cole Information Services
	SUSAN TRAPP	Cole Information Services
	JANET ABNER	Cole Information Services
	RICHARD GRAHAM	Cole Information Services

FINDINGS

Year	Uses	Source
2004	ALICIA MALLARD	Cole Information Services
	HOMER MOREHEAD	Cole Information Services
	PETE FITZSIMMONS	Cole Information Services
	CALVIN SHIELDS	Cole Information Services
	GLORIA OURY	Cole Information Services
	JOANN HASSELBAR	Cole Information Services
	ROBERTO JUAREZ	Cole Information Services
	STEVEN SCHENK	Cole Information Services
	Fitzsimmons Pete	Hill Donnelly City Publishers
	Graham Richard	Hill Donnelly City Publishers
	Gross Luise	Hill Donnelly City Publishers
	Hasselbar J	Hill Donnelly City Publishers
	Lewis C	Hill Donnelly City Publishers
	Monroy Mayeth	Hill Donnelly City Publishers
	Morehead Homer	Hill Donnelly City Publishers
	Oury Gloria	Hill Donnelly City Publishers
	Polf L G	Hill Donnelly City Publishers
	Sanchez Jose	Hill Donnelly City Publishers
	Shields Calvin	Hill Donnelly City Publishers
	Young Thomas	Hill Donnelly City Publishers

561 N MOJAVE RD

Year	Uses	Source
2017	ENRIQUE PIMENTEL	Cole Information Services
	C T SHALLOW APARTMENTS	Cole Information Services
	JEANIE WALSH	Cole Information Services
	ROBERT JACKSON	Cole Information Services
	RODOLFO VILLEGAS	Cole Information Services
	ZENAYDA GARCIA	Cole Information Services
	GLENDA HALL	Cole Information Services
	W MATTHEWS	Cole Information Services
	SARA RAMIREZ	Cole Information Services
	LEPOY DAVIS	Cole Information Services

FINDINGS

Year	*Uses*	*Source*
2017	DONALD STEVENSON	Cole Information Services
	ZOILA CANO	Cole Information Services
	SHIRLEY GUSTAFFON	Cole Information Services
	JERRY JOHNS	Cole Information Services
	RICHARD PETIX	Cole Information Services
	MILDRED FERNANDEZ	Cole Information Services
	JAMES FRANK	Cole Information Services
	MARTINA RODRIGUEZ	Cole Information Services
	MARVIN BERNSTEIN	Cole Information Services
	JULIA DECARDOZA	Cole Information Services
	ZENAIDA SIERRA	Cole Information Services
	MINNIE TERK	Cole Information Services
	REVECA VARELA	Cole Information Services
	BILLY WATERS	Cole Information Services
	SANDRA PRICE	Cole Information Services
2014	JEANIE WALSH	Cole Information Services
	ZENAIDA SIERRA	Cole Information Services
	DENNY CHOMCEY	Cole Information Services
	EVA NELSON	Cole Information Services
	LARRY SIMMONS	Cole Information Services
	KIMBERLY NOBLE	Cole Information Services
	LEROY DAVIS	Cole Information Services
	DONALD STEVENSON	Cole Information Services
	SHIRLEY GUSTAFFON	Cole Information Services
	MARIA LOSADA	Cole Information Services
	AUSBERTO OTERO	Cole Information Services
	RICHARD PETIX	Cole Information Services
	PAOLA SALAS	Cole Information Services
	EDITH SHULTZ	Cole Information Services
	MARVIN BERNSTEIN	Cole Information Services
	JAMES FRANK	Cole Information Services
	MARTINA RODRIGUEZ	Cole Information Services

FINDINGS

Year	*Uses*	*Source*
2014	JULIA DECARDOZA	Cole Information Services
	FRANCISCA GOLDSTON	Cole Information Services
2009	JEANIE WALSH	Cole Information Services
	ZENAIDA SIERRA	Cole Information Services
	CARRIE CHILES	Cole Information Services
	DENNY CHOMCEY	Cole Information Services
	CRISTOBAL PUERTAS	Cole Information Services
	EDITH SCHULZ	Cole Information Services
	L DAVIS	Cole Information Services
	MONSIGNOR SHALLOW APARTMENT	Cole Information Services
	AUSBERTO OTERO	Cole Information Services
	AVERIL NEWMAN	Cole Information Services
	RICHARD PETIX	Cole Information Services
	JUAN LOPEZ	Cole Information Services
	MARVIN BERNSTEIN	Cole Information Services
	ELLENE RADCLIFFE	Cole Information Services
	JAMES FRANK	Cole Information Services
	RAMON ARTIGA	Cole Information Services
	CLAIRE GROW	Cole Information Services
	EVA NELSON	Cole Information Services
2004	NICHOLAS ESCOBAR	Cole Information Services
	ZENAIDA SIERRA	Cole Information Services
	WAYNE HARLESS	Cole Information Services
	GLORIA GILL	Cole Information Services
	JOSEPHINE RETZLAFF	Cole Information Services
	JUAN LOPEZ	Cole Information Services
	AUSBERTO OTERO	Cole Information Services
	AVERIL NEWMAN	Cole Information Services
	EDITH SCHULZ	Cole Information Services
	ALVIN HANNAH	Cole Information Services
	DENNY CHOMCEY	Cole Information Services
	J SMITH	Cole Information Services

FINDINGS

Year	Uses	Source
2004	R ARTIGA	Cole Information Services
	OSCAR PIMENTEL	Cole Information Services
	CLAIRE GROW	Cole Information Services
	Chomcey Denny	Hill Donnelly City Publishers
	Escobar Nicholas	Hill Donnelly City Publishers
	Grow Claire B	Hill Donnelly City Publishers
	Hariess Wayne C	Hill Donnelly City Publishers
	MONSIGNOR SHALLOWAPTS	Hill Donnelly City Publishers
	Otero Ausberto	Hill Donnelly City Publishers
	Schulz Edith H	Hill Donnelly City Publishers
	Sierra Zenaida	Hill Donnelly City Publishers

N PECOS RD

551 N PECOS RD

Year	Uses	Source
2004	575 NCL	Hill Donnelly City Publishers

575 N PECOS RD

Year	Uses	Source
2009	JOAN KENNEY	Cole Information Services
2004	JOAN KENNEY	Cole Information Services
1999	A SELF STORAGE	Cole Information Services
	OCCUPANT UNKNOWN	Cole Information Services
1994	A SELF STORAGE	Cole Information Services
1991	ASelf Storage	GTE Diretories Company
	Self Storage	GTE Diretories Company

601 N PECOS RD

Year	Uses	Source
2017	COUNTY OF CLARK	Cole Information Services
	SPRING MOUNTAIN YOUTH CAMPANGELS PE	Cole Information Services
2014	COUNTY OF CLARK	Cole Information Services
	SPRING MOUNTAIN YOUTH CAMPANGELS PE	Cole Information Services

FINDINGS

Year	Uses	Source
2014	CLARK COUNTY DEPT OF JUVENILE JUSTIC	Cole Information Services
2009	CLARK CNTY OF DIST COURT EGHTH	Cole Information Services
	CLARK COUNTY CASA PROGRAM	Cole Information Services
	CLARK COUNTY FAMILY DIVISION	Cole Information Services
2004	8 JUDICIAL DIST COURT	Cole Information Services
	EIGHT JUDICAL COURT OF NEVADA	Cole Information Services
	FAMILY DIV	Cole Information Services
	CLARK CNTY FAM & YOUTH SRVC	Cole Information Services
	JUVENILE COURT SCHOOL	Cole Information Services
	CLARK COUNTY JUVENILE JUSTICE	Cole Information Services
	RICKS CAF	Cole Information Services
	SPRING MOUNTAIN YOUTH CAMP	Hill Donnelly City Publishers
	SCHOOLS CLARK COUNTY PUBLIC	Hill Donnelly City Publishers
	CLARK CO DEPT JUVENILE JUSTICE	Hill Donnelly City Publishers
	CLARKCOUNTY DISTRICTATTORNEY	Hill Donnelly City Publishers
	CLARK COUNTY FAMILY CRTCLRK	Hill Donnelly City Publishers
	CLARK COUNTYJUVENILE DEFENDER	Hill Donnelly City Publishers
	CONTINUATION SCHOOL	Hill Donnelly City Publishers
	DISTRICTCOURT	Hill Donnelly City Publishers
	FAMILYCOURTADMINISTRATION	Hill Donnelly City Publishers
	JUVENILE COURT SCHOOLS	Hill Donnelly City Publishers
	JUVENILE JUSTICE SERVICES	Hill Donnelly City Publishers
1999	CLARK COUNTY OF FAMILY DIVISION	Cole Information Services
	CLARK COUNTY OF FAMILY & YOUTH SERVICES	Cole Information Services

608 N PECOS RD

Year	Uses	Source
1994	HODGENS, F P	Cole Information Services

635 N PECOS RD

Year	Uses	Source
1999	Able Pamela	Sprint First Source

FINDINGS

651 N PECOS RD

Year	Uses	Source
2009	COUNTY OF CLARK	Cole Information Services

S PECOS RD

615 S PECOS RD

Year	Uses	Source
1994	CASNE, JOSEPH M	Cole Information Services

650 S PECOS RD

Year	Uses	Source
2004	CREATIVE REAL ESTATE ASSOC	Hill Donnelly City Publishers

STEWART AVE

3300 STEWART AVE

Year	Uses	Source
2017	CITY OF LAS VEGAS	Cole Information Services
2009	CITY OF LAS VEGAS DEPT OF DETENTION	Cole Information Services
	COUNTY OF CLARK	Cole Information Services
2004	EMSA 1	Cole Information Services
1999	LAS VEGAS CITY OF DETENTION & ENFORCEMENT	Cole Information Services
	LAS VEGAS CITY OF DETENTION & ENFORCEMENT	Cole Information Services
	LAS VEGAS DETENTION & ENFCMNT ADMINISTRATION OFFI	Cole Information Services
1994	DETENTION	Cole Information Services

W BONANZA RD

3501 W BONANZA RD

Year	Uses	Source
2017	SAUL TREJO	Cole Information Services
2014	SAUL TREJO	Cole Information Services
2009	MARIA PEREZ	Cole Information Services
2004	MARIA PEREZ	Cole Information Services

FINDINGS

Year	*Uses*	*Source*
1999	OCCUPANT UNKNOWN	Cole Information Services
1994	HEISTAND, JERRY	Cole Information Services

FINDINGS

ADJOINING PROPERTY: ADDRESSES NOT IDENTIFIED IN RESEARCH SOURCE

The following Adjoining Property addresses were researched for this report, and the addresses were not identified in research source.

Address Researched	Address Not Identified in Research Source
3051 CEDAR AVE	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3051 CEDAR ST	1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3300 STEWART AVE	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3300 STEWART AVE	2014, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3400 E BONANZA RD	2017, 2014, 2009, 2004, 1999, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3401 BONANZA RD E	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1966, 1961, 1956, 1950, 1945, 1936
3401 E BONANZA RD	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3401 E BONANZA RD	2017, 2014, 2009, 2004, 1999, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3415 E BONANZA RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3415 E BONANZA RD	1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3450 E BONANZA RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3464 E BONANZA RD	2017, 2014, 2009, 2004, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3500 E BONANZA RD	2004, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3501 W BONANZA RD	2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3501 W BONANZA RD	2017, 2014, 2009, 2004, 1999, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3501 W BONANZA RD	2017, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3510 E BONANZA RD	2004, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3510 E BONANZA RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3515 E BONANZA RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
3550 E BONANZA RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
501 N MOJAVE RD	1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936

FINDINGS

Address Researched	Address Not Identified in Research Source
501 N MOJAVE RD	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
518 30TH ST	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
531 N MOJAVE RD	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
551 N MOJAVE RD	1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
551 N MOJAVE RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
551 N PECOS RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
561 N MOJAVE RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
561 N MOJAVE RD	1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
575 N PECOS RD	2017, 2014, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
575 N PECOS RD	2017, 2014, 2009, 2004, 1999, 1994, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
601 N PECOS RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
601 N PECOS RD	1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
608 N PECOS RD	2017, 2014, 2009, 2004, 1999, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
615 S PECOS RD	2017, 2014, 2009, 2004, 1999, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
635 N PECOS RD	2017, 2014, 2009, 2004, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
650 N MOJAVE RD	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
650 S PECOS RD	2017, 2014, 2009, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
651 N PECOS RD	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
651 N PECOS RD	2017, 2014, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936
717 N Pecos Rd	2017, 2014, 2009, 2004, 1999, 1994, 1991, 1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936

TARGET PROPERTY: ADDRESS NOT IDENTIFIED IN RESEARCH SOURCE

The following Target Property addresses were researched for this report, and the addresses were not identified in the research source.

Address Researched	Address Not Identified in Research Source
APN 139-36-502-003 - 3421 E Bonanza Rd	1985, 1980, 1975, 1970, 1966, 1961, 1956, 1950, 1945, 1936

Back to:
State Map | Western U.S. map | Home Page

NOTE:
To print data frame (right side), click on right frame before printing.

1981 - 2010

- Daily Temp. & Precip.
- Daily Tabular data (~23 KB)
- Monthly Tabular data (~1 KB)
- NCDC 1981-2010 Normals (~3 KB)

1971 - 2000

- Daily Temp. & Precip.
- Daily Tabular data (~23 KB)
- Monthly Tabular data (~1 KB)
- NCDC 1971-2000 Normals (~3 KB)

1961 - 1990

- Daily Temp. & Precip.
- Daily Tabular data (~23 KB)
- Monthly Tabular data (~1 KB)
- NCDC 1961-1990 Normals (~3 KB)

Period of Record

- Station Metadata
- Station Metadata Graphics

General Climate Summary

LAS VEGAS MCCARRAN AP, NEVADA (264436)

1981-2010 Monthly Climate Summary

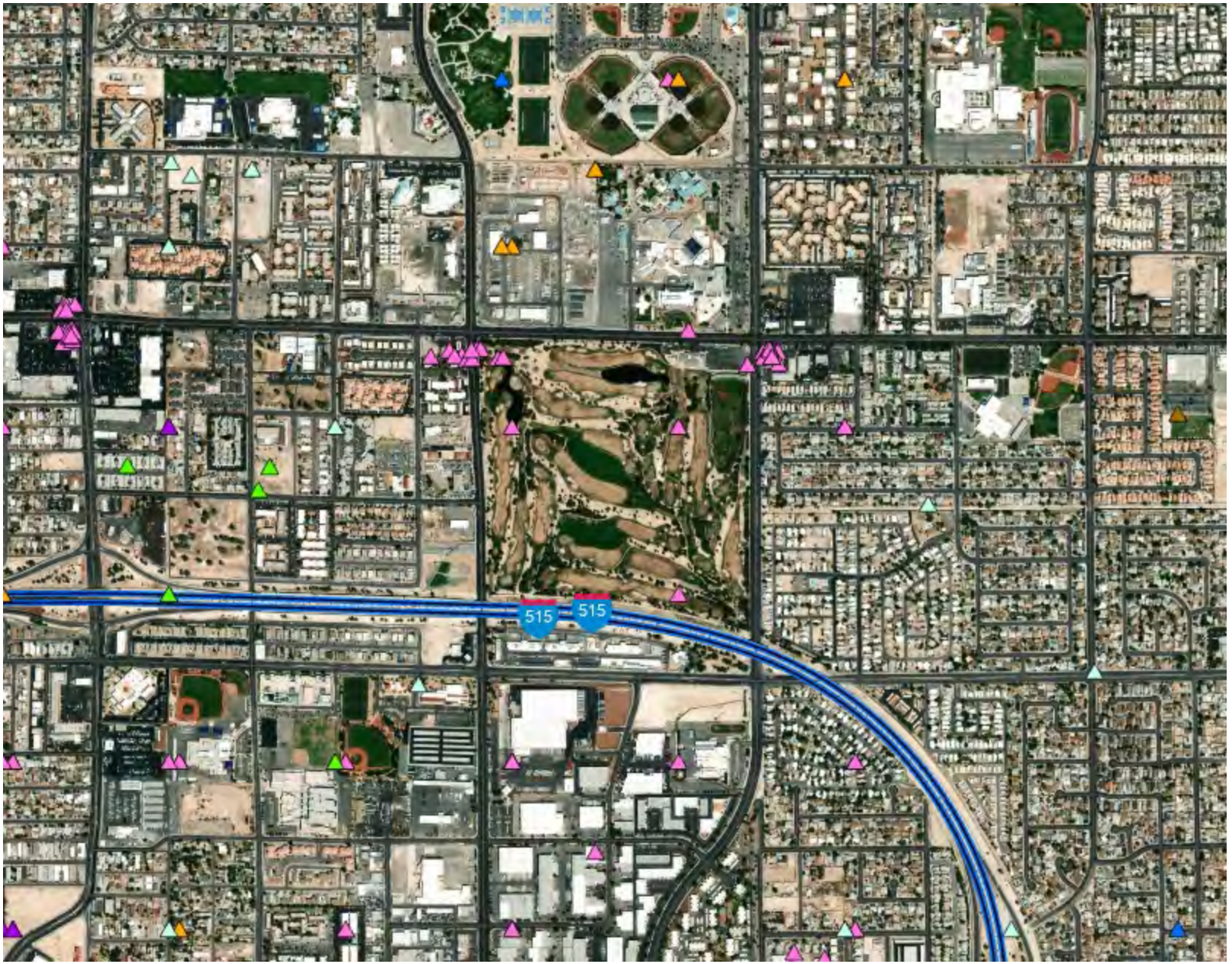
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Average Max. Temperature (F)	57.9	62.7	70.4	78.5	88.8	98.6	103.9	101.7	93.8	80.8	64.4	57.0	80.1
Average Min. Temperature (F)	37.5	41.7	47.7	54.5	64.0	72.9	78.8	77.2	69.1	56.8	43.6	37.3	56.9
Average Total Precipitation (in.)	0.57	0.70	0.45	0.18	0.13	0.08	0.35	0.39	0.22	0.28	0.34	0.52	4.21

Unofficial values based on averages/sums of smoothed daily data. Information is computed from available daily data during the 1981-2010 period. Smoothing, missing data and observation-time changes may cause these 1981-2010 values to differ from official NCDC values. This table is presented for use at locations that don't have official NCDC data. No adjustments are made for missing data or time of observation. Check NCDC normals table for official data.

Western Regional Climate Center, wrcc@dri.edu

State of Nevada
Division of Water Resources

Well Location Map



Legend

- Domestic
- Industrial Commercial
- Irrigation
- Mining & Dewatering
- Monitoring
- Municipal
- Power
- Stock
- All Others
- Major Roads
  - Interstate
  - US Highway
  - State Highway
- Local Roads
- State Boundary
- World Imagery
- Low Resolution 15m Imagery
- High Resolution 60cm Imagery
- High Resolution 30cm Imagery
- Citations
- 4.8m Resolution Metadata

0.5 0 0.27 0.5 Miles

WGS_1984_Web_Mercator_Auxiliary_Sphere
12/27/2022

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.

THIS MAP IS NOT TO BE USED FOR NAVIGATION

1: 17,102

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	48103	**Basin:**	212
Waiver No:	N/A	**Owner:**	BREAULT, DAVID
Permit No:	N/A	**Well Name:**	N/A
Date Received:	07/25/1995	**Address:**	101 N MOJAVE
Notice of Intent:	14437		

Location Information

Reference:	Mount Diablo	**Parcel No:**	020-610-002	**Latitude:**	36.16
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW SE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	6/23/1995	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	06/23/1995	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	0 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	10 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	0 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	N/A	**Name:**	THOMAS HIGH
Contractor's Drilling No:	0	**Address:**	4670 S POLARIS AVE LAS VEGAS NV 89103
Driller's Lic. No:	1869		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	54377	**Basin:**	212
Waiver No:	N/A	**Owner:**	JURAD, E A
Permit No:	N/A	**Well Name:**	N/A
Date Received:	07/12/1954	**Address:**	2530 VALLEY ST
Notice of Intent:	0		

Location Information

Reference:	Mount Diablo	**Parcel No:**	N/A	**Latitude:**	36.16
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.11
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	New
Quarters:	N/A			**Proposed Use:**	Domestic

Well Construction

Date Started:	7/5/1954	**Perforations:**	60 ft	**Static Water Level:**	14 ft
Date Completed:	07/07/1954	**From:**	40 ft	**Pumping Water Level:**	14 ft
Aquifer Desc:	N/A	**To:**	100 ft	**Method:**	N/A
Hole Depth:	100 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	6 in	**Depth of Seal:**	40	**Yield:**	N/A
Cased To:	100 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	Yes	**After Hours Pump:**	0
		From:	40 ft		
		To:	100 ft		

Drilling Contractor Information

Contractor's Lic No:	N/A	**Name:**	N/A
Contractor's Drilling No:	0	**Address:**	N/A
Driller's Lic. No:	105		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	71351	**Basin:**	212
Waiver No:	N/A	**Owner:**	CITY OF LAS VEGAS
Permit No:	N/A	**Well Name:**	MW-01
Date Received:	05/18/1998	**Address:**	BONANZA MOJAVE WATER RESOURCE CENTER
Notice of Intent:	17120		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-25-802-006	**Latitude:**	36.18
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	25	**Block No:**	N/A	**Work Type:**	New
Quarters:	SW SE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/22/1998	**Perforations:**	18 ft	**Static Water Level:**	17 ft
Date Completed:	04/22/1998	**From:**	1 ft	**Pumping Water Level:**	17 ft
Aquifer Desc:	N/A	**To:**	19 ft	**Method:**	N/A
Hole Depth:	19 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	3 in	**Depth of Seal:**	1	**Yield:**	N/A
Cased To:	19 ft	**Draw Down:**	0	**Water Temperature:**	65 degrees F
Casing Reductions:	0	**Gravel Packed:**	Yes	**After Hours Pump:**	0
		From:	1 ft		
		To:	19 ft		

Drilling Contractor Information

Contractor's Lic No:	18917	**Name:**	ALLEN DRILLING INC
Contractor's Drilling No:	0	**Address:**	4847 S VALLEY VIEW LAS VEGAS NV 89103
Driller's Lic. No:	1301		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	76088	**Basin:**	212
Waiver No:	N/A	**Owner:**	DESERT PINES GOLF COURSE
Permit No:	N/A	**Well Name:**	N/A
Date Received:	06/29/1999	**Address:**	3415 E BONANZA RD
Notice of Intent:	18519		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-502-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Replacement Well
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	5/11/1999	**Perforations:**	20 ft	**Static Water Level:**	12 ft
Date Completed:	05/11/1999	**From:**	5 ft	**Pumping Water Level:**	12 ft
Aquifer Desc:	N/A	**To:**	25 ft	**Method:**	N/A
Hole Depth:	30 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.375 in	**Depth of Seal:**	3	**Yield:**	N/A
Cased To:	30 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	Yes	**After Hours Pump:**	0
		From:	3 ft		
		To:	30 ft		

Drilling Contractor Information

Contractor's Lic No:	34757	**Name:**	CONVERSE CONSULTANTS
Contractor's Drilling No:	0	**Address:**	731 PILOT RD STE H LAS VEGAS NV 89119-4429
Driller's Lic. No:	1869		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	76090	**Basin:**	212
Waiver No:	N/A	**Owner:**	DESERT PINES GOLF COURSE
Permit No:	N/A	**Well Name:**	N/A
Date Received:	06/29/1999	**Address:**	3415 E BONANZA RD
Notice of Intent:	18521		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-502-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Replacement Well
Quarters:	NE NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	5/11/1999	**Perforations:**	20 ft	**Static Water Level:**	12 ft
Date Completed:	05/11/1999	**From:**	5 ft	**Pumping Water Level:**	12 ft
Aquifer Desc:	N/A	**To:**	25 ft	**Method:**	N/A
Hole Depth:	30 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.375 in	**Depth of Seal:**	3	**Yield:**	N/A
Cased To:	30 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	Yes	**After Hours Pump:**	0
		From:	3 ft		
		To:	30 ft		

Drilling Contractor Information

Contractor's Lic No:	34757	**Name:**	CONVERSE CONSULTANTS
Contractor's Drilling No:	0	**Address:**	731 PILOT RD STE H LAS VEGAS NV 89119-4429
Driller's Lic. No:	1869		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	76129	**Basin:**	212
Waiver No:	N/A	**Owner:**	CITY OF LAS VEGAS
Permit No:	N/A	**Well Name:**	03
Date Received:	05/14/1999	**Address:**	BONANZA MOJAVE WATER RESOURCE CENTER
Notice of Intent:	18576		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-25-802-006	**Latitude:**	36.18
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	25	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	SW SE			**Proposed Use:**	Dewater

Well Construction

Date Started:	4/8/1999	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	04/08/1999	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	30 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	14 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	24 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	30 ft		

Drilling Contractor Information

Contractor's Lic No:	18917	**Name:**	ALLEN DRILLING INC
Contractor's Drilling No:	0	**Address:**	4847 S VALLEY VIEW LAS VEGAS NV 89103
Driller's Lic. No:	1376		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	76886	**Basin:**	212
Waiver No:	N/A	**Owner:**	DESERT PINES GOLF COURSE
Permit No:	N/A	**Well Name:**	N/A
Date Received:	06/29/1999	**Address:**	3415 E BONANZA RD
Notice of Intent:	18520		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-502-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NE NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/29/1999	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	04/29/1999	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	0 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	0 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	0 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	No	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	48947	**Name:**	CONVERSE CONSULTANTS
Contractor's Drilling No:	0	**Address:**	731 PILOT RD STE H LAS VEGAS NV 89119
Driller's Lic. No:	1869		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	90004	**Basin:**	212
Waiver No:	N/A	**Owner:**	BECKER ENTERPRISES
Permit No:	N/A	**Well Name:**	N/A
Date Received:	07/28/2003	**Address:**	550 S DECATUR BLVD
Notice of Intent:	24912		

Location Information

Reference:	Mount Diablo	**Parcel No:**	138-36-701-018	**Latitude:**	36.16
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	New
Quarters:	NE SE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	6/23/2003	**Perforations:**	5 ft	**Static Water Level:**	47 ft
Date Completed:	06/23/2003	**From:**	45 ft	**Pumping Water Level:**	47 ft
Aquifer Desc:	N/A	**To:**	50 ft	**Method:**	N/A
Hole Depth:	50 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	2 in	**Depth of Seal:**	5	**Yield:**	N/A
Cased To:	50 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	Yes	**After Hours Pump:**	0
		From:	40 ft		
		To:	50 ft		

Drilling Contractor Information

Contractor's Lic No:	54931	**Name:**	ELITE DRILLING INC
Contractor's Drilling No:	0	**Address:**	5115 S INDUSTRIAL RD #104 LAS VEGAS NV 89118
Driller's Lic. No:	1869		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	96972	**Basin:**	212
Waiver No:	DW-1198	**Owner:**	CITY OF LAS VEGAS
Permit No:	N/A	**Well Name:**	08
Date Received:	07/20/2005	**Address:**	850 N PECOS RD
Notice of Intent:	29385		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-25-701-002	**Latitude:**	36.18
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	FREEDOM PARK	**County:**	CLARK
Section:	25	**Block No:**	N/A	**Work Type:**	New
Quarters:	SE			**Proposed Use:**	Dewater

Well Construction

Date Started:	6/14/2005	**Perforations:**	0 ft	**Static Water Level:**	11 ft
Date Completed:	06/15/2005	**From:**	0 ft	**Pumping Water Level:**	11 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	30 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	0 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	0 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	Yes	**After Hours Pump:**	0
		From:	0 ft		
		To:	30 ft		

Drilling Contractor Information

Contractor's Lic No:	18917	**Name:**	ALLEN DRILLING INC
Contractor's Drilling No:	0	**Address:**	4847 S VALLEY VIEW LAS VEGAS NV 89103
Driller's Lic. No:	2231		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	114184	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-03
Date Received:	07/22/2011	**Address:**	3501 E BONANZA RD
Notice of Intent:	35828		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.09
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	7/20/2011	**Perforations:**	15 ft	**Static Water Level:**	13.25 ft
Date Completed:	07/20/2011	**From:**	10 ft	**Pumping Water Level:**	20.25 ft
Aquifer Desc:	N/A	**To:**	25 ft	**Method:**	Bucket
Hole Depth:	26 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.04
Surface Casing Diameter:	4.5 in	**Depth of Seal:**	6	**Yield:**	0.25 gpm
Cased To:	25 ft	**Draw Down:**	7	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	Yes	**After Hours Pump:**	0.5
		From:	8 ft		
		To:	26 ft		

Drilling Contractor Information

Contractor's Lic No:	12852	**Name:**	W D C EXPLORATION & WELLS
Contractor's Drilling No:	0	**Address:**	500 MAIN ST WOODLAND CA 95695
Driller's Lic. No:	2371		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	120258	**Basin:**	212
Waiver No:	R-1650	**Owner:**	FARIDIAN, BEHROOZ
Permit No:	N/A	**Well Name:**	MW-03A
Date Received:	06/03/2014	**Address:**	2450 E BONANZA RD
Notice of Intent:	37774		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-35-501-002	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	35	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NE NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	5/14/2014	**Perforations:**	0 ft	**Static Water Level:**	15.5 ft
Date Completed:	05/14/2014	**From:**	0 ft	**Pumping Water Level:**	15.5 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	35 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	35 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	75355	**Name:**	NATIONAL EWP INC
Contractor's Drilling No:	0	**Address:**	630 LINCOLN AVE WOODLAND, CA 95695
Driller's Lic. No:	2111		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	124775	**Basin:**	212
Waiver No:	MO-3118	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	MW-02
Date Received:	12/14/2015	**Address:**	3051 E BONANZA RD
Notice of Intent:	38916		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-501-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.11
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	12/10/2015	**Perforations:**	15 ft	**Static Water Level:**	14.5 ft
Date Completed:	12/10/2015	**From:**	15 ft	**Pumping Water Level:**	14.5 ft
Aquifer Desc:	N/A	**To:**	30 ft	**Method:**	N/A
Hole Depth:	30 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.375 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	30 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	75355	**Name:**	NATIONAL EWP INC
Contractor's Drilling No:	0	**Address:**	530 W SILVER ST ELKO NV 89801
Driller's Lic. No:	2526		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	126431	**Basin:**	212
Waiver No:	MO-3197	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-06
Date Received:	08/17/2016	**Address:**	3501 E BONANZA RD
Notice of Intent:	37998		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/1/2016	**Perforations:**	15 ft	**Static Water Level:**	14.5 ft
Date Completed:	08/01/2016	**From:**	9 ft	**Pumping Water Level:**	14.5 ft
Aquifer Desc:	N/A	**To:**	24 ft	**Method:**	N/A
Hole Depth:	24 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	4.5 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	24 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	75355	**Name:**	NATIONAL EWP INC
Contractor's Drilling No:	0	**Address:**	500 MAIN STREET WOODLAND CA 95695
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	126432	**Basin:**	212
Waiver No:	MO-3197	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-05
Date Received:	08/17/2016	**Address:**	3501 E BONANZA RD
Notice of Intent:	37998		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/1/2016	**Perforations:**	15 ft	**Static Water Level:**	14 ft
Date Completed:	08/01/2016	**From:**	9 ft	**Pumping Water Level:**	14 ft
Aquifer Desc:	N/A	**To:**	24 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	4.5 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	75355	**Name:**	NATIONAL EWP INC
Contractor's Drilling No:	0	**Address:**	500 MAIN STREET WOODLAND CA 95695
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	126433	**Basin:**	212
Waiver No:	MO-3197	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-04
Date Received:	08/17/2016	**Address:**	3501 E BONANZA RD
Notice of Intent:	37998		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/2/2016	**Perforations:**	15 ft	**Static Water Level:**	12.84 ft
Date Completed:	08/02/2016	**From:**	9 ft	**Pumping Water Level:**	12.84 ft
Aquifer Desc:	N/A	**To:**	24 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	4.5 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	75355	**Name:**	NATIONAL EWP INC
Contractor's Drilling No:	0	**Address:**	500 MAIN STREET WOODLAND CA 95695
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	126434	**Basin:**	212
Waiver No:	MO-3197	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-07
Date Received:	08/17/2016	**Address:**	3501 E BONANZA RD
Notice of Intent:	37998		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/2/2016	**Perforations:**	15 ft	**Static Water Level:**	15.4 ft
Date Completed:	08/02/2016	**From:**	9 ft	**Pumping Water Level:**	15.4 ft
Aquifer Desc:	N/A	**To:**	24 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	4.5 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	75355	**Name:**	NATIONAL EWP INC
Contractor's Drilling No:	0	**Address:**	500 MAIN STREET WOODLAND CA 95695
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	127671	**Basin:**	212
Waiver No:	N/A	**Owner:**	CASON, PATRICK
Permit No:	N/A	**Well Name:**	PMW-04
Date Received:	04/25/2017	**Address:**	3051 E BONANZA RD
Notice of Intent:	39187		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-501-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.11
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	3/13/2017	**Perforations:**	5 ft	**Static Water Level:**	20 ft
Date Completed:	03/13/2017	**From:**	10 ft	**Pumping Water Level:**	20 ft
Aquifer Desc:	N/A	**To:**	15 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.375 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	75355	**Name:**	NATIONAL EWP INC
Contractor's Drilling No:	0	**Address:**	500 MAIN STREET WOODLAND CA 95695
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	129322	**Basin:**	212
Waiver No:	MO-3290	**Owner:**	RIOS, JOSE
Permit No:	N/A	**Well Name:**	MW-08
Date Received:	08/11/2017	**Address:**	3501 E BONANZA RD
Notice of Intent:	39619		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/13/2017	**Perforations:**	16 ft	**Static Water Level:**	0 ft
Date Completed:	04/13/2017	**From:**	9 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	25 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	4.5 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	73966	**Name:**	CASCADE DRILLING LP
Contractor's Drilling No:	0	**Address:**	PO BOX 1184 WOODINVILLE WA 98072
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	129323	**Basin:**	212
Waiver No:	MO-3290	**Owner:**	RIOS, JOSE
Permit No:	N/A	**Well Name:**	MW-10
Date Received:	08/11/2017	**Address:**	3501 E BONANZA RD
Notice of Intent:	39619		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/14/2017	**Perforations:**	16 ft	**Static Water Level:**	0 ft
Date Completed:	04/14/2017	**From:**	9 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	25 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	4.5 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	73966	**Name:**	CASCADE DRILLING LP
Contractor's Drilling No:	0	**Address:**	PO BOX 1184 WOODINVILLE WA 98072
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	131504	**Basin:**	212
Waiver No:	MO-3506	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	PMW-06
Date Received:	12/13/2018	**Address:**	N/A
Notice of Intent:	40488		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-599-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	11/15/2018	**Perforations:**	15 ft	**Static Water Level:**	0 ft
Date Completed:	11/15/2018	**From:**	10 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	25 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.375 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	73966	**Name:**	CASCADE DRILLING LP
Contractor's Drilling No:	0	**Address:**	PO BOX 1184 WOODINVILLE WA 98072
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	131505	**Basin:**	212
Waiver No:	MO-3506	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	PMW-05
Date Received:	12/13/2018	**Address:**	N/A
Notice of Intent:	40488		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-599-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	New
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	11/15/2018	**Perforations:**	15 ft	**Static Water Level:**	0 ft
Date Completed:	11/15/2018	**From:**	10 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	25 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	1	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.375 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	73966	**Name:**	CASCADE DRILLING LP
Contractor's Drilling No:	0	**Address:**	PO BOX 1184 WOODINVILLE WA 98072
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134582	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-01
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/7/2020	**Perforations:**	0 ft	**Static Water Level:**	14 ft
Date Completed:	04/07/2020	**From:**	0 ft	**Pumping Water Level:**	14 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134583	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-02
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/7/2020	**Perforations:**	0 ft	**Static Water Level:**	14 ft
Date Completed:	04/07/2020	**From:**	0 ft	**Pumping Water Level:**	14 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134584	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-03
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/6/2020	**Perforations:**	0 ft	**Static Water Level:**	13.5 ft
Date Completed:	04/06/2020	**From:**	0 ft	**Pumping Water Level:**	13.5 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134585	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-04
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/6/2020	**Perforations:**	0 ft	**Static Water Level:**	13 ft
Date Completed:	04/06/2020	**From:**	0 ft	**Pumping Water Level:**	13 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	24 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	24 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134586	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-05
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/6/2020	**Perforations:**	0 ft	**Static Water Level:**	13.5 ft
Date Completed:	04/06/2020	**From:**	0 ft	**Pumping Water Level:**	13.5 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	24 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	24 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134587	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-06
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/6/2020	**Perforations:**	0 ft	**Static Water Level:**	14 ft
Date Completed:	04/06/2020	**From:**	0 ft	**Pumping Water Level:**	14 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	23 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	23 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134588	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-07
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/7/2020	**Perforations:**	0 ft	**Static Water Level:**	14 ft
Date Completed:	04/07/2020	**From:**	0 ft	**Pumping Water Level:**	14 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	24 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	24 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134589	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-08
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/7/2020	**Perforations:**	0 ft	**Static Water Level:**	14 ft
Date Completed:	04/07/2020	**From:**	0 ft	**Pumping Water Level:**	14 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	24 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	24 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	134590	**Basin:**	212
Waiver No:	N/A	**Owner:**	7-ELEVEN
Permit No:	N/A	**Well Name:**	MW-09
Date Received:	04/10/2020	**Address:**	3501 E BONANZA RD
Notice of Intent:	S2020-113		

Location Information

Reference:	Mount Diablo	**Parcel No:**	140-31-101-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	62E	**Subdivision:**	N/A	**County:**	CLARK
Section:	31	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NW			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	4/7/2020	**Perforations:**	0 ft	**Static Water Level:**	13 ft
Date Completed:	04/07/2020	**From:**	0 ft	**Pumping Water Level:**	13 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	23 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	4 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	23 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	51266	**Name:**	EAGLE DRILLING SERVICES LLC
Contractor's Drilling No:	0	**Address:**	7150 PLACID ST LAS VEGAS NV 89119
Driller's Lic. No:	2490		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137456	**Basin:**	212
Waiver No:	MO-3506	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	PMW-06
Date Received:	08/24/2021	**Address:**	N/A
Notice of Intent:	S2021-271		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-599-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/13/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	08/13/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.75 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137457	**Basin:**	212
Waiver No:	MO-3506	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	PMW-05
Date Received:	08/24/2021	**Address:**	N/A
Notice of Intent:	S2021-271		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-599-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.11
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/13/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	08/13/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.75 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137458	**Basin:**	212
Waiver No:	MO-3506	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	PMW-07
Date Received:	08/24/2021	**Address:**	N/A
Notice of Intent:	S2021-271		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-599-003	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/13/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	08/13/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.75 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137459	**Basin:**	212
Waiver No:	N/A	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	MW-03
Date Received:	08/24/2021	**Address:**	3051 E BONANZA RD
Notice of Intent:	S2021-270		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-501-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	7/28/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	07/28/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.75 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137460	**Basin:**	212
Waiver No:	N/A	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	MW-01
Date Received:	08/24/2021	**Address:**	3051 E BONANZA RD
Notice of Intent:	S2021-270		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-501-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.11
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	7/28/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	07/28/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.75 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137461	**Basin:**	212
Waiver No:	MO-3271	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	PMW-04
Date Received:	08/24/2021	**Address:**	3051 E BONANZA RD
Notice of Intent:	S2021-270		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-501-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	7/28/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	07/28/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	25 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.75 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	25 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137462	**Basin:**	212
Waiver No:	MO-3118	**Owner:**	REBEL OIL CO
Permit No:	N/A	**Well Name:**	MW-02
Date Received:	08/24/2021	**Address:**	3051 E BONANZA RD
Notice of Intent:	S2021-270		

Location Information

Reference:	Mount Diablo	**Parcel No:**	139-36-501-001	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.11
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	NW NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	8/13/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	08/13/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	30 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	2.75 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	30 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Nevada Division of Water Resources

Well Log Details

Download Well Log:

General Information

Well Log No:	137824	**Basin:**	212
Waiver No:	N/A	**Owner:**	MADISON MARQUETTE RETAIL SERVICES
Permit No:	N/A	**Well Name:**	SW-10-2
Date Received:	10/18/2021	**Address:**	300 S DECATUR BLVD
Notice of Intent:	S2021-457		

Location Information

Reference:	Mount Diablo	**Parcel No:**	138-36-601-004	**Latitude:**	36.17
Township:	20S	**Lot No:**	N/A	**Longitude:**	115.1
Range:	61E	**Subdivision:**	N/A	**County:**	CLARK
Section:	36	**Block No:**	N/A	**Work Type:**	Plug or Abandonment
Quarters:	SE NE			**Proposed Use:**	Monitoring Well

Well Construction

Date Started:	9/27/2021	**Perforations:**	0 ft	**Static Water Level:**	0 ft
Date Completed:	09/27/2021	**From:**	0 ft	**Pumping Water Level:**	0 ft
Aquifer Desc:	N/A	**To:**	0 ft	**Method:**	N/A
Hole Depth:	24 ft	**Perforation Interval:**	0	**Specific Capacity:**	0.00
Surface Casing Diameter:	1.315 in	**Depth of Seal:**	0	**Yield:**	N/A
Cased To:	24 ft	**Draw Down:**	0	**Water Temperature:**	N/A
Casing Reductions:	0	**Gravel Packed:**	N/A	**After Hours Pump:**	0
		From:	0 ft		
		To:	0 ft		

Drilling Contractor Information

Contractor's Lic No:	87031	**Name:**	BOB NIX
Contractor's Drilling No:	0	**Address:**	500 PARKSON RD STE 110 HENDERSON NV 89011
Driller's Lic. No:	2512		

Remarks

Work Type:	N/A	**General:**	N/A	**Additional:**	N/A

Property Account Inquiry - Summary Screen

New Search

Parcel ID	139-36-502-003	Tax Year	2023	District	200	Rate	3.2782

Situs Address:	3421 E BONANZA RD LAS VEGAS
Legal Description:	ASSESSOR DESCRIPTION: PT N2 NE4 SEC 36 20 61GEOID: MOR N2 NE4 SEC 36 20 61

Status:
Active
Taxable

Property Characteristics	
Tax Cap Increase Pct.	8
Tax Cap Limit Amount	0.00
Tax Cap Reduction	0.00
Land Use	3-46 Golf Course. Public
Cap Type	OTHER
Acreage	95.5400
Agriculture	DEFERRED GOLF OR AGRICULTURE
Exemption Amount	0.00

Property Values	
Land	0
Total Assessed Value	0
Net Assessed Value	0
Exemption Value New Construction	0
New Construction - Supp Value	0

Property Documents	
0000002259327	11/20/1935
00220059327	11/20/1935

Role	Name	Address	Since	To
Owner	CITY OF LAS VEGAS	C/O REAL ESTATE DIVISION 333 N RANCHO DR 8TH FL , LAS VEGAS, NV 89106-3703 UNITED STATES	6/14/2019	Current

PAST AND CURRENT CHARGES DUE TODAY

Tax Year	Charge Category	Amount Due Today
THERE IS NO PAST OR CURRENT AMOUNT DUE as of 11/30/2022		$0.00

NEXT INSTALLMENT AMOUNTS

Tax Year	Charge Category	Installment Amount Due
THERE IS NO NEXT INSTALLMENT AMOUNT DUE as of 11/30/2022		

TOTAL AMOUNTS DUE FOR ENTIRE TAX YEAR

Tax Year	Charge Category	Remaining Balance Due
THERE IS NO TOTAL AMOUNT DUE FOR THE ENTIRE TAX YEAR as of 11/30/2022		

PAYMENT HISTORY

Last Payment Amount	$27.08
Last Payment Date	8/13/2014
Fiscal Tax Year Payments	$0.00
Prior Calendar Year Payments	$0.00
Current Calendar Year Payments	$0.00

SKETCH/AREA TABLE ADDENDUM

S:\Conversion\Temp\50100101.AX5 APN **139-36-501-001**

SUBJECT

Address **3051 E BONANZA RD**

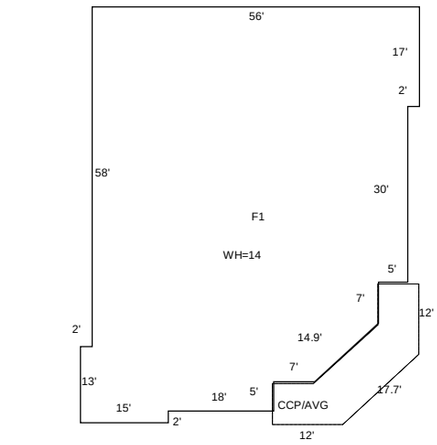
Date **05/1998** N/A **043** LC# **252**

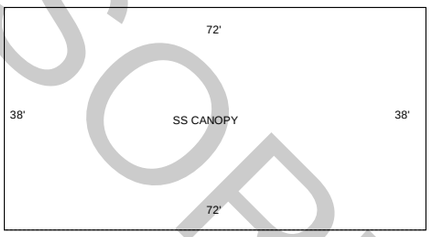
Subj/Project **MOBIL CONVIENENCE STORE**

Model

Drawn by #

IMPROVEMENTS SKETCH





Comments: **This is for Tax Assessment Purposes Only**

ASSESSOR'S COPY

AREA CALCULATIONS

Scale: **1" = 12'**

AREA CALCULATIONS SUMMARY

Code	Description	Factor	Net Size	Perimeter	Net Totals
GBA1	F1	1.00	3557.00	251.9	3557.00
P/P	CCP/AVG	1.00	271.00	84.6	
	SS CANOPY	1.00	2736.00	220.0	3007.00

Net BUILDING Area (rounded w/ factors) 3557

COMMENTS

FIXTURES

NOTES

This map is for assessment use only and does NOT represent a survey.

No liability is assumed for the accuracy of the data deliniated herein. Information on roads and other non-assessed parcels may be obtained from the Road Document Listing in the Assessor's Office.

This map is compiled from official records, including surveys and deeds, but only contains the information required for assessment. See the recorded documents for more detailed legal information.

USE THIS SCALE(FEET) WHEN MAP REDUCED FROM 11X17 ORIGINAL

0 100 200 400 600 800

MAP LEGEND

- PARCEL BOUNDARY
- SUB BOUNDARY
- PM/LD BOUNDARY
- ROAD EASEMENT
- MATCH / LEADER LINE
- HISTORIC LOT LINE
- HISTORIC SUB BOUNDARY
- HISTORIC PM/LD BOUNDARY
- SECTION LINE
- CONDOMINIUM UNIT
- AIR SPACE PCL
- RIGHT OF WAY PCL
- SUB-SURFACE PCL
- 001 ROAD PARCEL NUMBER
- 001 PARCEL NUMER
- 1.00 ACREAGE
- 202 PARCEL SUB/SEQ NUMBER
- PB 24-45 PLAT RECORDING NUMBER
- 5 BLOCK NUMBER
- 5 LOT NUMBER
- GL5 GOV. LOT NUMBER

ASSESSOR'S PARCELS - CLARK COUNTY, NV.
Briana Johnson - Assessor

BOOK T20S R61E

125	124	123	122
138	139	140	141
163	162	161	160
176	177	178	179

SEC. 36

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

MAP N 2 NE 4

8	4	8	4
5	1	5	1
6	2	6	2
7	3	7	3
8	4	8	4
5	1	5	1

139-36-5

Scale: 1" = 200'

Rev: 1/8/2019

BONANZA RD

MOJAVE RD

THIRTIETH ST

PECOS DR

PM 52-53

PM 44-98

PM 47-03

BONANZA HEIGHTS

See Condo List Page

"C"

PB 27-22

EL SOL

PARK BO

502

003
95.54

TAX DIST 200

Briana Johnson, Assessor

Assessor Map | Aerial View | Building Sketch | Ownership History | Neighborhood Sales | New Search

GENERAL INFORMATION

PARCEL NO.	139-36-502-003
OWNER AND MAILING ADDRESS	CITY OF LAS VEGAS C/O REAL ESTATE DIVISION 333 N RANCHO DR 8TH FL LAS VEGAS NV 89106-3703
LOCATION ADDRESS	3421 E BONANZA RD
CITY/UNINCORPORATED TOWN	LAS VEGAS
ASSESSOR DESCRIPTION	PT N2 NE4 SEC 36 20 61
RECORDED DOCUMENT NO.	* 00000022:59327
RECORDED DATE	NOV 20 1935
VESTING	NS
COMMENTS	.02A TO RD 20090605:3638;20100323:3573BUS PAD

*Note: Only documents from September 15, 1999 through present are available for viewing.

ASSESSMENT INFORMATION AND VALUE EXCLUDED FROM PARTIAL ABATEMENT

TAX DISTRICT	200
APPRAISAL YEAR	2022
FISCAL YEAR	2023-24
SUPPLEMENTAL IMPROVEMENT VALUE	0
INCREMENTAL LAND	0
INCREMENTAL IMPROVEMENTS	0

REAL PROPERTY ASSESSED VALUE

FISCAL YEAR	2022-23	2023-24
LAND	0	0
IMPROVEMENTS	0	0
PERSONAL PROPERTY	0	0
EXEMPT	0	0
GROSS ASSESSED (SUBTOTAL)		
TAXABLE LAND + IMP (SUBTOTAL)		
COMMON ELEMENT ALLOCATION ASSESSED	0	0
TOTAL ASSESSED VALUE		
TOTAL TAXABLE VALUE		

Click here for Treasurer Information regarding real property taxes.

Click here for Flood Control Information.

ESTIMATED LOT SIZE AND APPRAISAL INFORMATION

ESTIMATED SIZE	95.54 ACRES
ORIGINAL CONST. YEAR	1997
LAST SALE PRICE MONTH/YEAR	

SALE TYPE	
LAND USE	45.346 - GOLF COURSE. PUBLIC
DWELLING UNITS	0

PRIMARY RESIDENTIAL STRUCTURE

1ST FLOOR SQ. FT.		CASITA SQ. FT.		ADDN/CONV	
2ND FLOOR SQ. FT.		CARPORT SQ. FT.		POOL	NO
3RD FLOOR SQ. FT.		STYLE		SPA	NO
UNFINISHED BASEMENT SQ. FT.	0	BEDROOMS	0	TYPE OF CONSTRUCTION	
FINISHED BASEMENT SQ. FT.	0	BATHROOMS	0	ROOF TYPE	
BASEMENT GARAGE SQ. FT.	0		FIREPLACE	0	
TOTAL GARAGE SQ. FT.	0				

ASSESSOR MAP VIEWING GUIDELINES

MAP	139365
	In order to view the Assessor map you must have Adobe Reader installed on your computer system. If you do not have the Reader it can be downloaded from the Adobe site by clicking the following button. Once you have downloaded and installed the Reader from the Adobe site, it is not necessary to perform the download a second time to access the maps. Get Adobe Reader

Note: This record is for assessment use only. No liability is assumed as to the accuracy of the data delineated hereon.

Briana Johnson, Assessor

PARCEL OWNERSHIP HISTORY

ASSESSOR DESCRIPTION
PT N2 NE4 SEC 36 20 61

CURRENT PARCEL NO.	CURRENT OWNER	%	RECORD DOC NO.	RECORD DATE	VESTING	TAX DIST	EST SIZE	COMMENTS
139-36-502-003	CITY OF LAS VEGAS		00000022:59327	11/20/1935	NS	200	95.54 AC	.02A TO RD 20090605:3638;20100323:3573BUS PAD

PARCEL NO.	PRIOR OWNER(S)	%	RECORD DOC NO.	RECORD DATE	VESTING	TAX DIST	EST SIZE	COMMENTS
139-36-502-003	CITY OF LAS VEGAS		00000022:0059327	11/20/1935	NS	200	95.5600 AC	FR 139-36-502-001,002,602-001; CF 83-97

Click the following link to view the parcel geneology
Parcel Tree

Note: Only documents from September 15, 1999 through present are available for viewing.

NOTE: THIS RECORD IS FOR ASSESSMENT USE ONLY. NO LIABILITY IS ASSUMED AS TO THE ACCURACY OF THE DATA DELINEATED HEREON.

PETER G. MORROS
Director

STATE OF NEVADA
KENNY C. GUINN
Governor

ALLEN BIAGGI
Administrator

(702) 486-2850

FAX (702) 486-2863

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

DIVISION OF ENVIRONMENTAL PROTECTION

(Las Vegas Office)

555 E. Washington, Suite 4300

Las Vegas, Nevada 89101-1049

October 26, 2000

Mr. Michael Windburn, Facilities Manager
U.S. Food Service
1685 West Cheyenne
North Las Vegas, NV 89030

Subject: **No Further Action**

Reference: Howlett-Olson Foods, Inc.
41 North Mojave Road, Las Vegas, Nevada 89101
Facility ID# 8-000228

Dear Mr. Windburn:

The Nevada Division of Environmental protection (NDEP) received and reviewed an October 8, 1998 submittal from your consultant Kleinfelder, Inc. regarding the permanent closure of one 10,000 gallon Underground Storage Tank (UST), two 4,000 gallon USTs, and two dispenser islands used to store and dispense diesel fuel at the above referenced site. The submittals (reports) summarized the site characterization, UST removal activities, site-specific observations, characterization and management of impacted soils, analytical results of soil and groundwater samples, and conclusions regarding the closure of three USTs and two dispenser islands. The submittals include:

- UST Removal/Request for Site Closure, Facility ID# 8-000228, H & O Foods, N. Mojave Rd., Las Vegas NV (dated September 11, 1998); and
- Site Assessment, Facility ID# 8-000228, H & O Foods (dated October 8, 1998).

Following UST removal, field observations and analyses of soil samples revealed the presence of impacted soils in the vicinity of the USTs and dispenser islands above the State action level of 100 mg/kg for Total Petroleum Hydrocarbons (TPH). Seven of the eight soil samples had a TPH concentration range from 120 mg/kg to 17,000 mg/kg in the carbon range of diesel and oil. Kleinfelder has estimated soil impacted with diesel remain in place between four and six feet below grade in the vicinity of the former UST locations.

Laboratory analyses of groundwater samples taken at the base of the excavations revealed a TPH concentration of 76 mg/kg. The presence of volatile organic compounds (VOCs) including methyl tert-butyl ether (MTBE), naphthalene, toluene, 1,2,4-trimethylbenzene, and xylene was also indicated, but were not detected above their respective NDEP levels.

Our review of the data supports a conclusion that **the NDEP will <u>not</u> require further assessment or remediation at this time, based upon information provided to date by H & O Foods and Kleinfelder, Inc.**

The submittals satisfy the requirements of 459.9973 (Presence of excessive petroleum in soil: Evaluation; assessment of risk; corrective action); 459.9975 Monitoring of groundwater); 459.996 (Releases: Reporting; protection of site; inspection by division); 459.9972 (Assessment required before closure of tank; removal of tank from ground); and 459.9971 (Releases: Assessment of contaminated soil or water).

Please call the undersigned at (702) 486-2871 if you have any questions regarding this letter or this information.

Sincerely,

Todd J. Croft, EMS III
UST/LUST/Claims Branch
Bureau of Corrective Actions

Lisa J. Evenson
Environmental Intern

TJC:lje

cc: Ms. Brenda Pohlmann, Supervisor, Remediation & LUST Branch, NDEP, Las Vegas, NV
Mr. Hayden Bridwell, UST & Petroleum Claims Branch, Bureau of Corrective Actions, NDEP, Carson City, NV
Mr. Steve Henke, Clark County Health District, P.O. Box 3902 Las Vegas, Nv 89127-0902
Ms. Lori Erter, C.E.M. Project Professional, Kleinfelder, Las Vegas, NV 89118
Mr. Vasant Rajagopalan, E.I., C.E.M. Staff Professional, Kleinfelder, Las Vegas, NV 89118
Mr. Dennis Petersen, U.S. Food Service, Las Vegas, NV 89030

CLARK COUNTY HEALTH DISTRICT
P.O. BOX 4426 • 625 SHADOW LANE • LAS VEGAS, NEVADA 89127 • 702-385-1291 • FAX 702-384-5342

May 9, 1991

Mr. J.E. Park
City of Las Vegas
Department of General Services
400 E. Stewart
Las Vegas, NV 89101

Tank Identification Number: 8-000~~384~~ 319

Dear Mr. Park:

The Clark County Health District has received notification relating to the closure of an underground storage tank(s) located at the Las Vegas Fire Training Center, 633 Mojave Road, Las Vegas.

In accordance with 40 CFR Part 280.72, the required site assessment has been evaluated and determined to have been conducted satisfactorily.

Accordingly, based on the information provided by Broadbent & Associates, dated April 22, 1991, the Health District will not require further remediation at this time.

Should you have questions or if we can be of any assistance, please do not hesitate to contact us at (702) 383-1274. All future correspondence regarding this subject should be addressed to the undersigned.

Sincerely,

CLARK COUNTY HEALTH DISTRICT

C P Judkins

Clifford P. Judkins, E.H.S., Sanitarian Supervisor
Environmental Health Division

CPJ/kd

cc: Broadbent & Associates
Las Vegas Fire Dept.
APCD

bcc: UST File, Reading Files

ALLEN BIAGGI, *Administrator*

Administration
Water Pollution Control
Air Quality
(702) 486-2850

STATE OF NEVADA
KENNY C. GUINN
Governor

R. MICHAEL TURNIPSEED, *Director*

Federal Facilities
Corrective Actions
Waste Management
Facsimile 486-2863

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF ENVIRONMENTAL PROTECTION
(Las Vegas Office)
1771 E. Flamingo Road, Suite 121-A
Las Vegas, Nevada 89119-0837

June 26, 2002

Mr. Bob DeNinno
7-Eleven, Inc.
10220 SW Greenburg Rd., Suite 470
Portland, Oregon 97223-5457

Subject: **No Further Action**

Facility: 7-Eleven Store No. 26627
3501 East Bonanza Road
Las Vegas, NV
Facility ID #: **8-000619**

Dear Mr. DeNinno:

The Nevada Division of Environmental Protection (NDEP) has reviewed the First Quarter 2002 Groundwater Monitoring Report and the March 6, 2002 A through K evaluation submitted by your consultant SECOR International Incorporated (SECOR). The groundwater monitoring report indicates that following two quarters of monitoring, the analytical results for BTEX and MTBE remain below their respective regulatory action levels. The A through K evaluation indicates that the site MTBE action level is 200 µg/L.

Based upon the information provided to date by 7-Eleven Incorporated and SECOR the NDEP will <u>not</u> require further assessment or remediation at this time under Nevada Administrative Code 459.9975.

We trust this information meets your needs at this time. Please contact Ms. Piper, the case officer, at (702) 486-2858 if you have any questions regarding this letter or need further assistance.

Sincerely,

Sara Arav-Piper, ESII
Remediation and LUST Branch
Bureau of Corrective Actions
NDEP-Las Vegas Office

SAP:sap

cc: Mr. Doug Zimmerman, Bureau Chief, BVCA, Carson City, NV
Mr. Todd Croft, Supervisor, BCA, Las Vegas, NV
Mr. Matt Grandjean, C.E.M., SECOR, 1515 Tropicana Ave., Suite 200, Las Vegas, NV 89119

NEVADA DIVISION OF
ENVIRONMENTAL
PROTECTION

STATE OF NEVADA
Department of Conservation & Natural Resources
Steve Sisolak, Governor
Bradley Crowell, Director
Greg Lovato, Administrator

April 30, 2020

Mr. Jose Rios
7-Eleven, Inc.
P.O. Box 711
Dallas, TX 75221

Subject: **No Further Action Determination for Groundwater in the Vicinity of a Former Underground Storage Tank (UST) System**

Facility: **7-Eleven Store No. 26627**
3501 East Bonanza Road
Las Vegas, NV
APN: 140-31-101-001

Facility ID: **8-000619**
Spill Report No. **100825-02**
Petroleum Fund ID: **2012000003**

Dear Mr. Rios

The Nevada Division of Environmental Protection (NDEP) has received and reviewed the *Well Abandonment Report* (Report) for the referenced facility (Site) dated April 27, 2020, and prepared by Matt Grandjean, Certified Environmental Manager (CEM), of Stantec Consulting Services, Inc. (Stantec) on behalf of 7-Eleven, Inc.

The Report was received in the NDEP's Las Vegas office electronically on April 27, 2020 and contains a request for a no further action (NFA) determination. This letter provides a no further action determination for a release of petroleum hydrocarbons from the former underground storage tank system at the above-referenced facility and applies to other places contaminants related to this release have come to be located (NAC 445A.3452).

The NDEP has reviewed information contained in the Leaking Underground Storage Tank (LUST) file that has been provided by 7-Eleven, Inc. and Matt Grandjean, CEM. Based on this review, it is estimated by Stantec that 181 cubic yards of residual soil impacted with total petroleum hydrocarbons above action levels or remediation standards remain in place at a depth of 12 to 16 feet below ground surface, however no petroleum constituents exist in groundwater above action levels or remediation standards. Therefore, the NDEP has determined that no further assessment or remediation is required to be protective of human health and the environment (NAC 445A.22725 (1)). NDEP may re-evaluate this decision if conditions at the site change or if new or previously unidentified information becomes available that: 1) alters the results of the site evaluation; and 2) demonstrates a potential detrimental impact on human health or the environment.

Please contact the undersigned by telephone at 702-486-2850 Ext. 239 or preferably at this time via electronic mail at cenberg@ndep.nv.gov with any questions you may have regarding this letter.

Sincerely,

Chuck Enberg
Environmental Scientist III
Remediation and Leaking UST Branch
Bureau of Corrective Actions
NDEP – Las Vegas Office

CAE: cae

ec: Jeff Collins, Bureau Chief, NDEP Bureau of Corrective Actions, 901 South Stewart Street, Suite 4001, Carson City 89701 jrcollins@ndep.nv.gov
Scott Smale, Supervisor, Remediation and DoD Branch, NDEP Bureau of Corrective Actions, 901 South Stewart Street, Suite 4001, Carson City 89701 ssmale@ndep.nv.gov
Jonathan McRae, Supervisor, UST and Leaking UST Branch, NDEP Bureau of Corrective Actions, 901 South Stewart Street, Suite 4001, Carson City 89701 jmcrae@ndep.nv.gov
John Solvie, Water Quality Compliance Manager, Clark County Water Quality Reclamation District, 5857 E Flamingo Rd, Las Vegas, NV 89122 jsolvie@cleanwaterteam.com
Joseph R. Leedy, Principal Planner, Water Quality, Clark County Water Quality Reclamation District, 5857 E. Flamingo Road, Las Vegas, NV 89122 jleedy@cleanwaterteam.com
Herb Sequera, Interim Director of Environmental Health, Southern Nevada Health District, 280 South Decatur Boulevard, Las Vegas, NV 89107-2936 sequera@snhdmail.org
Lynn M. Cintron, Sr. Administrative Assistant, Environmental Compliance Section, Southern Nevada Health District, 280 South Decatur Boulevard, Las Vegas, NV 89107 cintron@snhdmail.org
Brian Northam, Environmental Health Supervisor, Environmental Compliance Section, Southern Nevada Health District, 280 South Decatur Boulevard, Las Vegas, NV 89107 northam@snhdmail.org
Sherri McMahon, Environmental Officer, City of Las Vegas Public Works / Engineering Planning, 333 North Rancho Drive, Floor 7, Las Vegas, NV 89106 smcmahon@lasvegasnevada.gov
Local Emergency Planning Committee of Clark County, 500 South Grand Central Parkway, Las Vegas, NV 89155 RichardsonM@clarkcountynv.gov RIK@clarkcountynv.gov
Kim Pavlin, Real Estate Portfolio Manager, McDonald's U.S. Restaurant Development, 110 North Carpenter Street, Chicago, IL 60607 Kimberly.Pavlin@us.mcd.com
Matthew Grandjean, CEM, Stantec, 3010 West Charleston Boulevard,, Suite 100, Las Vegas, NV 89102 matt.grandjean@stantec.com

cc: Clark County Emergency Management, 500 S. Grand Central Parkway 6th Floor, P.O. Box 551713, Las Vegas, NV
Carolyn Levering, Emergency Manager, City of Las Vegas, Office of Emergency Management, 7551 Sauer Drive, Las Vegas, NV 89128

Adjacent Property Owners:
SA Enterprises (APN 140-30-411-004), 10845 Griffith Peak Drive, Suite 200, Las Vegas, NV 89135-1568
Golden Arch LP c/o McDonalds Corp. (APN 140-30-411-001), P.O. Box 182571, Columbus, OH 43218
Deep Creek #5, LLC (APN 140-30-411-002), P.O. Box 184, Telluride, CO 81435
Smith Food and Drug Centers Inc (APN 140-30-411-004), 1014 Vine Street, 7th Floor, Cincinnati, OH 45202

File Copy: (8-000619)

Southern Nevada Health District

September 4, 2008

Mr. Marc Westfall
Gasoline/Environmental Compliance Mgr.
7-Eleven, Inc.
2470 Paseo Verde Pkwy., #100
Henderson, NV 89074

Re: Facility ID #8-000620, 7-Eleven #26994, 903 N. Pecos Rd., Las Vegas, NV 89101

Dear Mr. Westfall:

The Southern Nevada Health District (SNHD) - UST Program staff conducted the following activities in reference to the permanent closure of UST system Facility ID #8-000620, 7-Eleven #26994, 903 N. Pecos Rd., Las Vegas, NV 89101:

- Reviewed application for inspection, advanced information and plot plan form.
- Inspected and documented tank removal procedures and issued Vapor Free Certificate.
- Witnessed soil sampling as required by NAC 459.9972.
- Reviewed UST Compliance Closure report to include:

  1) Location and laboratory analysis (8015 modified) results of the soil;
  2) Documentation of final disposition of tank(s), tank contents, rinsate, and contaminated soil;
  3) Narrative of activities;
  4) UST Notification Form EPA 7530-1

- Accordingly, based on the information provided, the site assessment indicated petroleum contamination which exceeded the Nevada regulatory action levels. Please continue contact with the **Nevada Division of Environmental Protection, 901 S. Stewart St. Suite 4001, Carson City, Nevada 89701, (888) 687-4670**, for direction on Leaking Underground Storage Tank(s) (LUST) remediation activities.

This letter does not relinquish you from the requirements of any other regulatory agencies such as Clark County Department of Air Quality Management (DAQM), local Fire Departments, or the Nevada Division of Environmental Protection - Water Pollution Programs.

Should you have any questions or if we can be of any assistance, please do not hesitate to contact us at (702) 759-0603.

Sincerely,

Environmental Health Division

John Wagner, R.E.H.S.
Environmental Health Specialist II

Craig L. A. Erskine, R.E.H.S.
Environmental Health Supervisor

CLAE/JW:lc

cc: (1) Mr. Todd Croft, Bureau of Corrective Actions NDEP-Las Vegas
(2) Las Vegas Fire Dept., 500 North Casino Center Blvd., Las Vegas, NV 89101

Southern Nevada Health District

RECEIVED
SEP 21 2009
ENVIRONMENTAL PROTECTION

September 16, 2009

Mr. Art Marr
Bureau of Corrective Actions
Nevada Div. of Environmental Protection
901 South Stewart Street, Suite 4001
Carson City, NV 89701-5249

Re: Facility ID #8-000620, 7-Eleven #26994, 903 N. Pecos Rd., Las Vegas, NV 89101

Dear Mr. Marr:

This is notification of closure and transfer of the case file for the tanks removed on January 10, 2008 from the facility listed above to Nevada Division of Environmental Protection in Carson City.

CASE FILE SUMMARY AS FOLLOWS: Three 10,000 gallon tanks removed
LUST present
2 new tanks installed

Should you have any questions or if we can be of any assistance, please do not hesitate to contact us at (702) 759-0603.

Sincerely,

Environmental Health Division

Jason Patchett
Environmental Health Specialist

Dennis P. Campbell, R.S.
Environmental Health Manager

DPC/JP:lc

Enclosure: Case File

P.O. Box 3902 | Las Vegas, NV 89127
702.759.1000 | www.southernnevadahealthdistrict.org

CLARK COUNTY HEALTH DISTRICT
P.O. BOX 4426 • 625 SHADOW LANE • LAS VEGAS, NEVADA 89127 • 702-385-1291 • FAX 702-384-5342

May 9, 1995

Dave Brealt, Operations Manager
Las Vegas Paving
3300 North Fifth Ave.
North Las Vegas, NV 89030

Re: Facility ID #8-001420, Las Vegas Auto Auction, 101 N. Mojave Rd.

Dear Mr. Brealt:

The Clark County Health District - UST Program staff has received notification relating to the closure of two underground storage tank(s) located at 101 N. Mojave Rd.

In accordance with 40 CFR Part 280.72, the required site assessment has been evaluated and determined to have been conducted satisfactorily.

Accordingly, based on the information provided by Converse Environmental Consultants SW, Inc., dated April 24, 1995, Project #94-43157-01, the Health District will not require further remediation at this time.

This letter does not constitute a release from the requirements of any other regulatory agency such as Air Pollution Control Division, local Fire Departments or the Nevada Division of Environmental Protection - Water Pollution Programs.

Should you have questions or if we can be of any assistance, please do not hesitate to contact us at (702) 383-1274.

Sincerely,

CLARK COUNTY HEALTH DISTRICT

Elizabeth A. Gilmartin
Environmental Health Specialist II
Environmental Health Division

EAG/js

cc: Jim Williams, NDEP-Water Pollution Control
Robert Troisi, Converse Environmental Consultants SW, Inc.
Desert Mountain Oil Co.

ndep
NEVADA DIVISION OF ENVIRONMENTAL PROTECTION
protecting the future for generations

STATE OF NEVADA
Department of Conservation & Natural Resources
DIVISION OF ENVIRONMENTAL PROTECTION

Brian Sandoval, Governor
Leo M. Drozdoff, P.E., Director
Colleen Cripps, Ph.D., Administrator

January 23, 2013

Drew Rosen, Esq
Land Baron III, LLC
1371 Sawgrass Corporate Parkway
Sunrise, Fl. 33323

Subject: **No Further Action Determination**

Facility: Las Vegas Auto Auctions (Former),
101 N. Mojave Rd, Las Vegas, NV. 89101
APN No. 139-36-701-007
NDEP Spill/Complaint # 121101-02
Facility ID: 8-001420
Petroleum Fund# NA

Dear Mr. Rosen:

The Nevada Division of Environmental Protection (NDEP) has reviewed the December 31, 2012 Las Vegas Auto Auctions (Former) (Report) prepared by Kirk Stowers, CEM of Broadbent & Associates, Inc. on behalf of Land Baron III, LLC. This letter provides a no further action determination for the 2012 discovery of total petroleum hydrocarbon (TPH) contaminated soil around the existing building at the above-referenced facility and applies to other places contaminants related to this release [or facility] have come to be located (NAC 445A.3452).

The December 31, 2012 Las Vegas Auto Auctions (Former) Report contains a request for a no further action determination from the NDEP.

The NDEP has reviewed information contained in the Leaking Underground Storage Tank (LUST) file that has been provided by Land Baron III, LLC and Kirk Stowers, CEM. Based on this review, no contaminants remain in soil or groundwater above action levels or remediation standards; therefore, the NDEP has determined that no further assessment or remediation is required to be protective of human health and the environment NAC 445A.22125(1).

NDEP may re-evaluate this decision if conditions at the site change or if new or previously unidentified information becomes available that: 1) alters the results of the site evaluation; and 2) demonstrates a potential detrimental impact on human health or the environment.

Please contact the undersigned at (702) 486-2850 ext. 235 or jdotchin@ndep.nv.gov in our Las Vegas Nevada office with any questions regarding this letter.

2030 East Flamingo Road Suite 230 • Las Vegas, Nevada 89119 • p: 702.486.2850 • f: 702.486.2863 • ndep.nv.gov
printed on recycled paper

Sincerely,

James (JD) Dotchin
Environmental Scientist III
Remediation and LUST Branch
Bureau of Corrective Actions, NDEP
JD:jd

ec: Greg Lovato, Chief, Bureau of Corrective Action, Carson City, NV, glovato@ndep.nv.gov
Todd Croft, Bureau of Corrective Action, NDEP, Las Vegas, NV tcroft@ndep.nv.gov
Scott Smale, Bureau of Corrective Action, NDEP, Carson City, NV ssmale@ndep.nv.gov
Ebrahim Juma, Clark County Water Quality Reclamation District, ejuma@cleanwaterteam.com
Joseph R. Leedy, Clark County Water Quality Reclamation District jleedy@cleanwaterteam.com
Dennis Campbell, Environmental Health Manager, Solid Waste & Compliance campbell@snhdmail.org
Lynn M. Cintron, Sr. Administrative Assistant, Solid Waste & Compliance cintron@snhdmail.org
Eddie Ridenour, Environmental Health Supervisor, Solid Waste & Compliance, ridenour@snhdmail.org
Sherri McMahon, Environmental Officer, City of Las Vegas Public Works smcmahon@lasvegasnevada.gov

cc: Shannon Rooney, Clark County Emergency Management, 500 S. Grand Central Parkway 6th Floor, P.O. Box 551713, Las Vegas, NV 89155-1713
Carolyn Levering, City Office of Emergency Management, 7551 Sauer Dr., Las Vegas, NV 89128
Kirk Stowers, CEM, Broadbent & Associates, Inc, 8 West Pacific Ave, Henderson, NV. 89015

File Copy (Scanned File 8-001420)

NEVADA DIVISION OF
ENVIRONMENTAL
PROTECTION

STATE OF NEVADA
Department of Conservation & Natural Resources
Steve Sisolak, Governor
Bradley Crowell, Director
Greg Lovato, Administrator

June 2, 2021

Rebel Oil Company
Ms. Dana Cason Teepe
2200 South Highland Dr.
Las Vegas, NV 89109

Subject: Preliminary Decision to Close Open Case – Plug & Abandon Monitoring and Remediation Wells and Site Restoration Activities
Rebel Store #92, 3051 East Bonanza, Las Vegas, Clark County, Nevada
Facility ID # 8-001861, Spill Report #s 151023-05 and 151030-04

Dear Ms. Cason-Teepe:

The Nevada Division of Environmental Protection (NDEP) has received and reviewed the *Site Closure Review Presentation* for the referenced facility (Site) dated May 13, 2021. The Closure Presentation Request was prepared by Stewart Environmental, Inc. (SEI) on behalf of the Rebel Oil Company and was received by the NDEP on May 14, 2021. Additionally, on May 20, 2021, a groundwater exemption presentation review was held with the Case Officer and two NDEP Supervisors via teleconferencing.

Following review of the referenced Closure Presentation and case file, the NDEP has made a preliminary decision to close the open leaking underground storage tank case (8-001861). As such, Rebel Oil Company is requested to conduct the following activities at their earliest opportunity to enable development and distribution of a No Further Action (NFA) letter:

1. Properly plug & abandon all site-related monitoring and remediation wells per Nevada Division of Water Resources (NDWR) regulations (NAC 534);
2. Provide the undersigned case officer with copies of the certificates of abandonment (abandonment logs) filed with the NDWR;
3. Cancel all applicable permits issued to the facility owner/operator or CEM with each respective appointing authority;
4. Conduct other site restoration activities, as needed; and
5. Provide Shape Files to the NDEP Case Officer (Shape File requirements attached below).

The NDEP will issue a NFA letter upon receipt of the referenced abandonment logs and shape files.

NDEP requests all report documents be submitted in digital portable document format (pdf; e.g., compact disc, e-mail) concurrent with a hardcopy document. Please be advised that NDEP has a 20 megabyte limit for e-mail attachments.

If you have any questions or need further assistance, please contact me at 775-687-9396 or aoakley@ndep.nv.gov.

Sincerely,

Alison Oakley
Case Officer
Bureau of Corrective Actions

ec Benjamin Moan, Remediation & LUST Supervisor, Las Vegas Office, bmoan@ndep.nv.gov

Brian Northam, Environmental Health Supervisor, Environmental Compliance Section, Southern Nevada Health District, 280 S. Decatur Blvd., Las Vegas, NV 89107, northam@SNHD.org

Herb Sequera, Interim Director Of Environmental Health, Southern Nevada Health District, 280 S. Decatur Blvd., Las Vegas, NV 89107, sequera@snhd.org

John Solvie, Planning Manager, Water Quality, Clark County Water Quality Reclamation District, 5857 E. Flamingo Road, Las Vegas, NV 89122, jsolvie@cleanwaterteam.com

Jonathan McRae, UST/LUST Supervisor, jmcrae@ndep.nv.gov

Joseph R. Leedy, Principal Planner, Water Quality, Clark County Water Quality Reclamation District, 5857 E. Flamingo Road, Las Vegas, NV 89122, jleedy@cleanwaterteam.com

Keith Stewart, Stewart Environmental, Inc., 10300 W. Charleston Blvd. Suite 13-B32, Las Vegas, NV 89135, stewenvir@aol.com

Lynn M. Cintron, Sr. Administrative Assistant, Environmental Compliance Section, Southern Nevada Health District, 280 S. Decatur Blvd., Las Vegas, NV 89107, Cintron@SNHD.org

Mike Cabble, NDEP, Petroleum Fund Supervisor, mcabble@ndep.nv.gov

Scott Smale, DoD And Remediation Branch Supervisor, ssmale@ndep.nv.gov

cc Carolyn Levering, Emergency Manager, City Of Las Vegas, Office Of Emergency Management, 7551 Sauer Dr., Las Vegas, NV 89128

Clark County Emergency Management, 500 S. Grand Central Parkway - 6th Floor, P.O. Box 551713, Las Vegas, NV 89155-1713

NDEP Groundwater Closure Exemption, Shapefile Requirements

As part of the exemption from corrective action in Nevada Administrative Code 445A.22725 (2) for groundwater closure, the Nevada Division of Environmental Protection (NDEP) requires submittal of a GIS shapefile depicting the location of groundwater contamination remaining above action levels. This shapefile will be used internally by the NDEP and the Nevada Division of Water Resources to inform various agency decisions as an institutional control to maintain protectiveness of the closure decision. There are no plans at this time to release this information externally.

The GIS shapefile must be submitted by the facility owner or operator to the NDEP in the proper format dictated by this protocol.

File Transmittal

The electronic files shall be submitted to the NDEP case officer as a package in an email with the subject header: "GW shapefile for closure of [*NDEP FACILITY ID#*]". Electronic files shall be named using the NDEP Facility ID# without the hyphen and with the appropriate extension. The required electronic files must be attached in a compressed .zip file; the total file size shall not exceed 5 MB. The files comprising the shapefile (.shp, .shx, .dbf, and *et cetera*) shall be accompanied by one or more site figures in a .pdf format showing the plume to the action level isocontour for each site contaminant remaining above action levels. If multiple site figures are submitted, the electronic file name should be expanded to include the contaminant depicted in the site figure. For example, submittal of a shapefile package for closure of NDEP Facility ID# F-002345 might contain shapefiles named F002345.shp, F002345.shx, etc. and two site figures named F002345_benzene.pdf and F002345_MTBE.pdf.

Shapefile Information

The shapefiles may be created in ESRI or any GIS software that creates a shapefile in a data format consistent with ESRI standards. All geographic information shall be in NAD83 UTM Zone 11 North projection. All fields and attributes entered by the user to create the shapefile will follow the conventions established by the NDEP in the attached Excel table BCA_GW_Attribute_Requirements.xlsx. All fields are required, no exceptions. You may also submit in a Personal or File Geodatabase.

Plume Shapefile (Polygon)

The plume shapefile shall consist of a polygon or multiple polygons for multiple contaminants. The submission may not be in line format. The polygon shall correspond to the extent of the plume above action levels and be drawn using best professional judgment or standard plume drawing software. By default, even if a site action level of 200 µg/L for MTBE has been established, a polygon shall show MTBE to 20 µg/L. Attributes for the plume polygon are included in the first tab (or "sheet") of the attached table.

Monitoring Well Shapefile (Point)

The monitoring well shapefile shall consist of points corresponding to all monitoring wells where concentrations remain above action levels at the time of closure. Attributes for these points are included in the second tab of the above-mentioned Excel table. All monitoring well attributes shall be populated with data from the most recent sampling event for that well prior to closure. These points must be collected with a GPS unit and must achieve an accuracy of 3 Meters or better. The information about the GPS unit as well as a timestamp must be recorded in the attribute table, as outlined in the Excel table.

Site Figures

The site figures shall show the isocontours of contaminants remaining above action levels and the monitoring well network for the site. The isocontours and well network shall be overlain on an aerial photograph showing site features and nearby landmarks for use by the NDEP to perform quality checks of the geographic information submitted in the shapefile. By default, even if a site action level of 200 µg/L for MTBE has been established, site figures shall show MTBE to the 20 µg/L isocontour. The isocontours shall be drawn using the data from the most recent sampling event prior to closure.

Unacceptable formats

Please do not submit in a Map Package or CAD format or anything other than was specified in this document.

NEVADA DIVISION OF
ENVIRONMENTAL
PROTECTION

STATE OF NEVADA
Department of Conservation & Natural Resources
Steve Sisolak, Governor
Bradley Crowell, Director
Greg Lovato, Administrator

August 26, 2021

Rebel Oil Company
Ms. Dana Cason Teepe
2200 South Highland Dr.
Las Vegas, NV 89109

Subject: **No Further Action** – Groundwater Exemption, Benzene in Groundwater
Facility: Rebel Store #92, 3051 East Bonanza, Las Vegas, Clark County, Nevada
Facility ID: Facility ID # 8-001861, Spill Report #s 151023-05 and 151030-04

Dear Dana Cason Teepe:

The Nevada Division of Environmental Protection (NDEP) has completed a review of the case file for the above-referenced facility (Site). Based on the review, NDEP has determined that no additional investigation or remediation of the nature and extent of benzene or free product is required.

This letter from the NDEP provides a No Further Action determination for soil and groundwater at the above-referenced facility and applies to other places contaminants related to this release have come to be located (NAC 445A.3452).

The NDEP has reviewed information contained in the Corrective Action case file that has been provided by Stewart Environmental and Keith Stewart, CEM, on your behalf. Based on this review, concentrations of benzene above action level (5 micrograms per liter [µg/L]) remain in groundwater. However, based on current land and groundwater uses, NDEP has determined that no further assessment or remediation is required to be protective of human health and the environment, per Nevada Administrative Code (NAC) 445A.22725 (2).

Certificates of well abandonment were provided to the Nevada Division of Water Resources (NDWR) and NDEP for the abandonment of seven (7) monitoring wells constructed and sampled during the investigation. The NDEP received the abandonment logs on August 26, 2021.

NDEP may re-evaluate this decision if conditions at the site change or if new or previously unidentified information becomes available that: 1) alters the results of the site evaluation; and 2) demonstrates a potential detrimental impact on human health or the environment.

If you have any questions or need further assistance, please contact me at 775-687-9396 or aoakley@ndep.nv.gov.

Sincerely,



Alison Oakley, CEM
Case Officer
Bureau of Corrective Actions

cc Benjamin Moan, Remediation & LUST Supervisor, Las Vegas Office, bmoan@ndep.nv.gov

Brian Northam, Environmental Health Supervisor, Environmental Compliance Section, Southern Nevada Health District, 280 S. Decatur Blvd., Las Vegas, NV 89107, northam@SNHD.org

Carlito Rayos, Hazmat Coordinator, Clark County Office Of Emergency Management, Carlito.Rayos@ClarkCountyNV.gov

Carolyn Levering, Emergency Manager, City Of Las Vegas, Office Of Emergency Management, 7551 Sauer Dr., Las Vegas, NV 89128, oem@LasVegasNevada.gov

Clark County Emergency Management, OEM@clarkcountynv.gov

Herb Sequera, Interim Director Of Environmental Health, Southern Nevada Health District, 280 S. Decatur Blvd., Las Vegas, NV 89107, sequera@snhd.org

John Solvie, Planning Manager, Water Quality, Clark County Water Quality Reclamation District, 5857 E. Flamingo Road, Las Vegas, NV 89122, jsolvie@cleanwaterteam.com

Jonathan McRae, UST/LUST Supervisor, jmcrae@ndep.nv.gov

Joseph R. Leedy, Principal Planner, Water Quality, Clark County Water Quality Reclamation District, 5857 E. Flamingo Road, Las Vegas, NV 89122, jleedy@cleanwaterteam.com

Keith Stewart, Stewart Environmental, Inc., 10300 W. Charleston Blvd. Suite 13-B32, Las Vegas, NV 89135, stewenvir@aol.com

Lynn M. Cintron, Sr. Administrative Assistant, Environmental Compliance Section, Southern Nevada Health District, 280 S. Decatur Blvd., Las Vegas, NV 89107, Cintron@SNHD.org

Mike Cabble, NDEP, Petroleum Fund Supervisor, mcabble@ndep.nv.gov

Scott Smale, DoD And Remediation Branch Supervisor, ssmale@ndep.nv.gov

LEO DROZDOFF, *Administrator*

(775) 687-4670

Administration
Facsimile 687-5856

Water Quality Planning
Water Pollution Control
Facsimile 687-4684

Mining Regulations and Reclamation
Facsimile 684-5259

STATE OF NEVADA
KENNY C. GUINN
Governor

ALLEN BIAGGI, *Director*

Air Pollution Control
Air Quality Planning
Facsimile 687-6396

Waste Management
Facsimile 687-6396

Federal Facilities
Facsimile 687-6396

Corrective Actions
Facsimile 687-8335

ndep.nv.gov

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF ENVIRONMENTAL PROTECTION
Las Vegas Office
1771 East Flamingo Road, Suite 121-A
Las Vegas, Nevada 89119-0837

December 1, 2004

Dan Hyde
City of Las Vegas
2950 Ronemus Drive
Las Vegas, NV 89128

Subject: **No Further Action**: Hydraulic Oil Release

Facility: City of Las Vegas Maintenance Yard
3140 East Bonanza Boulevard
Las Vegas, NV
Facility ID: H-000259

Dear Mr. Hyde:

The Nevada Division of Environmental Protection (NDEP) has reviewed a letter report dated September 17, 2004 by Broadbent & Associates, Inc. (BAI) describing remedial activities at the referenced facility resulting from the release of hydraulic oil from a hydraulic oil reservoir tank (Tank) and a hydraulic oil lift (Lift). On August 13, 2004, the Tank and Lift were removed and soil samples were collected from the bottom of the excavation. The soil samples exhibited total petroleum hydrocarbon (TPH) concentrations of 3,800 mg/kg (Tank) and 380 mg/kg (Lift), which are greater than the regulatory action level of 100 mg/kg.

On August 18 and 19, 2004, excavation activities were conducted in the former locations of the Tank and Lift. Confirmation soil samples collected from each of the excavated areas exhibited TPH concentrations of 890 mg/kg (Tank) and 52 mg/kg (Lift). On August 23, 2004, additional excavation was conducted in the Tank excavation. Confirmation samples collected after the additional excavation activities exhibited TPH concentrations ranging from less than 10 mg/kg to 2,300 mg/kg. On August 26, 2004, additional excavation was again conducted in the Tank excavation. Confirmation samples collected after the second round of additional excavation activities exhibited TPH concentrations of less than 10 mg/kg. A total of approximately 18.5 tons of TPH impacted soils were removed and transported offsite for disposal.

Based on information provided BAI and NAC 459.9973.7, NDEP will <u>not</u> require further assessment or remediation at this time.

Please contact the undersigned if you have any questions or comments concerning this letter at (702) 486-8267 or sharbour@ndep.nv.gov.

Sincerely,

Shannon Harbour, EI
Staff Engineer
Remediation and LUST Branch
Bureau of Corrective Actions, NDEP

SH:sh

cc: Jim Najima, Chief, Bureau of Corrective Actions, Carson City, NV
Todd Croft, Supervisor, Bureau of Corrective Actions, NDEP Las Vegas, NV
Jeremy Holst CEM, Broadbent & Associates, Inc., 8 W Pacific Ave, Henderson, NV 89015
George Flores, Ser-Con, Inc., 4205 West Tomkins, Suite #7, Las Vegas, NV 89103
Ev-Con Recycling, 3061 North Nellis Boulevard, Las Vegas, NV 89115

PETER G. MORROS
Director

STATE OF NEVADA
BOB MILLER
Governor

L. H. DODGION
Administrator

(702) 486-2850

FAX (702) 486-2863

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF ENVIRONMENTAL PROTECTION
(Las Vegas Office)
555 E. Washington, Suite 4300
Las Vegas, Nevada 89101

+ also see
9-000228
for complete
info

February 9, 1996

Mr. Howard L. Brown
Vice President & CFO
H & O Foods, Inc.
41 N. Mojave Rd.
Las Vegas, NV 89101

RE: **H & O Foods, Inc.**
41 N. Mojave Road
Las Vegas, Nevada

Dear Mr. Brown:

The Nevada Division of Environmental Protection (NDEP) has received your letter report dated January 17, 1996; Phase II Environmental Site Investigation for H & W Auto, dated March 6, 1992, prepared by ETEC Testing Laboratories, Inc. (ETEC); Environmental Site Characterization for H & W Auto, dated June 24, 1992, prepared by ETEC; and letters from Clark County Health District (CCHD), dated September 17, 1992, January 11, 1996, and January 24, 1996. These reports and letters were received in this office on January 17, 1996.

The NDEP has reviewed the documents and have the following comments:

1. Item 6), H & O Foods letter dated January 16, 1996 - The NDEP agrees that the quantity of petroleum hydrocarbon impacted soil cannot be determined based on one soil boring, therefore, the reportable quantity cannot be determined. Additional exploratory work would be necessary to quantify the amount and extent of petroleum hydrocarbon impacted soil.

2. Based on the ETEC's report dated June 24, 1992, a hydrocarbon contaminant plume originates from an underground storage tank (UST) previously located at H & W Auto and extends to the adjacent property immediately to the east of H & W Auto.

The groundwater flow direction is due east. However, this report does not include data to the north and south of H & W Auto's property.

3. Figure 2, Site Plan for H & O Foods, Inc., in the report dated November 27, 1995 prepared by Western Technologies Inc., is drawn "not to scale". A site plan drawn to scale showing the location of the MW-1 on your site, the location of H & W Auto's UST's, location and sub-surface position of utilities and other related information would be helpful to evaluate the existing subsurface conditions.

NDEP believes that currently there is insufficient information to make a determination regarding the contaminant source based on the information submitted to NDEP regarding this project.

Additional information collected for this project and future correspondence should be directed to CCHD, Environmental Health Division, 625 Shadow Lane, P. O. Box 4426, Las Vegas, Nevada 89127.

The CCHD is the lead agency in Clark County for UST/LUST related issues. The CCHD provided the project oversight for the H & W Auto assessment and closure. As such, CCHD is the appropriate agency for evaluating petroleum hydrocarbon impacts potentially associated with the H & W Auto facility.

NDEP thanks you for giving an opportunity to review and comment on this project.

Should you have any questions, please contact me at (702) 486-2872.

Sincerely,

D. Devender

Devender Narala, EE II
Remedial Action Program
Las Vegas Bureau of Corrective Actions

cc: Timothy Aten, Western Technologies Inc.,
3611 West Tompkins Ave., Las Vegas, NV 89103-5618
Steve Henke, CCHD, 625 Shadow Lane,
P. O. Box 4426, Las Vegas, Nevada 89127

Q:\USERS\DNARALA\H&OFODS2.LET

From:	The City of Las Vegas Open Records Center
To:	Giavanna Fernandez
Subject:	Open Records Request :: W051250-021423
Date:	Tuesday, February 14, 2023 9:10:11 AM

Dear Giavanna Fernandez:

Thank you for your interest in public records of the City of Las Vegas. Your request was received on 2/14/2023 and is being processed. We will respond within five business days by providing one of the following:

1. We will complete the request by providing the requested records,
2. We will provide you with the estimated date of completion of your request,
3. We will provide a partial installment and inform you of the schedule of future installments,
4. We will ask for clarification if your request is unclear,
5. We will direct you to the City's website to access the records requested, or
6. We may deny the request because no responsive records exist.

Record Requested: Any records of gas leaks, flooding, spills, hazardous substance releases that may have occurred at the site.

You can monitor the progress of your request at the link below. Again, you will receive an official response within five business days and an additional notification when your request has been completed. Thank you for submitting a Public Records Request. Your request was given the reference number **W051250-021423** for tracking purposes.

City of Las Vegas

Please note: *There is a charge for copies of public records. If the estimated cost of the copies requested is $25.00 or more, the requestor will be required to pay in full prior to reproduction. Materials will be held for 14 days. If not retrieved, the requestor will be charged in full for a second reproduction in addition to any unpaid original charges. Advance payment will be forfeited if material is not retrieved.*

To monitor the progress or update this request please log into the Public Records Center.

From: Giavanna Fernandez
To: Stefanie Costa Rica
Subject: Fwd: Fire and Rescue - Other Incident :: W051250-021423
Date: Tuesday, February 28, 2023 9:43:37 AM

FYI

Get Outlook for iOS

From: The City of Las Vegas Open Records Center <LasVegasNV@mycusthelp.net>
Sent: Thursday, February 16, 2023 11:50:03 AM
To: Giavanna Fernandez <Giavanna@becnv.com>
Subject: Fire and Rescue - Other Incident :: W051250-021423

--- Please respond above this line ---

RE: RECORD REQUEST W051250-021423 for: 3415 E Bonanza Rd
Retention period: 1/1/15 to present

Any records of gas leaks, flooding, spills, hazardous substance releases that may have occurred at the site.

We received your request on 2/14/2023 and have been unable to locate any records within the retention period of 1/1/15 to present.

Any questions, please call or email.

Las Vegas Fire & Rescue Records
500 N Casino Center Blvd
Las Vegas NV 89101
702-229-0147 | Phone
702-383-1168 | Fax
lvfrrecords@lasvegasnevada.gov
Records Portal - Click here

To monitor the progress or update this request please log into the Public Records Center.

ATTACHMENT 4

EDR Radius Map Report

Desert Pine Golf Course
APN 139-36-502-003 - 3421 E Bonanza Rd
Las Vegas, NV 89101

Inquiry Number: 7187689.2s
November 28, 2022

The EDR Radius Map™ Report with GeoCheck®

6 Armstrong Road, 4th floor
Shelton, CT 06484
Toll Free: 800.352.0050
www.edrnet.com

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Thank you for your business.
Please contact EDR at 1-800-352-0050
with any questions or comments.

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EXECUTIVE SUMMARY

A search of available environmental records was conducted by Environmental Data Resources, Inc (EDR). The report was designed to assist parties seeking to meet the search requirements of EPA's Standards and Practices for All Appropriate Inquiries (40 CFR Part 312), the ASTM Standard Practice for Environmental Site Assessments (E1527-21), the ASTM Standard Practice for Environmental Site Assessments for Forestland or Rural Property (E 2247-16), the ASTM Standard Practice for Limited Environmental Due Diligence: Transaction Screen Process (E 1528-14) or custom requirements developed for the evaluation of environmental risk associated with a parcel of real estate.

TARGET PROPERTY INFORMATION

ADDRESS

APN 139-36-502-003 - 3421 E BONANZA RD
LAS VEGAS, NV 89101

COORDINATES

Latitude (North):	36.1706040 - 36ˆ 10' 14.17''
Longitude (West):	115.1018390 - 115ˆ 6' 6.62''
Universal Tranverse Mercator:	Zone 11
UTM X (Meters):	670721.1
UTM Y (Meters):	4004339.5
Elevation:	1805 ft. above sea level

USGS TOPOGRAPHIC MAP ASSOCIATED WITH TARGET PROPERTY

Target Property Map:	11958309 LAS VEGAS NE, NV
Version Date:	2018
West Map:	11958311 LAS VEGAS NW, NV
Version Date:	2018

AERIAL PHOTOGRAPHY IN THIS REPORT

Portions of Photo from:	20150606
Source:	USDA

MAPPED SITES SUMMARY

Target Property Address:
APN 139-36-502-003 - 3421 E BONANZA RD
LAS VEGAS, NV 89101

Click on Map ID to see full detail.

MAP ID	SITE NAME	ADDRESS	DATABASE ACRONYMS	RELATIVE ELEVATION	DIST (ft. & mi.) DIRECTION
A1	DESERT PINES GOLF CO	3415 EAST BONANZA AV	FINDS		TP
A2	DESERT PINES GOLF CL	3415 EAST BONANZA AV	NPDES		TP
B3	EAST FLEET SERVICE C	3128 E BONANZA RD	UST, Financial Assurance	Higher	90, 0.017, NW
B4	CITY OF LAS VEGAS	3140 EAST BONANZA RO	SHWS	Higher	91, 0.017, NW
B5	CITY OF LAS VEGAS FA	3108 E BONANZA RD	RCRA-VSQG, FINDS, ECHO	Higher	92, 0.017, NW
B6	FIRE MECHANICAL SHOP	3100 E BONANZA RD	UST	Higher	107, 0.020, NW
7	7-ELEVEN #26627 - CL	3501 E BONANZA RD	SHWS, LUST, UST	Lower	174, 0.033, NE
C8	REBEL OIL COMPANY #9	3051 EAST BONANZA RO	LUST	Higher	271, 0.051, NW
C9	MOBIL STATIONS	3051 E BONANZA RD	EDR Hist Auto	Higher	271, 0.051, NW
C10	REBEL STORE #2192	3051 E BONANZA RD	UST, Financial Assurance	Higher	271, 0.051, NW
B11	CITY OF LAS VEGAS	633 N MOHAVE RD	UST	Higher	298, 0.056, NW
12	CITY OF LAS VEGAS	633 NORTH MOJAVE ROA	SHWS	Higher	401, 0.076, NW
13	GOLDEN MARKET 7	321 NORTH MOJAVE ROA	UST	Higher	408, 0.077, SW
14	SMITH'S FOOD AND DRU	3602 E BONANZA RD	UST	Lower	573, 0.109, NE
15	LAS VEGAS AUTO AUCTI	101 NORTH MOJAVE STR	SHWS	Higher	1688, 0.320, SSW
16	H & O FOODS	41 NORTH MOJAVE ROAD	SHWS	Higher	2217, 0.420, SSW
17	H & W AUTO	3021 BUILDERS AVENUE	SHWS	Higher	2571, 0.487, SSW
18	LAS VEGAS ARMORY (OM	250 NORTH EASTERN AV	SHWS	Higher	3119, 0.591, WSW
D19	7-ELEVEN #22579	3051 EAST CHARLESTON	SHWS, LUST	Higher	3212, 0.608, SSW
20	ARCO #5298	3885 EAST CHARLESTON	SHWS, LUST	Lower	3212, 0.608, SSE
21	SULLIN TIRE	2421 STEWART AVENUE	SHWS	Higher	3252, 0.616, WSW
E22	CLARK COUNTY SCHOOL	210 NORTH EASTERN AV	SHWS, HMRI	Higher	3267, 0.619, WSW
F23	7-ELEVEN #29662	2431 E BONANZA RD	SHWS, LUST, UST, Financial Assurance	Higher	3324, 0.630, WNW
E24	TONY'S EXPRESS	201 NORTH EASTERN AV	SHWS	Higher	3390, 0.642, WSW
D25	REBEL STATIONS AF-17	MARYLAND PARKWAY, EA	SHWS, LUST	Higher	3411, 0.646, SSW
F26	CHEVRON 97753	2450 E BONANZA RD	SHWS, LUST, UST, RCRA NonGen / NLR	Higher	3436, 0.651, WNW
27	RYDER TRUCK RENTAL &	PUBLIC RIGHT-OF-WAY	SHWS	Higher	3493, 0.662, SW
28	EASTERN LAND SENIOR	832 NORTH EASTERN AV	SHWS	Higher	3631, 0.688, NW
29	FREDERICKSEN TANK LI	EAST CHARLESTON/U.S.	SHWS	Lower	3647, 0.691, SE
30	MONTGOMERY WARD & CO	2875 EAST CHARLESTON	SHWS	Higher	4487, 0.850, SSW
31	U.S. POSTAL SERVICE	3115 EAST OLIVE STRE	SHWS	Higher	4600, 0.871, South
32	UNOCAL SS #3987	2600 FREMONT STREET	SHWS	Higher	4980, 0.943, SW
33	VEGAS TIRE & AUTO CE	2101 EAST FREMONT ST	SHWS	Higher	5040, 0.955, WSW
34	GREYHOUND EXPOSITION	1624 S MOJAVE RD	SHWS, LUST, UST	Higher	5048, 0.956, South
35	SHOWBOAT PARK APTS.	2800 FREMONT STREET	SHWS, NPDES	Higher	5145, 0.974, SSW
36	BANK OF AMERICA DATA	4101 EAST CHARLESTON	SHWS	Lower	5183, 0.982, SE
37	CIRCLE K STORE #2701	4380 E BONANZA RD	SHWS, LUST, UST, Financial Assurance	Lower	5186, 0.982, East

EXECUTIVE SUMMARY

TARGET PROPERTY SEARCH RESULTS

The target property was identified in the following records. For more information on this property see page 8 of the attached EDR Radius Map report:

Site	Database(s)	EPA ID
DESERT PINES GOLF CO 3415 EAST BONANZA AV LAS VEGAS, NV 89129	FINDS Registry ID:: 110059864240	N/A
DESERT PINES GOLF CL 3415 EAST BONANZA AV LAS VEGAS, NV	NPDES Facility Status: PERMIT DRAFT 1 Facility Status: PERMIT ISSUED Permit Number: NS0096019	N/A

DATABASES WITH NO MAPPED SITES

No mapped sites were found in EDR's search of available ("reasonably ascertainable ") government records either on the target property or within the search radius around the target property for the following databases:

STANDARD ENVIRONMENTAL RECORDS

Lists of Federal NPL (Superfund) sites

NPL ---------- National Priority List
Proposed NPL ---------- Proposed National Priority List Sites
NPL LIENS ---------- Federal Superfund Liens

Lists of Federal Delisted NPL sites

Delisted NPL ---------- National Priority List Deletions

Lists of Federal sites subject to CERCLA removals and CERCLA orders

FEDERAL FACILITY ---------- Federal Facility Site Information listing
SEMS ---------- Superfund Enterprise Management System

Lists of Federal CERCLA sites with NFRAP

SEMS-ARCHIVE ---------- Superfund Enterprise Management System Archive

Lists of Federal RCRA facilities undergoing Corrective Action

CORRACTS ---------- Corrective Action Report

EXECUTIVE SUMMARY

Lists of Federal RCRA TSD facilities

RCRA-TSDF ---------- RCRA - Treatment, Storage and Disposal

Lists of Federal RCRA generators

RCRA-LQG ---------- RCRA - Large Quantity Generators
RCRA-SQG ---------- RCRA - Small Quantity Generators

Federal institutional controls / engineering controls registries

LUCIS ---------- Land Use Control Information System
US ENG CONTROLS ---------- Engineering Controls Sites List
US INST CONTROLS ---------- Institutional Controls Sites List

Federal ERNS list

ERNS ---------- Emergency Response Notification System

Lists of state and tribal landfills and solid waste disposal facilities

SWF/LF ---------- Landfill List

Lists of state and tribal leaking storage tanks

INDIAN LUST ---------- Leaking Underground Storage Tanks on Indian Land

Lists of state and tribal registered storage tanks

FEMA UST ---------- Underground Storage Tank Listing
AST ---------- Aboveground Storage Tank List
INDIAN UST ---------- Underground Storage Tanks on Indian Land

Lists of state and tribal voluntary cleanup sites

VCP ---------- Voluntary Cleanup Program Sites
INDIAN VCP ---------- Voluntary Cleanup Priority Listing

Lists of state and tribal brownfield sites

BROWNFIELDS ---------- Project Tracking Database

ADDITIONAL ENVIRONMENTAL RECORDS

Local Brownfield lists

US BROWNFIELDS ---------- A Listing of Brownfields Sites

Local Lists of Landfill / Solid Waste Disposal Sites

SWRCY ---------- Recycling Information Listing
INDIAN ODI ---------- Report on the Status of Open Dumps on Indian Lands
DEBRIS REGION 9 ---------- Torres Martinez Reservation Illegal Dump Site Locations

ODI ---------- Open Dump Inventory
IHS OPEN DUMPS ---------- Open Dumps on Indian Land

Local Lists of Hazardous waste / Contaminated Sites

US HIST CDL ---------- Delisted National Clandestine Laboratory Register
US CDL ---------- National Clandestine Laboratory Register

Local Land Records

LIENS 2 ---------- CERCLA Lien Information

Records of Emergency Release Reports

HMIRS ---------- Hazardous Materials Information Reporting System

Other Ascertainable Records

RCRA NonGen / NLR ---------- RCRA - Non Generators / No Longer Regulated
FUDS ---------- Formerly Used Defense Sites
DOD ---------- Department of Defense Sites
SCRD DRYCLEANERS ---------- State Coalition for Remediation of Drycleaners Listing
US FIN ASSUR ---------- Financial Assurance Information
EPA WATCH LIST ---------- EPA WATCH LIST
2020 COR ACTION ---------- 2020 Corrective Action Program List
TSCA ---------- Toxic Substances Control Act
TRIS ---------- Toxic Chemical Release Inventory System
SSTS ---------- Section 7 Tracking Systems
ROD ---------- Records Of Decision
RMP ---------- Risk Management Plans
RAATS ---------- RCRA Administrative Action Tracking System
PRP ---------- Potentially Responsible Parties
PADS ---------- PCB Activity Database System
ICIS ---------- Integrated Compliance Information System
FTTS ---------- FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
MLTS ---------- Material Licensing Tracking System
COAL ASH DOE ---------- Steam-Electric Plant Operation Data
COAL ASH EPA ---------- Coal Combustion Residues Surface Impoundments List
PCB TRANSFORMER ---------- PCB Transformer Registration Database
RADINFO ---------- Radiation Information Database
HIST FTTS ---------- FIFRA/TSCA Tracking System Administrative Case Listing
DOT OPS ---------- Incident and Accident Data
CONSENT ---------- Superfund (CERCLA) Consent Decrees
INDIAN RESERV ---------- Indian Reservations
FUSRAP ---------- Formerly Utilized Sites Remedial Action Program
UMTRA ---------- Uranium Mill Tailings Sites
LEAD SMELTERS ---------- Lead Smelter Sites
US AIRS ---------- Aerometric Information Retrieval System Facility Subsystem
US MINES ---------- Mines Master Index File
ABANDONED MINES ---------- Abandoned Mines
DOCKET HWC ---------- Hazardous Waste Compliance Docket Listing
UXO ---------- Unexploded Ordnance Sites
ECHO ---------- Enforcement & Compliance History Information
FUELS PROGRAM ---------- EPA Fuels Program Registered Listing

PFAS NPL Superfund Sites with PFAS Detections Information
PFAS FEDERAL SITES Federal Sites PFAS Information
PFAS TSCA PFAS Manufacture and Imports Information
PFAS RCRA MANIFEST PFAS Transfers Identified In the RCRA Database Listing
PFAS ATSDR PFAS Contamination Site Location Listing
PFAS WQP Ambient Environmental Sampling for PFAS
PFAS NPDES Clean Water Act Discharge Monitoring Information
PFAS ECHO Facilities in Industries that May Be Handling PFAS Listing
PFAS ECHO FIRE TRAINING Facilities in Industries that May Be Handling PFAS Listing
PFAS PART 139 AIRPORT All Certified Part 139 Airports PFAS Information Listing
AQUEOUS FOAM NRC Aqueous Foam Related Incidents Listing
AIRS Permitted Airs Facility Listing
COAL ASH Coal Ash Disposal Sites
Financial Assurance Financial Assurance Information Listing
HMRI Hazardous Materials Repository Information Data
MINES MRDS Mineral Resources Data System

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP EDR Proprietary Manufactured Gas Plants
EDR Hist Cleaner EDR Exclusive Historical Cleaners

EDR RECOVERED GOVERNMENT ARCHIVES

Exclusive Recovered Govt. Archives

RGA HWS Recovered Government Archive State Hazardous Waste Facilities List
RGA LF Recovered Government Archive Solid Waste Facilities List
RGA LUST Recovered Government Archive Leaking Underground Storage Tank

SURROUNDING SITES: SEARCH RESULTS

Surrounding sites were identified in the following databases.

Elevations have been determined from the USGS Digital Elevation Model and should be evaluated on a relative (not an absolute) basis. Relative elevation information between sites of close proximity should be field verified. Sites with an elevation equal to or higher than the target property have been differentiated below from sites with an elevation lower than the target property.
Page numbers and map identification numbers refer to the EDR Radius Map report where detailed data on individual sites can be reviewed.

Sites listed in ***bold italics*** are in multiple databases.

Unmappable (orphan) sites are not considered in the foregoing analysis.

STANDARD ENVIRONMENTAL RECORDS

Lists of Federal RCRA generators

RCRA-VSQG: RCRAInfo is EPA's comprehensive information system, providing access to data supporting

the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Very small quantity generators (VSQGs) generate less than 100 kg of hazardous waste, or less than 1 kg of acutely hazardous waste per month.

A review of the RCRA-VSQG list, as provided by EDR, and dated 06/20/2022 has revealed that there is 1 RCRA-VSQG site within approximately 0.25 miles of the target property.

Equal/Higher Elevation	Address	Direction / Distance	Map ID	Page
CITY OF LAS VEGAS FA EPA ID:: NVR000036384	***3108 E BONANZA RD***	***NW 0 - 1/8 (0.017 mi.)***	***B5***	***12***

Lists of state- and tribal hazardous waste facilities

SHWS: Corrective Action Case list (Active, Non-ust Hazardous Waste and Regulated Substance. Correction Actions)

A review of the SHWS list, as provided by EDR, and dated 06/13/2022 has revealed that there are 26 SHWS sites within approximately 1 mile of the target property.

Equal/Higher Elevation	Address	Direction / Distance	Map ID	Page
CITY OF LAS VEGAS Facility Id: H-000259 Date Closed: 12/1/2004	3140 EAST BONANZA RO	NW 0 - 1/8 (0.017 mi.)	B4	11
CITY OF LAS VEGAS Facility Id: 8-000319 Date Closed: 5/9/1991	633 NORTH MOJAVE ROA	NW 0 - 1/8 (0.076 mi.)	12	56
LAS VEGAS AUTO AUCTI Facility Id: 8-001420 Date Closed: 1/23/2013 Date Closed: 5/9/1995	101 NORTH MOJAVE STR	SSW 1/4 - 1/2 (0.320 mi.)	15	58
H & O FOODS Facility Id: H-001194 Facility Id: 8-000228 Date Closed: 2/9/1996 Date Closed: 10/26/2000	41 NORTH MOJAVE ROAD	SSW 1/4 - 1/2 (0.420 mi.)	16	59
H & W AUTO Facility Id: H-000457 Date Closed: 9/1/1992	3021 BUILDERS AVENUE	SSW 1/4 - 1/2 (0.487 mi.)	17	59
LAS VEGAS ARMORY (OM Facility Id: 8-001031 Date Closed: 1/18/1991 Date Closed: 8/31/1995 Date Closed: 12/30/1999	250 NORTH EASTERN AV	WSW 1/2 - 1 (0.591 mi.)	18	60
7-ELEVEN #22579 Facility Id: 8-000604 Date Closed: 2/21/2002	***3051 EAST CHARLESTON***	***SSW 1/2 - 1 (0.608 mi.)***	***D19***	***61***
SULLIN TIRE Facility Id: 8-001766	2421 STEWART AVENUE	WSW 1/2 - 1 (0.616 mi.)	21	62

Date Closed: 3/28/1996				
CLARK COUNTY SCHOOL Facility Id: H-001034 Facility Id: 8-000828 Date Closed: 5/15/2002 Date Closed: 3/3/1999	***210 NORTH EASTERN AV***	***WSW 1/2 - 1 (0.619 mi.)***	***E22***	***63***
7-ELEVEN #29662 Facility Id: 8-000445 Date Closed: 8/27/1992	***2431 E BONANZA RD***	***WNW 1/2 - 1 (0.630 mi.)***	***F23***	***66***
TONY'S EXPRESS Facility Id: 8-000361 Date Closed: 4/2/1996	201 NORTH EASTERN AV	WSW 1/2 - 1 (0.642 mi.)	E24	68
REBEL STATIONS AF-17 Facility Id: H-000199 Date Closed: 10/25/1989	***MARYLAND PARKWAY, EA***	***SSW 1/2 - 1 (0.646 mi.)***	***D25***	***68***
CHEVRON 97753 Facility Id: 8-000110 Date Closed: 5/4/1993	***2450 E BONANZA RD***	***WNW 1/2 - 1 (0.651 mi.)***	***F26***	***69***
RYDER TRUCK RENTAL & Facility Id: H-000898 Date Closed: 7/17/2015	PUBLIC RIGHT-OF-WAY	SW 1/2 - 1 (0.662 mi.)	27	80
EASTERN LAND SENIOR Facility Id: H-001373	832 NORTH EASTERN AV	NW 1/2 - 1 (0.688 mi.)	28	81
MONTGOMERY WARD & CO Facility Id: 8-000413 Date Closed: 5/1/1995	2875 EAST CHARLESTON	SSW 1/2 - 1 (0.850 mi.)	30	81
U.S. POSTAL SERVICE Facility Id: 8-000911 Date Closed: 3/20/1992	3115 EAST OLIVE STRE	S 1/2 - 1 (0.871 mi.)	31	82
UNOCAL SS #3987 Facility Id: 8-000752 Date Closed: 03/14/1989 Date Closed: 3/14/1989	2600 FREMONT STREET	SW 1/2 - 1 (0.943 mi.)	32	82
VEGAS TIRE & AUTO CE Facility Id: 8-001607 Date Closed: 7/12/2001	2101 EAST FREMONT ST	WSW 1/2 - 1 (0.955 mi.)	33	83
GREYHOUND EXPOSITION Facility Id: H-001127 Date Closed: 2/12/1997	***1624 S MOJAVE RD***	***S 1/2 - 1 (0.956 mi.)***	***34***	***83***
SHOWBOAT PARK APTS. Facility Id: H-000565 Date Closed: 12/6/2007	***2800 FREMONT STREET***	***SSW 1/2 - 1 (0.974 mi.)***	***35***	***85***

Lower Elevation	Address	Direction / Distance	Map ID	Page
7-ELEVEN #26627 - CL Facility Id: 8-000619 Date Closed: 6/26/2002	***3501 E BONANZA RD***	***NE 0 - 1/8 (0.033 mi.)***	***7***	***52***
ARCO #5298 Facility Id: 8-000953	***3885 EAST CHARLESTON***	***SSE 1/2 - 1 (0.608 mi.)***	***20***	***61***

Date Closed: 1/12/1998				
FREDERICKSEN TANK LI Facility Id: H-001007 Date Closed: 9/22/1995	EAST CHARLESTON/U.S.	SE 1/2 - 1 (0.691 mi.)	29	81
BANK OF AMERICA DATA Facility Id: 8-001643 Date Closed: 2/10/1997	4101 EAST CHARLESTON	SE 1/2 - 1 (0.982 mi.)	36	86
CIRCLE K STORE #2701 Facility Id: 8-000123 Date Closed: 4/11/1997	***4380 E BONANZA RD***	***E 1/2 - 1 (0.982 mi.)***	***37***	***86***

Lists of state and tribal leaking storage tanks

LUST: Leaking UST List.

A review of the LUST list, as provided by EDR, and dated 06/13/2022 has revealed that there are 2 LUST sites within approximately 0.5 miles of the target property.

Equal/Higher Elevation	Address	Direction / Distance	Map ID	Page
REBEL OIL COMPANY #9 Facility Id: 8-001861 Date Closed: 8/26/2021	3051 EAST BONANZA RO	NW 0 - 1/8 (0.051 mi.)	C8	54

Lower Elevation	Address	Direction / Distance	Map ID	Page
7-ELEVEN #26627 - CL Facility Id: 8-000619 Date Closed: 4/30/2020	***3501 E BONANZA RD***	***NE 0 - 1/8 (0.033 mi.)***	***7***	***52***

Lists of state and tribal registered storage tanks

UST: Registered Underground Storage Tank Facilities.

A review of the UST list, as provided by EDR, has revealed that there are 7 UST sites within approximately 0.25 miles of the target property.

Equal/Higher Elevation	Address	Direction / Distance	Map ID	Page
EAST FLEET SERVICE C Database: UST, Date of Government Version: 06/13/2022 Tank Status: PERMANENTLY CLOSED Tank Status: CURRENTLY IN USE Facility Id: 8-000318	***3128 E BONANZA RD***	***NW 0 - 1/8 (0.017 mi.)***	***B3***	***9***
FIRE MECHANICAL SHOP Database: UST, Date of Government Version: 06/13/2022 Tank Status: PERMANENTLY CLOSED Facility Id: 8-000325	3100 E BONANZA RD	NW 0 - 1/8 (0.020 mi.)	B6	52
REBEL STORE #2192 Database: UST, Date of Government Version: 06/13/2022	***3051 E BONANZA RD***	***NW 0 - 1/8 (0.051 mi.)***	***C10***	***54***

Tank Status: CURRENTLY IN USE
Facility Id: 8-001861

CITY OF LAS VEGAS	633 N MOHAVE RD	NW 0 - 1/8 (0.056 mi.)	B11	55
Database: UST, Date of Government Version: 06/13/2022 Tank Status: PERMANENTLY CLOSED Facility Id: 8-000319				
GOLDEN MARKET 7	321 NORTH MOJAVE ROA	SW 0 - 1/8 (0.077 mi.)	13	56
Database: UST, Date of Government Version: 06/13/2022 Tank Status: CURRENTLY IN USE Facility Id: 8-002372				

Lower Elevation	Address	Direction / Distance	Map ID	Page
7-ELEVEN #26627 - CL	***3501 E BONANZA RD***	***NE 0 - 1/8 (0.033 mi.)***	***7***	***52***
Database: UST, Date of Government Version: 06/13/2022 Tank Status: PERMANENTLY CLOSED Facility Id: 8-000619				
SMITH'S FOOD AND DRU	3602 E BONANZA RD	NE 0 - 1/8 (0.109 mi.)	14	57
Database: UST, Date of Government Version: 06/13/2022 Tank Status: CURRENTLY IN USE Facility Id: 8-002076				

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR Hist Auto: EDR has searched selected national collections of business directories and has collected listings of potential gas station/filling station/service station sites that were available to EDR researchers. EDR's review was limited to those categories of sources that might, in EDR's opinion, include gas station/filling station/service station establishments. The categories reviewed included, but were not limited to gas, gas station, gasoline station, filling station, auto, automobile repair, auto service station, service station, etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns, but may not show up in current government records searches.

A review of the EDR Hist Auto list, as provided by EDR, has revealed that there is 1 EDR Hist Auto site within approximately 0.125 miles of the target property.

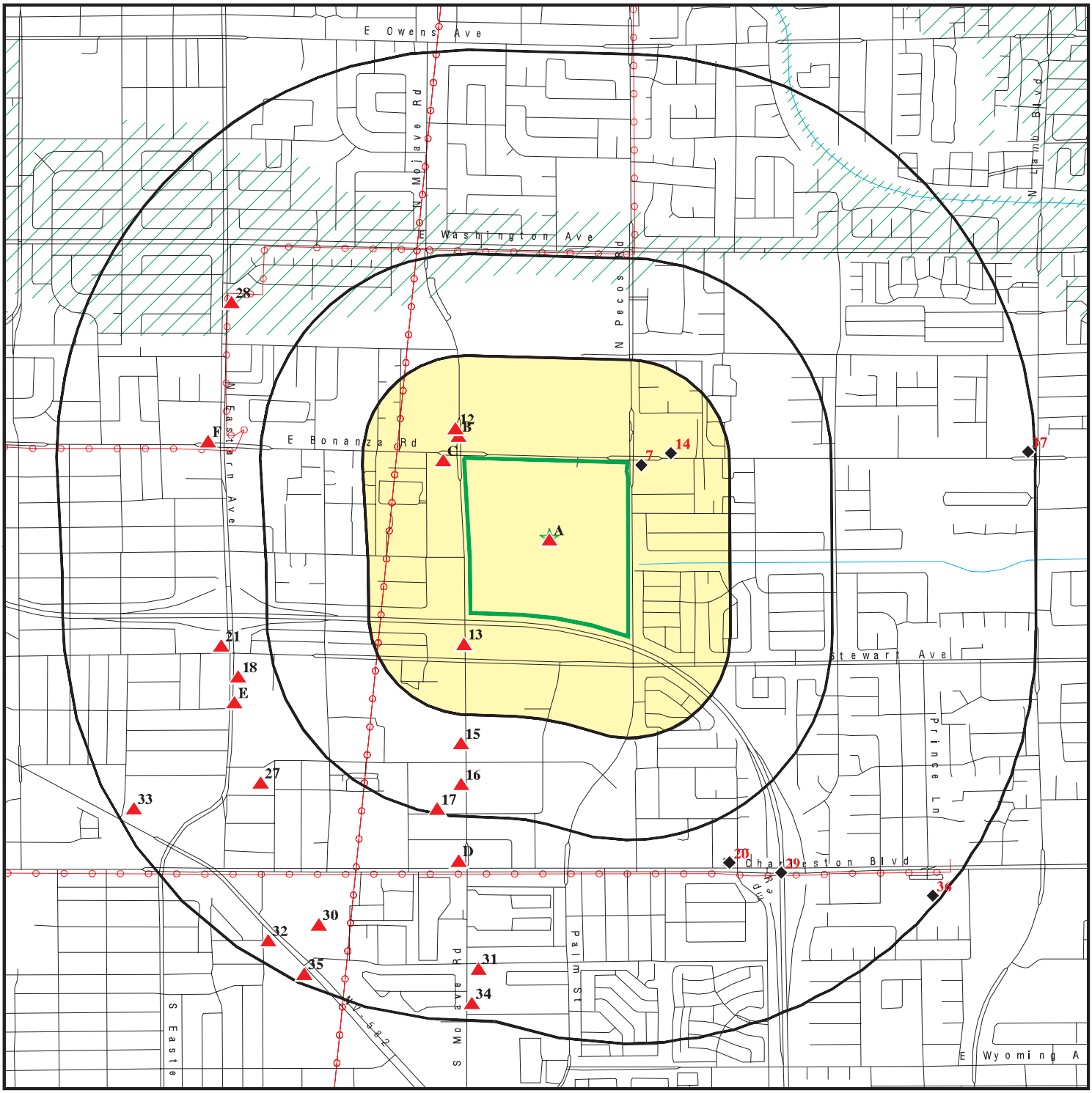
Equal/Higher Elevation	Address	Direction / Distance	Map ID	Page
MOBIL STATIONS	3051 E BONANZA RD	NW 0 - 1/8 (0.051 mi.)	C9	54

EXECUTIVE SUMMARY

Due to poor or inadequate address information, the following sites were not mapped. Count: 27 records.

Site Name	Database(s)
UNITED PARCEL SERVICE	SHWS
LAS VEGAS ARMORY	SHWS
VISION TRANSPORTATION	SHWS
BOULDER BEACH MAINTENANCE FACILITY	SHWS
CARPET BARN	SHWS
MCCULLOUGH SWITCHING STATION	SHWS
ROADS WEST TRUCKING	SHWS
PARDEE HOMES OF NEVADA	SHWS
UNIVERSITY OF NEVADA, LAS VEGAS	SHWS
J MAZI TRUCKING - MOBILE RELEASE	SHWS
LAMB BOULEVARD & BONANZA ROAD	SHWS
PARDEE HOMES OF NEVADA	SHWS
NEVADA POWER COMPANY	SHWS
UNOCAL SS #	SHWS
MONDELEZ GLOBAL -MOBILE RELEASE	SHWS
CITY OF LAS VEGAS (BLOCK 34)	SHWS
CITY OF LAS VEGAS (GRANITE)	SHWS
ALLIED UNDERGROUND ACCIDENT	SHWS
NE CORNER OF 1ST & OGDEN	SHWS
WE ARE DRAYAGE MOBIL SOURCE	SHWS
SWIFT TRANSPORTATION COMPANY MOBIL	SHWS
D. HILL TRUCKING MOBILE SOURCE	SHWS
CLARK COUNTY DEPARTMENT OF AVIATIO	SHWS
ACE HARDWARE/RYDER RENTAL	SHWS
MILLER BROTHERS EXPRESS MOBILE SOU	SHWS
NEVADA DEPARTMENT OF TRANSPORTATIO	SHWS
CLV - CHARLESTON-MARYLAND STORM DR	SHWS

OVERVIEW MAP - 7187689.2S



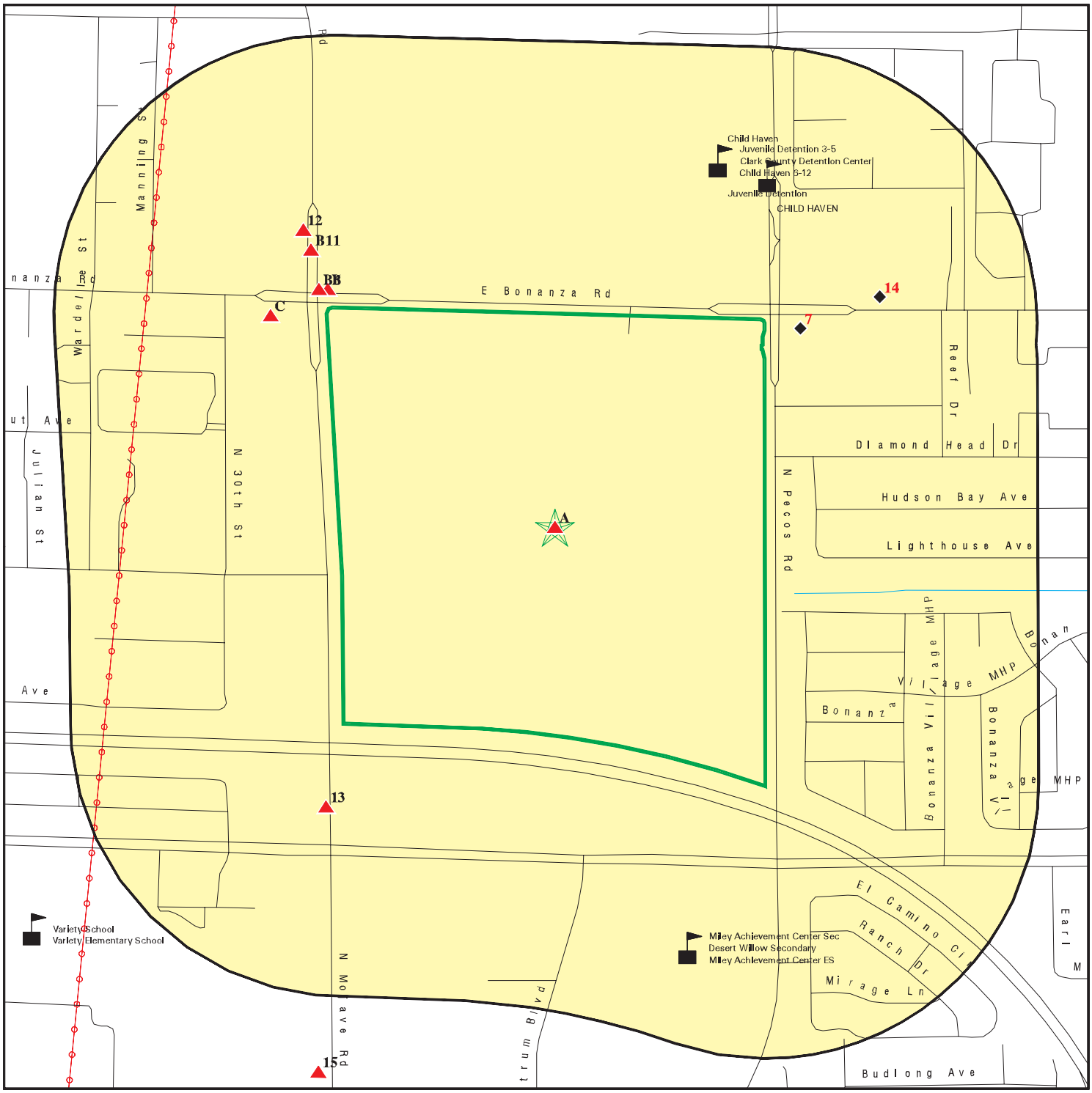
- Target Property
- Sites at elevations higher than or equal to the target property
- Sites at elevations lower than the target property
- Manufactured Gas Plants
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Power transmission lines
- Special Flood Hazard Area (1%)
- 0.2% Annual Chance Flood Hazard

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME:	Desert Pine Golf Course	CLIENT:	BEC Environmental, Inc.
ADDRESS:	APN 139-36-502-003 - 3421 E Bonanza Rd Las Vegas NV 89101	CONTACT:	Giavanna Fernandez
LAT/LONG:	36.170604 / 115.101839	INQUIRY #:	7187689.2s
		DATE:	November 28, 2022 9:43 am

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DETAIL MAP - 7187689.2S



- Target Property
- Sites at elevations higher than or equal to the target property
- Sites at elevations lower than the target property
- Manufactured Gas Plants
- Sensitive Receptors
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Power transmission lines
- Special Flood Hazard Area (1%)
- 0.2% Annual Chance Flood Hazard

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME:	Desert Pine Golf Course	CLIENT:	BEC Environmental, Inc.
ADDRESS:	APN 139-36-502-003 - 3421 E Bonanza Rd Las Vegas NV 89101	CONTACT:	Giavanna Fernandez
LAT/LONG:	36.170604 / 115.101839	INQUIRY #:	7187689.2s
		DATE:	November 28, 2022 9:44 am

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MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
STANDARD ENVIRONMENTAL RECORDS								
Lists of Federal NPL (Superfund) sites								
NPL	1.000		0	0	0	0	NR	0
Proposed NPL	1.000		0	0	0	0	NR	0
NPL LIENS	1.000		0	0	0	0	NR	0
Lists of Federal Delisted NPL sites								
Delisted NPL	1.000		0	0	0	0	NR	0
Lists of Federal sites subject to CERCLA removals and CERCLA orders								
FEDERAL FACILITY	0.500		0	0	0	NR	NR	0
SEMS	0.500		0	0	0	NR	NR	0
Lists of Federal CERCLA sites with NFRAP								
SEMS-ARCHIVE	0.500		0	0	0	NR	NR	0
Lists of Federal RCRA facilities undergoing Corrective Action								
CORRACTS	1.000		0	0	0	0	NR	0
Lists of Federal RCRA TSD facilities								
RCRA-TSDF	0.500		0	0	0	NR	NR	0
Lists of Federal RCRA generators								
RCRA-LQG	0.250		0	0	NR	NR	NR	0
RCRA-SQG	0.250		0	0	NR	NR	NR	0
RCRA-VSQG	0.250		1	0	NR	NR	NR	1
Federal institutional controls / engineering controls registries								
LUCIS	0.500		0	0	0	NR	NR	0
US ENG CONTROLS	0.500		0	0	0	NR	NR	0
US INST CONTROLS	0.500		0	0	0	NR	NR	0
Federal ERNS list								
ERNS	0.001		0	NR	NR	NR	NR	0
Lists of state- and tribal hazardous waste facilities								
SHWS	1.000		3	0	3	20	NR	26
Lists of state and tribal landfills and solid waste disposal facilities								
SWF/LF	0.500		0	0	0	NR	NR	0
Lists of state and tribal leaking storage tanks								
LUST	0.500		2	0	0	NR	NR	2

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
INDIAN LUST	0.500		0	0	0	NR	NR	0
Lists of state and tribal registered storage tanks								
FEMA UST	0.250		0	0	NR	NR	NR	0
UST	0.250		7	0	NR	NR	NR	7
AST	0.250		0	0	NR	NR	NR	0
INDIAN UST	0.250		0	0	NR	NR	NR	0
Lists of state and tribal voluntary cleanup sites								
VCP	0.500		0	0	0	NR	NR	0
INDIAN VCP	0.500		0	0	0	NR	NR	0
Lists of state and tribal brownfield sites								
BROWNFIELDS	0.500		0	0	0	NR	NR	0
ADDITIONAL ENVIRONMENTAL RECORDS								
Local Brownfield lists								
US BROWNFIELDS	0.500		0	0	0	NR	NR	0
Local Lists of Landfill / Solid Waste Disposal Sites								
SWRCY	0.500		0	0	0	NR	NR	0
INDIAN ODI	0.500		0	0	0	NR	NR	0
DEBRIS REGION 9	0.500		0	0	0	NR	NR	0
ODI	0.500		0	0	0	NR	NR	0
IHS OPEN DUMPS	0.500		0	0	0	NR	NR	0
Local Lists of Hazardous waste / Contaminated Sites								
US HIST CDL	0.001		0	NR	NR	NR	NR	0
US CDL	0.001		0	NR	NR	NR	NR	0
Local Land Records								
LIENS 2	0.001		0	NR	NR	NR	NR	0
Records of Emergency Release Reports								
HMIRS	0.001		0	NR	NR	NR	NR	0
Other Ascertainable Records								
RCRA NonGen / NLR	0.250		0	0	NR	NR	NR	0
FUDS	1.000		0	0	0	0	NR	0
DOD	1.000		0	0	0	0	NR	0
SCRD DRYCLEANERS	0.500		0	0	0	NR	NR	0
US FIN ASSUR	0.001		0	NR	NR	NR	NR	0
EPA WATCH LIST	0.001		0	NR	NR	NR	NR	0
2020 COR ACTION	0.250		0	0	NR	NR	NR	0
TSCA	0.001		0	NR	NR	NR	NR	0
TRIS	0.001		0	NR	NR	NR	NR	0
SSTS	0.001		0	NR	NR	NR	NR	0

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
ROD	1.000		0	0	0	0	NR	0
RMP	0.001		0	NR	NR	NR	NR	0
RAATS	0.001		0	NR	NR	NR	NR	0
PRP	0.001		0	NR	NR	NR	NR	0
PADS	0.001		0	NR	NR	NR	NR	0
ICIS	0.001		0	NR	NR	NR	NR	0
FTTS	0.001		0	NR	NR	NR	NR	0
MLTS	0.001		0	NR	NR	NR	NR	0
COAL ASH DOE	0.001		0	NR	NR	NR	NR	0
COAL ASH EPA	0.500		0	0	0	NR	NR	0
PCB TRANSFORMER	0.001		0	NR	NR	NR	NR	0
RADINFO	0.001		0	NR	NR	NR	NR	0
HIST FTTS	0.001		0	NR	NR	NR	NR	0
DOT OPS	0.001		0	NR	NR	NR	NR	0
CONSENT	1.000		0	0	0	0	NR	0
INDIAN RESERV	1.000		0	0	0	0	NR	0
FUSRAP	1.000		0	0	0	0	NR	0
UMTRA	0.500		0	0	0	NR	NR	0
LEAD SMELTERS	0.001		0	NR	NR	NR	NR	0
US AIRS	0.001		0	NR	NR	NR	NR	0
US MINES	0.250		0	0	NR	NR	NR	0
ABANDONED MINES	0.250		0	0	NR	NR	NR	0
FINDS	0.001	1	0	NR	NR	NR	NR	1
DOCKET HWC	0.001		0	NR	NR	NR	NR	0
UXO	1.000		0	0	0	0	NR	0
ECHO	0.001		0	NR	NR	NR	NR	0
FUELS PROGRAM	0.250		0	0	NR	NR	NR	0
PFAS NPL	0.250		0	0	NR	NR	NR	0
PFAS FEDERAL SITES	0.250		0	0	NR	NR	NR	0
PFAS TSCA	0.250		0	0	NR	NR	NR	0
PFAS RCRA MANIFEST	0.250		0	0	NR	NR	NR	0
PFAS ATSDR	0.250		0	0	NR	NR	NR	0
PFAS WQP	0.250		0	0	NR	NR	NR	0
PFAS NPDES	0.250		0	0	NR	NR	NR	0
PFAS ECHO	0.250		0	0	NR	NR	NR	0
PFAS ECHO FIRE TRAINING	0.250		0	0	NR	NR	NR	0
PFAS PART 139 AIRPORT	0.250		0	0	NR	NR	NR	0
AQUEOUS FOAM NRC	0.250		0	0	NR	NR	NR	0
AIRS	0.001		0	NR	NR	NR	NR	0
COAL ASH	0.500		0	0	0	NR	NR	0
Financial Assurance	0.001		0	NR	NR	NR	NR	0
HMRI	0.001		0	NR	NR	NR	NR	0
NPDES	0.001	1	0	NR	NR	NR	NR	1
MINES MRDS	0.001		0	NR	NR	NR	NR	0

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP	1.000		0	0	0	0	NR	0
EDR Hist Auto	0.125		1	NR	NR	NR	NR	1

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
EDR Hist Cleaner	0.125		0	NR	NR	NR	NR	0
EDR RECOVERED GOVERNMENT ARCHIVES								
Exclusive Recovered Govt. Archives								
RGA HWS	0.001		0	NR	NR	NR	NR	0
RGA LF	0.001		0	NR	NR	NR	NR	0
RGA LUST	0.001		0	NR	NR	NR	NR	0
- Totals --		2	14	0	3	20	0	39

NOTES:

TP = Target Property

NR = Not Requested at this Search Distance

Sites may be listed in more than one database

A1 **DESERT PINES GOLF COURSE** **FINDS** **1016880939**
Target **3415 EAST BONANZA AVENUE** **N/A**
Property **LAS VEGAS, NV 89129**

Site 1 of 2 in cluster A

Actual: **1805 ft.**

FINDS:
Registry ID: 110059864240

Click Here for FRS Facility Detail Report:

Environmental Interest/Information System:
Nevada Facility Profile (NV-FP) system contains facility based, integrated environmental information for the State of Nevada.

Click this hyperlink while viewing on your computer to access additional FINDS: detail in the EDR Site Report.

A2 **DESERT PINES GOLF CLUB** **NPDES** **S123246546**
Target **3415 EAST BONANZA AVENUE** **N/A**
Property **LAS VEGAS, NV**

Site 2 of 2 in cluster A

Actual: **1805 ft.**

NPDES:

Name:	DESERT PINES GOLF CLUB
Address:	3415 EAST BONANZA AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility Type:	Corporation
Facility Status:	PERMIT DRAFT 1
Permit Number:	NS0096019
Expiration Date:	01/26/2017
Contact Name:	CHARLES PACKARD
Contact Phone:	7023384400
Latitude:	Not reported
Longitude:	Not reported
Approved Date:	Not reported
Permit ID:	6585
Major Minor:	Groundwater
Permit Type:	Groundwater Discharge
Disc Fee Type:	Discharge Of Reclaimed Water Other Than Through A Spreading Basin - 1,000,000 Gallons Or More But Less Than 10,000,000 Gallons Daily
Fee Amount:	$2,000

Name:	DESERT PINES GOLF CLUB
Address:	3415 EAST BONANZA AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility Type:	Corporation
Facility Status:	PERMIT ISSUED
Permit Number:	NS0096019
Expiration Date:	01/26/2017
Contact Name:	VICTOR RODARTE
Contact Phone:	7023384400
Latitude:	Not reported
Longitude:	Not reported
Approved Date:	Not reported
Permit ID:	6223
Major Minor:	Groundwater
Permit Type:	Groundwater Discharge
Disc Fee Type:	Discharge Of Reclaimed Water Other Than Through A Spreading Basin - 1,000,000 Gallons Or More But Less Than 10,000,000 Gallons Daily

DESERT PINES GOLF CLUB (Continued) **S123246546**

Fee Amount: $2,000

B3 **EAST FLEET SERVICE CENTER** **UST** **U004180197**
NW **3128 E BONANZA RD** **Financial Assurance** **N/A**
< 1/8 **LAS VEGAS, NV 89101**
0.017 mi.
90 ft. **Site 1 of 5 in cluster B**

Relative:
Higher

Actual:
1811 ft.

UST:
Facility ID: 8-000318
Address: 3128 E BONANZA RD
City,State,Zip: LAS VEGAS, NV 89101

Owner:
ASSOCIATED FACILITY: EAST FLEET SERVICE CENTER
OWNER/OPERATOR NAME: City of Las Vegas
Owner Address, City, State, Zip: 495 S Main St Las Vegas, NV 89101

Tank ID: 1
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 01/07/1982
Tank Material: FIBERGLASS REINFORCED PLASTIC, NONE
FEDERALLY REGULATED UST: TRUE
Pipe Material: GALVANIZED STEEL, NONE
Tank Age: 40
Closed Date: 01/01/2000

Tank ID: 10
Tank Status: CURRENTLY IN USE
Tank Capacity: 20000
Tank Substance: DIESEL
Install Date: 03/01/2020
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 2
Closed Date: Not reported

Tank ID: 11
Tank Status: CURRENTLY IN USE
Tank Capacity: 12000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 03/01/2020
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 2
Closed Date: Not reported

Tank ID: 13
Tank Status: CURRENTLY IN USE
Tank Capacity: 600
Tank Substance: USED OIL
Install Date: 03/01/2020
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE

EAST FLEET SERVICE CENTER (Continued) **U004180197**

Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 2
Closed Date: Not reported

Tank ID: 2
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 01/08/1968
Tank Material: ASPHALT COATED OR BARE STEEL, NONE
FEDERALLY REGULATED UST: TRUE
Pipe Material: GALVANIZED STEEL, NONE
Tank Age: 54
Closed Date: 01/01/2000

Tank ID: 3
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 5000
Tank Substance: DIESEL
Install Date: 01/07/1973
Tank Material: ASPHALT COATED OR BARE STEEL, NONE
FEDERALLY REGULATED UST: TRUE
Pipe Material: GALVANIZED STEEL, NONE
Tank Age: 49
Closed Date: 01/01/2000

Tank ID: 4
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 01/08/1968
Tank Material: ASPHALT COATED OR BARE STEEL, NONE
FEDERALLY REGULATED UST: TRUE
Pipe Material: GALVANIZED STEEL, NONE
Tank Age: 54
Closed Date: 01/01/2000

Tank ID: 5
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 1000
Tank Substance: USED OIL
Install Date: 01/08/1968
Tank Material: ASPHALT COATED OR BARE STEEL, NONE
FEDERALLY REGULATED UST: TRUE
Pipe Material: GALVANIZED STEEL, NONE
Tank Age: 54
Closed Date: 01/01/2000

Tank ID: 6
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 12000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 06/01/1989
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 31

EAST FLEET SERVICE CENTER (Continued) **U004180197**

Closed Date: 03/19/2020

Tank ID: 7
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 12000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 09/01/1990
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 30
Closed Date: 03/19/2020

Tank ID: 8
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 12000
Tank Substance: DIESEL
Install Date: 09/01/1990
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 30
Closed Date: 03/19/2020

Tank ID: 9
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 2500
Tank Substance: USED OIL
Install Date: 09/01/1990
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 30
Closed Date: 03/19/2020

FINANCIAL ASSURANCE 3:
Facility ID: 8-000318
Name: EAST FLEET SERVICE CENTER
Address: 3128 E BONANZA RD
City,State,Zip: LAS VEGAS, NV 89101

B4 **CITY OF LAS VEGAS** **SHWS** **S106870550**
NW **3140 EAST BONANZA ROAD** **N/A**
< 1/8 **LAS VEGAS, NV**
0.017 mi.
91 ft. **Site 2 of 5 in cluster B**

Relative:
Higher

Actual:
1811 ft.

SHWS:
Name: CITY OF LAS VEGAS
Address: 3140 EAST BONANZA ROAD
City,State,Zip: LAS VEGAS, NV
Facility ID: H-000259
Date Release Reported to NDEP: 8/19/2004
Program: non-LUST Corrective Action
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Soil

CITY OF LAS VEGAS (Continued) **S106870550**

Event:	Not reported
Date of Closure:	**12/1/2004**
Regulatory Type of Closure:	NAC 459 A-K
Contaminant:	Other
Name:	CITY OF LAS VEGAS
Address:	3140 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	H-000259
Date Release Reported to NDEP:	8/19/2004
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Ground Water
Event:	Not reported
Date of Closure:	**12/1/2004**
Regulatory Type of Closure:	NAC 459 A-K
Contaminant:	Other

B5 **CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WAST** **RCRA-VSQG** **1001488943**
NW **3108 E BONANZA RD** **FINDS** **NVR000036384**
< 1/8 **LAS VEGAS, NV 89101** **ECHO**
0.017 mi.
92 ft. **Site 3 of 5 in cluster B**

Relative: **Higher**
Actual: **1812 ft.**

RCRA Listings:

Date Form Received by Agency:	20170411
Handler Name:	CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULATION AREA
Handler Address:	3108 E BONANZA RD
Handler City,State,Zip:	LAS VEGAS, NV 89101
EPA ID:	NVR000036384
Contact Name:	SHERRI MCMAHON
Contact Address:	333 N RANCHO DR 7TH FLOOR
Contact City,State,Zip:	LAS VEGAS, NV 89106
Contact Telephone:	702-229-2338
Contact Fax:	Not reported
Contact Email:	SMCMAHON@LASVEGASNEVADA.GOV
Contact Title:	ENVIRONMENTAL OFFICER
EPA Region:	09
Land Type:	Municipal
Federal Waste Generator Description:	Conditionally Exempt Small Quantity Generator
Non-Notifier:	Not reported
Biennial Report Cycle:	Not reported
Accessibility:	Not reported
Active Site Indicator:	Handler Activities
State District Owner:	Not reported
State District:	Not reported
Mailing Address:	3108 E BONANZA RD
Mailing City,State,Zip:	LAS VEGAS, NV 89101
Owner Name:	CITY OF LAS VEGAS
Owner Type:	Municipal
Operator Name:	CITY OF LAS VEGAS
Operator Type:	Municipal
Short-Term Generator Activity:	No
Importer Activity:	No
Mixed Waste Generator:	No
Transporter Activity:	No
Transfer Facility Activity:	No

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Recycler Activity with Storage:	No
Small Quantity On-Site Burner Exemption:	No
Smelting Melting and Refining Furnace Exemption:	No
Underground Injection Control:	No
Off-Site Waste Receipt:	No
Universal Waste Indicator:	No
Universal Waste Destination Facility:	No
Federal Universal Waste:	No
Active Site Fed-Reg Treatment Storage and Disposal Facility:	Not reported
Active Site Converter Treatment storage and Disposal Facility:	Not reported
Active Site State-Reg Treatment Storage and Disposal Facility:	Not reported
Active Site State-Reg Handler:	---
Federal Facility Indicator:	Not reported
Hazardous Secondary Material Indicator:	NN
Sub-Part K Indicator:	Not reported
Commercial TSD Indicator:	No
Treatment Storage and Disposal Type:	Not reported
2018 GPRA Permit Baseline:	Not on the Baseline
2018 GPRA Renewals Baseline:	Not on the Baseline
Permit Renewals Workload Universe:	Not reported
Permit Workload Universe:	Not reported
Permit Progress Universe:	Not reported
Post-Closure Workload Universe:	Not reported
Closure Workload Universe:	Not reported
202 GPRA Corrective Action Baseline:	No
Corrective Action Workload Universe:	No
Subject to Corrective Action Universe:	No
Non-TSDFs Where RCRA CA has Been Imposed Universe:	No
TSDFs Potentially Subject to CA Under 3004 (u)/(v) Universe:	No
TSDFs Only Subject to CA under Discretionary Auth Universe:	No
Corrective Action Priority Ranking:	No NCAPS ranking
Environmental Control Indicator:	No
Institutional Control Indicator:	No
Human Exposure Controls Indicator:	N/A
Groundwater Controls Indicator:	N/A
Operating TSDF Universe:	Not reported
Full Enforcement Universe:	Not reported
Significant Non-Complier Universe:	No
Unaddressed Significant Non-Complier Universe:	No
Addressed Significant Non-Complier Universe:	No
Significant Non-Complier With a Compliance Schedule Universe:	No
Financial Assurance Required: Not reported	
Handler Date of Last Change:	20170505
Recognized Trader-Importer:	No
Recognized Trader-Exporter:	No
Importer of Spent Lead Acid Batteries:	No
Exporter of Spent Lead Acid Batteries:	No
Recycler Activity Without Storage:	Not reported
Manifest Broker:	Not reported
Sub-Part P Indicator:	No

Hazardous Waste Summary:

Waste Code:	D000
Waste Description:	Not Defined
Waste Code:	D001

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Waste Description: IGNITABLE WASTE

Waste Code: D003
Waste Description: REACTIVE WASTE

Waste Code: D006
Waste Description: CADMIUM

Waste Code: D007
Waste Description: CHROMIUM

Waste Code: D008
Waste Description: LEAD

Waste Code: D009
Waste Description: MERCURY

Waste Code: D018
Waste Description: BENZENE

Waste Code: D039
Waste Description: TETRACHLOROETHYLENE

Waste Code: F005
Waste Description: THE FOLLOWING SPENT NONHALOGENATED SOLVENTS: TOLUENE, METHYL ETHYL KETONE, CARBON DISULFIDE, ISOBUTANOL, PYRIDINE, BENZENE, 2-ETHOXYETHANOL, AND 2-NITROPROPANE; ALL SPENT SOLVENT MIXTURES/BLENDS CONTAINING, BEFORE USE, A TOTAL OF TEN PERCENT OR MORE (BY VOLUME) OF ONE OR MORE OF THE ABOVE NONHALOGENATED SOLVENTS OR THOSE SOLVENTS LISTED IN F001, F002, OR F004; AND STILL BOTTOMS FROM THE RECOVERY OF THESE SPENT SOLVENTS AND SPENT SOLVENT MIXTURES.

Handler - Owner Operator:
Owner/Operator Indicator: Owner
Owner/Operator Name: CITY OF LAS VEGAS
Legal Status: County
Date Became Current: Not reported
Date Ended Current: Not reported
Owner/Operator Address: 400 E STEWART AVE
Owner/Operator City,State,Zip: LAS VEGAS, NV 89101
Owner/Operator Telephone: 702-229-6234
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Operator
Owner/Operator Name: CITY OF LAS VEGAS
Legal Status: Municipal
Date Became Current: 19600101
Date Ended Current: Not reported
Owner/Operator Address: Not reported
Owner/Operator City,State,Zip: Not reported
Owner/Operator Telephone: Not reported
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Owner/Operator Indicator:	Owner
Owner/Operator Name: LAS VEGAS CITY OF	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Owner
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	County
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART AVE
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	702-229-6571
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Owner
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	County
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	333 N RANCHO DR 7TH FL
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89106
Owner/Operator Telephone:	702-229-2338
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Owner
Owner/Operator Name: LAS VEGAS CITY OF	
Legal Status:	Municipal
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	415-555-1212
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Operator
Owner/Operator Name: LAS VEGAS CITY OF	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Operator
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	Not reported
Owner/Operator City,State,Zip:	Not reported
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	333 N RANCHO DR 7TH FL
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89106
Owner/Operator Telephone:	702-229-2338
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: LAS VEGAS CITY OF	
Legal Status:	Municipal
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	415-555-1212
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Operator
Owner/Operator Name: NOT REQUIRED	
Legal Status:	Municipal
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	NOT REQUIRED
Owner/Operator City,State,Zip:	NOT REQUIRED, ME 99999
Owner/Operator Telephone:	415-555-1212
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Operator
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Owner/Operator City,State,Zip: Not reported
Owner/Operator Telephone: Not reported
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Operator
Owner/Operator Name: CITY OF LAS VEGAS
Legal Status: Municipal
Date Became Current: 19600101
Date Ended Current: Not reported
Owner/Operator Address: Not reported
Owner/Operator City,State,Zip: Not reported
Owner/Operator Telephone: Not reported
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Owner
Owner/Operator Name: CITY OF LAS VEGAS
Legal Status: Municipal
Date Became Current: 19600101
Date Ended Current: Not reported
Owner/Operator Address: 333 N RANCHO DR 7TH FL
Owner/Operator City,State,Zip: LAS VEGAS, NV 89106
Owner/Operator Telephone: 702-229-0460
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Owner
Owner/Operator Name: LAS VEGAS CITY OF
Legal Status: Municipal
Date Became Current: 19600101
Date Ended Current: Not reported
Owner/Operator Address: 400 E STEWART
Owner/Operator City,State,Zip: LAS VEGAS, NV 89101
Owner/Operator Telephone: Not reported
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Owner
Owner/Operator Name: CITY OF LAS VEGAS
Legal Status: Municipal
Date Became Current: 19600101
Date Ended Current: Not reported
Owner/Operator Address: Not reported
Owner/Operator City,State,Zip: Not reported
Owner/Operator Telephone: Not reported
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Operator
Owner/Operator Name: NOT REQUIRED
Legal Status: Municipal

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	NOT REQUIRED
Owner/Operator City,State,Zip:	NOT REQUIRED, ME 99999
Owner/Operator Telephone:	415-555-1212
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Operator
Owner/Operator Name: LAS VEGAS CITY OF	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	400 STEWART AVE
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	County
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART AVE
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	702-229-6276
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: LAS VEGAS CITY OF	
Legal Status:	Municipal
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	415-555-1212
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Owner/Operator Indicator:	Operator
Owner/Operator Name: NOT REQUIRED	
Legal Status:	Municipal
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	NOT REQUIRED
Owner/Operator City,State,Zip:	NOT REQUIRED, ME 99999
Owner/Operator Telephone:	415-555-1212
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Operator
Owner/Operator Name: CITY OF LAS VEGAS VEHICLE SERVICES	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	Not reported
Owner/Operator City,State,Zip:	Not reported
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Owner
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	County
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	400 E STEWART AVE
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89101
Owner/Operator Telephone:	702-229-0460
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Operator
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	Not reported
Owner/Operator City,State,Zip:	Not reported
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported

Owner/Operator Indicator:	Owner
Owner/Operator Name: CITY OF LAS VEGAS	
Legal Status:	Municipal
Date Became Current:	19600101
Date Ended Current:	Not reported
Owner/Operator Address:	333 N RANCHO DR 7TH FLOOR
Owner/Operator City,State,Zip:	LAS VEGAS, NV 89106
Owner/Operator Telephone:	702-229-2338
Owner/Operator Telephone Ext:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Historic Generators:

Receive Date: 20020206
Handler Name: CITY OF LAS VEGAS - PARKS DEPT
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 19980212
Handler Name: CITY OF LAS VEGAS FACILITIES MGMT
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: Yes
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20080625
Handler Name: CITY OF LAS VEGAS FLEET SERVICES - EAST YARD
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: Yes
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20170410
Handler Name: CITY OF LAS VEGAS FLEET SERVICES - EAST SERVICE CENTER
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 19980212

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Handler Name: CITY OF LAS VEGAS TRAFFIC FIELD SVCS (E YARD TEFO)
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: Yes
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20170411
Handler Name: CITY OF LAS VEGAS TRAFFIC FIELD SVCS (E YARD TEFO)
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 19980212
Handler Name: CITY OF LAS VEGAS FIRE SVCS
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: Yes
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20170411
Handler Name: CITY OF LAS VEGAS FIRE SVCS
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 19920610
Handler Name: LAS VEGAS CITY OF VEHICLE SVCS
Federal Waste Generator Description: Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20090401
Handler Name: CITY OF LAS VEGAS PUBLIC WORKS - EAST YARD
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: Yes
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20170411
Handler Name: CITY OF LAS VEGAS PUBLIC WORKS - EAST YARD
Federal Waste Generator Description: Not a generator, verified
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 19980213
Handler Name: CITY OF LAS VEGAS PARKS DEPT
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20170411
Handler Name: CITY OF LAS VEGAS - PARKS DEPT
Federal Waste Generator Description: Not a generator, verified
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) 1001488943

Electronic Manifest Broker: Not reported

Receive Date: 20170411
Handler Name: CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULATION AREA
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: Yes
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 19960222
Handler Name: VEHICLE SERVICES-MAIN YARD
Federal Waste Generator Description: Large Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

List of NAICS Codes and Descriptions:
NAICS Code: 238320
NAICS Description: PAINTING AND WALL COVERING CONTRACTORS

NAICS Code: 561210
NAICS Description: FACILITIES SUPPORT SERVICES

NAICS Code: 811111
NAICS Description: GENERAL AUTOMOTIVE REPAIR

NAICS Code: 811118
NAICS Description: OTHER AUTOMOTIVE MECHANICAL AND ELECTRICAL REPAIR AND MAINTENANCE

NAICS Code: 924120
NAICS Description: ADMINISTRATION OF CONSERVATION PROGRAMS

NAICS Code: 92512
NAICS Description: ADMINISTRATION OF URBAN PLANNING AND COMMUNITY AND RURAL DEVELOPMENT

Facility Has Received Notices of Violation:
Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19940203
Actual Return to Compliance Date: 19940512
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	Yes
Agency Which Determined Violation:	State
Violation Short Description:	Generators - General
Date Violation was Determined:	19940203
Actual Return to Compliance Date:	19940512
Return to Compliance Qualifier:	Observed
Violation Responsible Agency:	State
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19940203
Actual Return to Compliance Date: 19940512
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19980203
Actual Return to Compliance Date: 19980306
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	Yes
Agency Which Determined Violation:	State
Violation Short Description:	LDR - General
Date Violation was Determined:	19980203
Actual Return to Compliance Date:	19980306
Return to Compliance Qualifier:	Observed
Violation Responsible Agency:	State
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19931222
Actual Return to Compliance Date: 19940203
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19980203
Actual Return to Compliance Date: 19980306
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Used Oil - Generators
Date Violation was Determined: 19980203
Actual Return to Compliance Date: 19980306
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19980203
Actual Return to Compliance Date: 19980306
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Used Oil - Generators
Date Violation was Determined: 19980203
Actual Return to Compliance Date: 19980306
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19940203
Actual Return to Compliance Date: 19940512
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	Yes
Agency Which Determined Violation:	State
Violation Short Description:	Generators - General
Date Violation was Determined:	19931029
Actual Return to Compliance Date:	19940203
Return to Compliance Qualifier:	Observed
Violation Responsible Agency:	State
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19980203
Actual Return to Compliance Date: 19980306
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: Yes
Agency Which Determined Violation: State
Violation Short Description: Generators - General
Date Violation was Determined: 19931029
Actual Return to Compliance Date: 19931220
Return to Compliance Qualifier: Observed
Violation Responsible Agency: State
Scheduled Compliance Date: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Evaluation Action Summary:
Evaluation Date: 19940203
Evaluation Responsible Agency: State
Found Violation: Yes
Evaluation Type Description: COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier: MVERC
Evaluation Responsible Sub-Organization: Not reported
Actual Return to Compliance Date: 19940512
Scheduled Compliance Date: Not reported
Date of Request: Not reported
Date Response Received: Not reported
Request Agency: Not reported
Former Citation: Not reported

Evaluation Date: 19940203
Evaluation Responsible Agency: State
Found Violation: Yes
Evaluation Type Description: COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier: MVERC
Evaluation Responsible Sub-Organization: Not reported
Actual Return to Compliance Date: 19940512
Scheduled Compliance Date: Not reported
Date of Request: Not reported
Date Response Received: Not reported
Request Agency: Not reported
Former Citation: Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Evaluation Date:	19940203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19940512
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20020808
Evaluation Responsible Agency:	EPA
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	DFERN
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20020808
Evaluation Responsible Agency:	EPA
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	DFERN
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19980306
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19980306
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20020808
Evaluation Responsible Agency:	EPA
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	DFERN
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20110426
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20060822
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	JSTUT
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	19931222
Evaluation Responsible Agency:	State Contractor/Grantee
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	CATGO
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19940203
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	20090312
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19980306
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	20091023
Evaluation Responsible Agency:	State Contractor/Grantee

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) 1001488943

Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	ACHAN
Evaluation Responsible Sub-Organization:	CL
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20020206
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	GBERT
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19980306
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19980306
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20020808
Evaluation Responsible Agency:	EPA
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	DFERN
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19980306
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	20020808
Evaluation Responsible Agency:	EPA
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	DFERN
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	20060822
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Evaluation Date:	19940203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19940512
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19931029
Evaluation Responsible Agency:	State Contractor/Grantee
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	CATGO
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19940203
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19940203
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	SIGNIFICANT NON-COMPLIER
Evaluation Responsible Person Identifier:	Not reported
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20090312
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	JSTUT
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19940512
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	NOT A SIGNIFICANT NON-COMPLIER
Evaluation Responsible Person Identifier:	Not reported

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19980203
Evaluation Responsible Agency:	State
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19980306
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	19931029
Evaluation Responsible Agency:	State Contractor/Grantee
Found Violation:	Yes
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	CATGO
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	19931220
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

FINDS:
Registry ID: 110004305074

CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULA (Continued) **1001488943**

Click Here for FRS Facility Detail Report:

Environmental Interest/Information System:
RCRAInfo is a national information system that supports the Resource Conservation and Recovery Act (RCRA) program through the tracking of events and activities related to facilities that generate, transport, and treat, store, or dispose of hazardous waste. RCRAInfo allows RCRA program staff to track the notification, permit, compliance, and corrective action activities required under RCRA.

Click this hyperlink while viewing on your computer to access additional FINDS: detail in the EDR Site Report.

ECHO:

Envid:	1001488943
Registry ID:	110004305074
DFR URL:	http://echo.epa.gov/detailed-facility-report?fid=110004305074
Name:	CITY OF LAS VEGAS FACILITIES MGMT - HAZARDOUS WASTE ACCUMULATION AREA
Address:	3108 E BONANZA RD
City,State,Zip:	LAS VEGAS, NV 89101

B6 **FIRE MECHANICAL SHOP** **UST** **U003379817**
NW **3100 E BONANZA RD** **N/A**
< 1/8 **LAS VEGAS, NV 89101**
0.020 mi.
107 ft. **Site 4 of 5 in cluster B**

Relative: Higher
Actual: 1812 ft.

UST:

Facility ID:	8-000325
Address:	3100 E Bonanza Rd
City,State,Zip:	Las Vegas, NV 89101
Tank ID:	1
Tank Status:	PERMANENTLY CLOSED
Tank Capacity:	500
Tank Substance:	USED OIL
Install Date:	03/01/1975
Tank Material:	NONE, UNKNOWN
FEDERALLY REGULATED UST:	TRUE
Pipe Material:	NONE, UNKNOWN
Tank Age:	47
Closed Date:	01/01/2000

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7 **7-ELEVEN #26627 - CLOSED** **SHWS** **U003380064**
NE **3501 E BONANZA RD** **LUST** **N/A**
< 1/8 **LAS VEGAS, NV 89110** **UST**
0.033 mi.
174 ft.

Relative: Lower
Actual: 1795 ft.

SHWS:

Name:	7-ELEVEN #26627
Address:	3501 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000619
Date Release Reported to NDEP:	9/13/2000
Program:	Not reported
NDEP Case Officer:	Not reported

7-ELEVEN #26627 - CLOSED (Continued) **U003380064**

Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**6/26/2002**
Regulatory Type of Closure:	UST Clean Closure
Contaminant:	Other

LUST:

Name:	7-ELEVEN #26627
Address:	3501 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000619
Program:	LUST
Type of Media Impacted:	Ground Water
Event:	Not reported
Contaminant:	Gasoline
Closure Date:	4/30/2020
Closure Type:	Clean w/ Remed
Date Reported to NDEP:	8/25/2010
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage

UST:

Facility ID:	8-000619
Address:	3501 E Bonanza Rd
City,State,Zip:	Las Vegas, NV 89110
Tank ID:	1
Tank Status:	PERMANENTLY CLOSED
Tank Capacity:	10000
Tank Substance:	GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date:	01/14/1986
Tank Material:	FIBERGLASS REINFORCED PLASTIC, NONE
FEDERALLY REGULATED UST:	TRUE
Pipe Material:	FIBERGLASS REINFORCED PLASTIC, NONE
Tank Age:	28
Closed Date:	10/09/2014

Tank ID:	2
Tank Status:	PERMANENTLY CLOSED
Tank Capacity:	10000
Tank Substance:	GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date:	01/14/1986
Tank Material:	FIBERGLASS REINFORCED PLASTIC, NONE
FEDERALLY REGULATED UST:	TRUE
Pipe Material:	FIBERGLASS REINFORCED PLASTIC, NONE
Tank Age:	28
Closed Date:	10/09/2014

Tank ID:	3
Tank Status:	PERMANENTLY CLOSED
Tank Capacity:	10000
Tank Substance:	GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date:	01/14/1986
Tank Material:	FIBERGLASS REINFORCED PLASTIC, NONE
FEDERALLY REGULATED UST:	TRUE

7-ELEVEN #26627 - CLOSED (Continued) **U003380064**

Pipe Material:	FIBERGLASS REINFORCED PLASTIC, NONE
Tank Age:	28
Closed Date:	10/09/2014

C8 **REBEL OIL COMPANY #92** **LUST** **S118505172**
NW **3051 EAST BONANZA ROAD** **N/A**
< 1/8 **LAS VEGAS, NV**
0.051 mi.
271 ft. **Site 1 of 3 in cluster C**

Relative:
Higher

Actual:
1814 ft.

LUST:

Name:	REBEL OIL COMPANY #92
Address:	3051 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001861
Program:	LUST
Type of Media Impacted:	Ground Water
Event:	Not reported
Contaminant:	Gasoline
Closure Date:	8/26/2021
Closure Type:	NAC 445A.22725 (2)
Date Reported to NDEP:	10/23/2015
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Carson City

C9 **MOBIL STATIONS** **EDR Hist Auto** **1020605446**
NW **3051 E BONANZA RD** **N/A**
< 1/8 **LAS VEGAS, NV 89101**
0.051 mi.
271 ft. **Site 2 of 3 in cluster C**

Relative:
Higher

Actual:
1814 ft.

EDR Hist Auto

Year:	Name:	Type:
2001	MOBIL STATIONS	Gasoline Service Stations
2002	MOBIL STATIONS	Gasoline Service Stations
2003	MOBIL STATIONS	Gasoline Service Stations
2004	MOBIL STATIONS	Gasoline Service Stations
2005	MOBIL STATIONS	Gasoline Service Stations, NEC

C10 **REBEL STORE #2192** **UST** **U003380983**
NW **3051 E BONANZA RD** **Financial Assurance** **N/A**
< 1/8 **LAS VEGAS, NV 89101**
0.051 mi.
271 ft. **Site 3 of 3 in cluster C**

Relative:
Higher

Actual:
1814 ft.

UST:

Facility ID:	8-001861
Address:	3051 E Bonanza Rd
City,State,Zip:	Las Vegas, NV 89101

Owner:

ASSOCIATED FACILITY:	Rebel Store #2192
OWNER/OPERATOR NAME:	Rebel Land and Development LLC

REBEL STORE #2192 (Continued) **U003380983**

Owner Address, City, State, Zip: 1450 North Benson Avenue, Suite A Upland, CA 91786

Tank ID: 1
Tank Status: CURRENTLY IN USE
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 09/01/1997
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: FIBERGLASS REINFORCED PLASTIC, SECONDARY CONTAINMENT
Tank Age: 25
Closed Date: Not reported

Tank ID: 2
Tank Status: CURRENTLY IN USE
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 09/01/1997
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: FIBERGLASS REINFORCED PLASTIC, SECONDARY CONTAINMENT
Tank Age: 25
Closed Date: Not reported

Tank ID: 3
Tank Status: CURRENTLY IN USE
Tank Capacity: 15000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 09/01/1997
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: FIBERGLASS REINFORCED PLASTIC, SECONDARY CONTAINMENT
Tank Age: 25
Closed Date: Not reported

FINANCIAL ASSURANCE 3:
Facility ID: 8-001861
Name: REBEL STORE #2192
Address: 3051 E BONANZA RD
City,State,Zip: LAS VEGAS, NV 89101

B11 **CITY OF LAS VEGAS** **UST** **U003379811**
NW **633 N MOHAVE RD** **N/A**
< 1/8 **LAS VEGAS, NV 89101**
0.056 mi.
298 ft. **Site 5 of 5 in cluster B**

Relative: Higher
Actual: 1812 ft.

UST:
Facility ID: 8-000319
Address: 633 N Mohave Rd
City,State,Zip: Las Vegas, NV 89101
Tank ID: 1
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 5000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 01/07/1970
Tank Material: ASPHALT COATED OR BARE STEEL, NONE

CITY OF LAS VEGAS (Continued) **U003379811**

FEDERALLY REGULATED UST: TRUE
Pipe Material: GALVANIZED STEEL, NONE
Tank Age: 52
Closed Date: 01/01/2000

12
NW
< 1/8
0.076 mi.
401 ft.

CITY OF LAS VEGAS **SHWS** **S103875890**
633 NORTH MOJAVE ROAD **N/A**
LAS VEGAS, NV

Relative:
Higher

Actual:
1812 ft.

SHWS:
Name: CITY OF LAS VEGAS
Address: 633 NORTH MOJAVE ROAD
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000319
Date Release Reported to NDEP: 1/1/1991
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Soil
Event: Not reported
Date of Closure: **5/9/1991**
Regulatory Type of Closure: Not reported
Contaminant: Diesel

Name: CITY OF LAS VEGAS
Address: 633 NORTH MOJAVE ROAD
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000319
Date Release Reported to NDEP: 1/1/1991
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Ground Water
Event: Not reported
Date of Closure: **5/9/1991**
Regulatory Type of Closure: Not reported
Contaminant: Diesel

13
SW
< 1/8
0.077 mi.
408 ft.

GOLDEN MARKET 7 **UST** **U004363084**
321 NORTH MOJAVE ROAD **N/A**
LAS VEGAS, NV 89101

Relative:
Higher

Actual:
1814 ft.

UST:
Facility ID: 8-002372
Address: 321 North Mojave Road
City,State,Zip: Las Vegas, NV 89101

Owner:
ASSOCIATED FACILITY: Golden Market 7
OWNER/OPERATOR NAME: GOLDEN MARKET 5 LLC
Owner Address, City, State, Zip: 3585 N LAMB BLVD. LAS VEGAS, NV 89115

Tank ID: 1

GOLDEN MARKET 7 (Continued) **U004363084**

Tank Status: CURRENTLY IN USE
Tank Capacity: 15000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 12/01/2020
Tank Material: COMPOSITE (STEEL CLAD WITH NONCORRODIBLE MATERIAL), DOUBLE-WALLED
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 2
Closed Date: Not reported

Tank ID: 2
Tank Status: CURRENTLY IN USE
Tank Capacity: 5000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 12/01/2020
Tank Material: COMPOSITE (STEEL CLAD WITH NONCORRODIBLE MATERIAL), DOUBLE-WALLED
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 2
Closed Date: Not reported

Tank ID: 3
Tank Status: CURRENTLY IN USE
Tank Capacity: 10000
Tank Substance: DIESEL
Install Date: 12/01/2020
Tank Material: COMPOSITE (STEEL CLAD WITH NONCORRODIBLE MATERIAL), DOUBLE-WALLED
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 2
Closed Date: Not reported

14
NE
< 1/8
0.109 mi.
573 ft.

SMITH'S FOOD AND DRUG FUEL CENTER #305 **UST** **U004161931**
3602 E BONANZA RD **N/A**
LAS VEGAS, NV 89110

Relative:
Lower

Actual:
1792 ft.

UST:
Facility ID: 8-002076
Address: 3602 E BONANZA RD
City,State,Zip: LAS VEGAS, NV 89110

Owner:
ASSOCIATED FACILITY: SMITH'S FOOD AND DRUG FUEL CENTER #305
OWNER/OPERATOR NAME: Smith's Food & Drug Centers Inc
Owner Address, City, State, Zip: 1550 S. Redwood Rd. Salt Lake City, UT 84104

Tank ID: 1
Tank Status: CURRENTLY IN USE
Tank Capacity: 20000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 02/01/2003
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 19
Closed Date: Not reported

SMITH'S FOOD AND DRUG FUEL CENTER #305 (Continued) **U004161931**

Tank ID:	2
Tank Status:	CURRENTLY IN USE
Tank Capacity:	8000
Tank Substance:	GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date:	02/01/2003
Tank Material:	COMPARTMENTALIZED, DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST:	TRUE
Pipe Material:	DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age:	19
Closed Date:	Not reported

Tank ID:	3
Tank Status:	CURRENTLY IN USE
Tank Capacity:	8000
Tank Substance:	DIESEL
Install Date:	02/01/2003
Tank Material:	COMPARTMENTALIZED, DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST:	TRUE
Pipe Material:	DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age:	19
Closed Date:	Not reported

15
SSW
1/4-1/2
0.320 mi.
1688 ft.

LAS VEGAS AUTO AUCTION **SHWS** **S103876166**
101 NORTH MOJAVE STREET **N/A**
LAS VEGAS, NV

Relative: Higher

Actual: 1818 ft.

SHWS:

Name:	LAS VEGAS AUTO AUCTION
Address:	101 NORTH MOJAVE STREET
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001420
Date Release Reported to NDEP:	11/2/2012
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**1/23/2013**
Regulatory Type of Closure:	UST Clean Closure
Contaminant:	TPH

Name:	LAS VEGAS AUTO AUCTION
Address:	101 NORTH MOJAVE STREET
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001420
Date Release Reported to NDEP:	9/29/1994
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**5/9/1995**
Regulatory Type of Closure:	Not reported
Contaminant:	TPH

16
SSW
1/4-1/2
0.420 mi.
2217 ft.

H & O FOODS
41 NORTH MOJAVE ROAD
LAS VEGAS, NV

SHWS **S103878005**
N/A

Relative:
Higher

Actual:
1819 ft.

SHWS:

Name:	H & O FOODS
Address:	41 NORTH MOJAVE ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	H-001194
Date Release Reported to NDEP:	2/14/1992
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**2/9/1996**
Regulatory Type of Closure:	Not reported
Contaminant:	TPH

Name:	H & O FOODS
Address:	41 NORTH MOJAVE ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	H-001194
Date Release Reported to NDEP:	2/14/1992
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Ground Water
Event:	Not reported
Date of Closure:	**2/9/1996**
Regulatory Type of Closure:	Not reported
Contaminant:	TPH

Name:	H & O FOODS
Address:	41 NORTH MOJAVE ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000228
Date Release Reported to NDEP:	8/7/1998
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**10/26/2000**
Regulatory Type of Closure:	UST Clean Closure
Contaminant:	Diesel

17
SSW
1/4-1/2
0.487 mi.
2571 ft.

H & W AUTO
3021 BUILDERS AVENUE
LAS VEGAS, NV

SHWS **S103876912**
N/A

Relative:
Higher

Actual:
1823 ft.

SHWS:

Name:	H & W AUTO
Address:	3021 BUILDERS AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	H-000457

H & W AUTO (Continued) **S103876912**

Date Release Reported to NDEP:	1/23/1992
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**9/1/1992**
Regulatory Type of Closure:	NAC 459 A-K
Contaminant:	TPH

18
WSW
1/2-1
0.591 mi.
3119 ft.

LAS VEGAS ARMORY (OMS 4A) **SHWS** **S104395293**
250 NORTH EASTERN AVENUE **N/A**
LAS VEGAS, NV

Relative:
Higher

Actual:
1846 ft.

SHWS:

Name:	LAS VEGAS ARMORY (OMS 4A)
Address:	250 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001031
Date Release Reported to NDEP:	1/1/1900
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Carson City
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**1/18/1991**
Regulatory Type of Closure:	Not reported
Contaminant:	Not reported

Name:	LAS VEGAS ARMORY (OMS 4A)
Address:	250 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001031
Date Release Reported to NDEP:	5/11/1990
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**8/31/1995**
Regulatory Type of Closure:	NAC 459 A-K
Contaminant:	Motor Oil

Name:	LAS VEGAS ARMORY (OMS 4A)
Address:	250 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001031
Date Release Reported to NDEP:	6/16/1999
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**12/30/1999**
Regulatory Type of Closure:	Clean w/ Remed
Contaminant:	TPH

D19
SSW
1/2-1
0.608 mi.
3212 ft.

7-ELEVEN #22579
3051 EAST CHARLESTON BOULEVARD
LAS VEGAS, NV

Site 1 of 2 in cluster D

SHWS **S104736134**
LUST **N/A**

Relative:
Higher

Actual:
1826 ft.

SHWS:

Name:	7-ELEVEN #22579
Address:	3051 EAST CHARLESTON BOULEVARD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000604
Date Release Reported to NDEP:	8/29/2000
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**2/21/2002**
Regulatory Type of Closure:	UST Clean Closure
Contaminant:	Gasoline

LUST:

Name:	7-ELEVEN #22579
Address:	3051 EAST CHARLESTON BOULEVARD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000604
Program:	LUST
Type of Media Impacted:	Ground Water
Event:	Not reported
Contaminant:	Gasoline
Closure Date:	8/8/2014
Closure Type:	Clean w/ Remed
Date Reported to NDEP:	4/27/2012
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Las Vegas

20
SSE
1/2-1
0.608 mi.
3212 ft.

ARCO #5298
3885 EAST CHARLESTON BOULEVARD
LAS VEGAS, NV

SHWS **S103876068**
LUST **N/A**

Relative:
Lower

Actual:
1779 ft.

SHWS:

Name:	ARCO #5298
Address:	3885 EAST CHARLESTON BOULEVARD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000953
Date Release Reported to NDEP:	1/1/1900
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Ground Water
Event:	Not reported
Date of Closure:	**1/12/1998**
Regulatory Type of Closure:	NAC 459.9978
Contaminant:	Gasoline

ARCO #5298 (Continued) **S103876068**

LUST:

Name:	ARCO #5298
Address:	3885 EAST CHARLESTON BOULEVARD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000953
Program:	LUST
Type of Media Impacted:	Soil
Event:	Not reported
Contaminant:	Gasoline
Closure Date:	1/11/2016
Closure Type:	Clean w/ Remed
Date Reported to NDEP:	1/23/2012
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Carson City

Name:	ARCO #5298
Address:	3885 EAST CHARLESTON BOULEVARD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000953
Program:	LUST
Type of Media Impacted:	Ground Water
Event:	Not reported
Contaminant:	Gasoline
Closure Date:	1/11/2016
Closure Type:	Clean w/ Remed
Date Reported to NDEP:	1/23/2012
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Carson City

21
WSW
1/2-1
0.616 mi.
3252 ft.

SULLIN TIRE **SHWS** **S103876237**
2421 STEWART AVENUE **N/A**
LAS VEGAS, NV

Relative:
Higher

Actual:
1845 ft.

SHWS:

Name:	SULLIN TIRE
Address:	2421 STEWART AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001766
Date Release Reported to NDEP:	1/1/1900
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Not reported
Event:	Not reported
Date of Closure:	**3/28/1996**
Regulatory Type of Closure:	Not reported
Contaminant:	Not reported

E22 **CLARK COUNTY SCHOOL DISTRICT** **SHWS** **S107600934**
WSW **210 NORTH EASTERN AVENUE** **HMRI** **N/A**
1/2-1 **LAS VEGAS, NV**
0.619 mi.
3267 ft. **Site 1 of 2 in cluster E**

Relative:
Higher

Actual:
1848 ft.

SHWS:

Name:	MRES FACILITY
Address:	210 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	H-001034
Date Release Reported to NDEP:	10/2/1995
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**5/15/2002**
Regulatory Type of Closure:	NAC 445A.222745
Contaminant:	Other

Name:	MRES FACILITY
Address:	210 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	H-001034
Date Release Reported to NDEP:	10/2/1995
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Ground Water
Event:	Not reported
Date of Closure:	**5/15/2002**
Regulatory Type of Closure:	NAC 445A.222745
Contaminant:	Other

Name:	MONROE ROBERTSON
Address:	210 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000828
Date Release Reported to NDEP:	8/16/1990
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**3/3/1999**
Regulatory Type of Closure:	Clean w/ Remed
Contaminant:	Diesel

Name:	MONROE ROBERTSON
Address:	210 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000828
Date Release Reported to NDEP:	8/16/1990
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Ground Water
Event:	Not reported

CLARK COUNTY SCHOOL DISTRICT (Continued) **S107600934**

Date of Closure: **3/3/1999**
Regulatory Type of Closure: Clean w/ Remed
Contaminant: Diesel

HMRI:
Facility Id: 5292
Case Number: 75-71-8
Quantity: 120 LBS
Chemical Name: REFRIGERANT 12
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411
Phone Type 2: H
Phone Number 3: Not reported
Phone Type 3: Not reported

Facility Id: 5292
Case Number: 107-21-1
Quantity: 265 GAL
Chemical Name: ANTIFREEZE
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411
Phone Type 2: H
Phone Number 3: Not reported
Phone Type 3: Not reported

Facility Id: 5292
Case Number: 64742-47-8
Quantity: 60 GAL
Chemical Name: SAFETY-KLEEN PREMIUM SOLVENT
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411
Phone Type 2: H
Phone Number 3: Not reported
Phone Type 3: Not reported

Facility Id: 5292
Case Number: 8006-61-9
Quantity: 10000 GAL
Chemical Name: GASOLINE
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411

CLARK COUNTY SCHOOL DISTRICT (Continued) **S107600934**

Phone Type 2: H
Phone Number 3: Not reported
Phone Type 3: Not reported

Facility Id: 5292
Case Number: 303-00-0
Quantity: 500 GAL
Chemical Name: WASTE OIL
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411
Phone Type 2: H
Phone Number 3: Not reported
Phone Type 3: Not reported

Facility Id: 5292
Case Number: 64741-41-9
Quantity: 5 GAL
Chemical Name: SAFETY-KLEEN 105 SOLVENT
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411
Phone Type 2: H
Phone Number 3: Not reported
Phone Type 3: Not reported

Facility Id: 5292
Case Number: 68476-34-6
Quantity: 20000 GAL
Chemical Name: DIESEL
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411
Phone Type 2: H
Phone Number 3: Not reported
Phone Type 3: Not reported

Facility Id: 5292
Case Number: 811-97-2
Quantity: 250 LBS
Chemical Name: R-134A FREON (KLEA 134A)
Contact Name: DESPENZA,RONALD
Facility Contact2: DESPENZA,RONALD
Facility Contact3: Not reported
Phone Number 1: (702)799-8100
Phone Type 1: W
Phone Number 2: (702)799-5411
Phone Type 2: H

CLARK COUNTY SCHOOL DISTRICT (Continued) **S107600934**

Phone Number 3: Not reported
Phone Type 3: Not reported

F23 **7-ELEVEN #29662** **SHWS** **U003379911**
WNW **2431 E BONANZA RD** **LUST** **N/A**
1/2-1 **LAS VEGAS, NV 89101** **UST**
0.630 mi. **Financial Assurance**
3324 ft. **Site 1 of 2 in cluster F**

Relative: Higher

Actual: 1839 ft.

SHWS:

Name:	7-ELEVEN #29662
Address:	601 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000445
Date Release Reported to NDEP:	1/1/1900
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**8/27/1992**
Regulatory Type of Closure:	Not reported
Contaminant:	Heating Oil

LUST:

Name:	7-ELEVEN #29662
Address:	601 NORTH EASTERN AVENUE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000445
Program:	LUST
Type of Media Impacted:	Ground Water
Event:	Not reported
Contaminant:	Gasoline
Closure Date:	10/1/2013
Closure Type:	NAC 445A.22725 (2)
Date Reported to NDEP:	8/21/2009
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Carson City

UST:

Facility ID:	8-000445
Address:	2431 E BONANZA RD
City,State,Zip:	LAS VEGAS, NV 89101

Owner:

ASSOCIATED FACILITY:	7-ELEVEN #29662
OWNER/OPERATOR NAME:	7-Eleven Inc
Owner Address, City, State, Zip:	PO Box 711 Dallas, TX 75221-0711

Tank ID:	1
Tank Status:	PERMANENTLY CLOSED
Tank Capacity:	10000
Tank Substance:	GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date:	04/01/1983
Tank Material:	FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST:	TRUE

7-ELEVEN #29662 (Continued) **U003379911**

Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 26
Closed Date: 03/04/2009

Tank ID: 2
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 04/01/1983
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 38
Closed Date: 04/29/2021

Tank ID: 3
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 04/01/1983
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 38
Closed Date: 04/29/2021

Tank ID: 4
Tank Status: CURRENTLY IN USE
Tank Capacity: 20000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 05/01/2021
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 1
Closed Date: Not reported

Tank ID: Not reported
Tank Status: CURRENTLY IN USE
Tank Capacity: 8000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 05/01/2021
Tank Material: COMPARTMENTALIZED, DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 1
Closed Date: Not reported

Tank ID: Not reported
Tank Status: CURRENTLY IN USE
Tank Capacity: 12000
Tank Substance: DIESEL
Install Date: 05/01/2021
Tank Material: COMPARTMENTALIZED, DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FLEXIBLE PLASTIC
Tank Age: 1

7-ELEVEN #29662 (Continued) **U003379911**

Closed Date: Not reported

FINANCIAL ASSURANCE 3:
Facility ID: 8-000445
Name: 7-ELEVEN #29662
Address: 2431 E BONANZA RD
City,State,Zip: LAS VEGAS, NV 89101

E24 **TONY'S EXPRESS** **SHWS** **U003379845**
WSW **201 NORTH EASTERN AVENUE** **N/A**
1/2-1 **LAS VEGAS, NV**
0.642 mi.
3390 ft. **Site 2 of 2 in cluster E**

Relative: Higher
Actual: 1850 ft.

SHWS:
Name: TONY'S EXPRESS
Address: 201 NORTH EASTERN AVENUE
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000361
Date Release Reported to NDEP: 10/30/1995
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Soil
Event: Not reported
Date of Closure: 4/2/1996
Regulatory Type of Closure: Not reported
Contaminant: Gasoline

Name: TONY'S EXPRESS
Address: 201 NORTH EASTERN AVENUE
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000361
Date Release Reported to NDEP: 10/30/1995
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Ground Water
Event: Not reported
Date of Closure: 4/2/1996
Regulatory Type of Closure: Not reported
Contaminant: Gasoline

D25 **REBEL STATIONS AF-17 AND AF-19** **SHWS** **S110169757**
SSW **MARYLAND PARKWAY, EAST CHARLESTON** **LUST** **N/A**
1/2-1 **LAS VEGAS, NV 89101**
0.646 mi.
3411 ft. **Site 2 of 2 in cluster D**

Relative: Higher
Actual: 1826 ft.

SHWS:
Name: REBEL STATIONS AF-17 AND AF-19
Address: MARYLAND PARKWAY, EAST CHARLESTON
City,State,Zip: LAS VEGAS, NV 89101
Facility ID: H-000199
Date Release Reported to NDEP: Not reported
Program: _

REBEL STATIONS AF-17 AND AF-19 (Continued) **S110169757**

NDEP Case Officer:	dzimmerm
Location of Paper File:	Not reported
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**10/25/1989**
Regulatory Type of Closure:	Not reported
Contaminant:	Not reported

LUST:

Name:	REBEL STATIONS AF-17 AND AF-19
Address:	MARYLAND PARKWAY, EAST
City,State,Zip:	CHARLESTON, NV
Facility ID:	H-000199
Program:	LUST
Type of Media Impacted:	Soil
Event:	Not reported
Contaminant:	Not reported
Closure Date:	10/25/1989
Closure Type:	Not reported
Date Reported to NDEP:	1/1/1900
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage

F26 **CHEVRON 97753** **SHWS 1000153926**
WNW **2450 E BONANZA RD** **LUST NVD132350745**
1/2-1 **LAS VEGAS, NV 89101** **UST**
0.651 mi. **RCRA NonGen / NLR**
3436 ft. **Site 2 of 2 in cluster F**

Relative:
Higher

Actual:
1840 ft.

SHWS:

Name:	CHEVRON #97753
Address:	2450 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000110
Date Release Reported to NDEP:	4/1/1992
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**5/4/1993**
Regulatory Type of Closure:	Not reported
Contaminant:	Other

Name:	CHEVRON #97753
Address:	2450 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000110
Date Release Reported to NDEP:	4/1/1992
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Ground Water
Event:	Not reported
Date of Closure:	**5/4/1993**
Regulatory Type of Closure:	Not reported

CHEVRON 97753 (Continued) **1000153926**

Contaminant: Other

LUST:
Name: CHEVRON #97753
Address: 2450 EAST BONANZA ROAD
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000110
Program: LUST
Type of Media Impacted: Ground Water
Event: Not reported
Contaminant: Gasoline
Closure Date: 4/1/2014
Closure Type: NAC 445A.22725 (2)
Date Reported to NDEP: 9/13/2000
Flag: CLOSED
NDEP Case Officer: Not reported
Location of Paper File: NDEP: Las Vegas

UST:
Facility ID: 8-000110
Address: 2450 E Bonanza Rd
City,State,Zip: Las Vegas, NV 89101
Tank ID: 1
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 12000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 05/15/1992
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age: 13
Closed Date: 06/15/2005

Tank ID: 2
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 12000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 05/15/1992
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: FIBERGLASS REINFORCED PLASTIC, NONE
Tank Age: 13
Closed Date: 06/15/2005

Tank ID: 3
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 12000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 05/15/1992
Tank Material: DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST: TRUE
Pipe Material: FIBERGLASS REINFORCED PLASTIC, NONE
Tank Age: 13
Closed Date: 06/15/2005

Tank ID: 4

CHEVRON 97753 (Continued) **1000153926**

Tank Status:	PERMANENTLY CLOSED
Tank Capacity:	1000
Tank Substance:	USED OIL
Install Date:	05/15/1992
Tank Material:	DOUBLE-WALLED, FIBERGLASS REINFORCED PLASTIC
FEDERALLY REGULATED UST:	TRUE
Pipe Material:	DOUBLE WALLED, FIBERGLASS REINFORCED PLASTIC
Tank Age:	13
Closed Date:	06/15/2005

RCRA Listings:

Date Form Received by Agency:		20200623
Handler Name:	CHEVRON 97753	
Handler Address:		2450 E BONANZA RD
Handler City,State,Zip:		LAS VEGAS, NV 89101
EPA ID:		NVD132350745
Contact Name:		JOCKO RODRIGUEZ
Contact Address:		P O BOX 6004
Contact City,State,Zip:		SAN RAMON, CA 94583
Contact Telephone:		925-842-3733
Contact Fax:		866-849-4435
Contact Email:		NAWTDESK@CHEVRON.COM
Contact Title:		WASTE TRACKING TECH
EPA Region:		09
Land Type:		Private
Federal Waste Generator Description:		Not a generator, verified
Non-Notifier:		Not reported
Biennial Report Cycle:		Not reported
Accessibility:		Not reported
Active Site Indicator:		Not reported
State District Owner:		Not reported
State District:		Not reported
Mailing Address:		P O BOX 6004
Mailing City,State,Zip:		SAN RAMON, CA 94583
Owner Name:	CHEVRON PRODUCTS CO	
Owner Type:		Private
Operator Name:	CHEVRON USA INC	
Operator Type:		Private
Short-Term Generator Activity:		No
Importer Activity:		No
Mixed Waste Generator:		No
Transporter Activity:		No
Transfer Facility Activity:		No
Recycler Activity with Storage:		No
Small Quantity On-Site Burner Exemption:		No
Smelting Melting and Refining Furnace Exemption:		No
Underground Injection Control:		No
Off-Site Waste Receipt:		No
Universal Waste Indicator:		No
Universal Waste Destination Facility:		No
Federal Universal Waste:		No
Active Site Fed-Reg Treatment Storage and Disposal Facility:		Not reported
Active Site Converter Treatment storage and Disposal Facility:		Not reported
Active Site State-Reg Treatment Storage and Disposal Facility:		Not reported
Active Site State-Reg Handler:		---
Federal Facility Indicator:		Not reported
Hazardous Secondary Material Indicator:		N

CHEVRON 97753 (Continued) **1000153926**

Sub-Part K Indicator:	Not reported
Commercial TSD Indicator:	No
Treatment Storage and Disposal Type:	Not reported
2018 GPRA Permit Baseline:	Not on the Baseline
2018 GPRA Renewals Baseline:	Not on the Baseline
Permit Renewals Workload Universe:	Not reported
Permit Workload Universe:	Not reported
Permit Progress Universe:	Not reported
Post-Closure Workload Universe:	Not reported
Closure Workload Universe:	Not reported
202 GPRA Corrective Action Baseline:	No
Corrective Action Workload Universe:	No
Subject to Corrective Action Universe:	No
Non-TSDFs Where RCRA CA has Been Imposed Universe:	No
TSDFs Potentially Subject to CA Under 3004 (u)/(v) Universe:	No
TSDFs Only Subject to CA under Discretionary Auth Universe:	No
Corrective Action Priority Ranking:	No NCAPS ranking
Environmental Control Indicator:	No
Institutional Control Indicator:	No
Human Exposure Controls Indicator:	N/A
Groundwater Controls Indicator:	N/A
Operating TSDF Universe:	Not reported
Full Enforcement Universe:	Not reported
Significant Non-Complier Universe:	No
Unaddressed Significant Non-Complier Universe:	No
Addressed Significant Non-Complier Universe:	No
Significant Non-Complier With a Compliance Schedule Universe:	No
Financial Assurance Required: Not reported	
Handler Date of Last Change:	20200626
Recognized Trader-Importer:	No
Recognized Trader-Exporter:	No
Importer of Spent Lead Acid Batteries:	No
Exporter of Spent Lead Acid Batteries:	No
Recycler Activity Without Storage:	No
Manifest Broker:	No
Sub-Part P Indicator:	No

Hazardous Waste Summary:

Waste Code:	D001
Waste Description:	IGNITABLE WASTE
Waste Code:	D008
Waste Description:	LEAD
Waste Code:	D018
Waste Description:	BENZENE

Handler - Owner Operator:

Owner/Operator Indicator:	Owner
Owner/Operator Name: CHEVRON PRODUCTS CO	
Legal Status:	Private
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	P O BOX 6004
Owner/Operator City,State,Zip:	SAN RAMON, CA 94583

CHEVRON 97753 (Continued) **1000153926**

Owner/Operator Telephone:	925-842-9500
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: CHEVRON USA INC	
Legal Status:	Private
Date Became Current:	20030529
Date Ended Current:	Not reported
Owner/Operator Address:	P O BOX 6004
Owner/Operator City,State,Zip:	SAN RAMON, CA 94583
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: CHEVRON USA INC	
Legal Status:	Private
Date Became Current:	20030529
Date Ended Current:	Not reported
Owner/Operator Address:	P O BOX 6004
Owner/Operator City,State,Zip:	SAN RAMON, CA 94583
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Operator
Owner/Operator Name: CHEVRON USA INC	
Legal Status:	Private
Date Became Current:	20030529
Date Ended Current:	Not reported
Owner/Operator Address:	P O BOX 6004
Owner/Operator City,State,Zip:	SAN RAMON, CA 94583
Owner/Operator Telephone:	Not reported
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Owner
Owner/Operator Name: CHEVRON PRODUCTS CO	
Legal Status:	Private
Date Became Current:	Not reported
Date Ended Current:	Not reported
Owner/Operator Address:	P O BOX 6004
Owner/Operator City,State,Zip:	SAN RAMON, CA 94583
Owner/Operator Telephone:	925-842-9500
Owner/Operator Telephone Ext:	Not reported
Owner/Operator Fax:	Not reported
Owner/Operator Email:	Not reported
Owner/Operator Indicator:	Operator
Owner/Operator Name: CHEVRON USA INC	
Legal Status:	Private
Date Became Current:	20030529

CHEVRON 97753 (Continued) **1000153926**

Date Ended Current: Not reported
Owner/Operator Address: P O BOX 6004
Owner/Operator City,State,Zip: SAN RAMON, CA 94583
Owner/Operator Telephone: Not reported
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Owner
Owner/Operator Name: CHEVRON PRODUCTS CO
Legal Status: Private
Date Became Current: Not reported
Date Ended Current: Not reported
Owner/Operator Address: P O BOX 6004
Owner/Operator City,State,Zip: SAN RAMON, CA 94583
Owner/Operator Telephone: 925-842-9500
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Owner/Operator Indicator: Operator
Owner/Operator Name: NOT REQUIRED
Legal Status: Private
Date Became Current: Not reported
Date Ended Current: Not reported
Owner/Operator Address: NOT REQUIRED
Owner/Operator City,State,Zip: NOT REQUIRED, ME 99999
Owner/Operator Telephone: 415-555-1212
Owner/Operator Telephone Ext: Not reported
Owner/Operator Fax: Not reported
Owner/Operator Email: Not reported

Historic Generators:
Receive Date: 20200623
Handler Name: CHEVRON 97753
Federal Waste Generator Description: Not a generator, verified
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: Yes
Non Storage Recycler Activity: No
Electronic Manifest Broker: No

Receive Date: 19961202
Handler Name: CHEVRON NO 97753
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported

CHEVRON 97753 (Continued) **1000153926**

Electronic Manifest Broker: Not reported

Receive Date: 19911014
Handler Name: CHEVRON NO 97753
Federal Waste Generator Description: Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 19980407
Handler Name: CHEVRON NO 97753
Federal Waste Generator Description: Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: No
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

Receive Date: 20100331
Handler Name: CHEVRON 97753
Federal Waste Generator Description: Conditionally Exempt Small Quantity Generator
State District Owner: Not reported
Large Quantity Handler of Universal Waste: Yes
Recognized Trader Importer: No
Recognized Trader Exporter: No
Spent Lead Acid Battery Importer: No
Spent Lead Acid Battery Exporter: No
Current Record: No
Non Storage Recycler Activity: Not reported
Electronic Manifest Broker: Not reported

List of NAICS Codes and Descriptions:
NAICS Code: 4471
NAICS Description: GASOLINE STATIONS

NAICS Code: 44711
NAICS Description: GASOLINE STATIONS WITH CONVENIENCE STORES

Facility Has Received Notices of Violation:
Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported

CHEVRON 97753 (Continued) **1000153926**

Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported
SEP Expenditure Amount: Not reported
SEP Scheduled Completion Date: Not reported
SEP Actual Date: Not reported
SEP Defaulted Date: Not reported
SEP Type: Not reported
SEP Type Description: Not reported
Proposed Amount: Not reported
Final Monetary Amount: Not reported
Paid Amount: Not reported
Final Count: Not reported
Final Amount: Not reported

Found Violation: No
Agency Which Determined Violation: Not reported
Violation Short Description: Not reported
Date Violation was Determined: Not reported
Actual Return to Compliance Date: Not reported
Return to Compliance Qualifier: Not reported
Violation Responsible Agency: Not reported
Scheduled Compliance Date: Not reported
Enforcement Identifier: Not reported
Date of Enforcement Action: Not reported
Enforcement Responsible Agency: Not reported
Enforcement Docket Number: Not reported
Enforcement Attorney: Not reported
Corrective Action Component: Not reported
Appeal Initiated Date: Not reported
Appeal Resolution Date: Not reported
Disposition Status Date: Not reported
Disposition Status: Not reported
Disposition Status Description: Not reported
Consent/Final Order Sequence Number: Not reported
Consent/Final Order Respondent Name: Not reported
Consent/Final Order Lead Agency: Not reported
Enforcement Type: Not reported
Enforcement Responsible Person: Not reported
Enforcement Responsible Sub-Organization: Not reported
SEP Sequence Number: Not reported

CHEVRON 97753 (Continued) **1000153926**

SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported
Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported
Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported

CHEVRON 97753 (Continued) **1000153926**

Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported
SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Found Violation:	No
Agency Which Determined Violation:	Not reported
Violation Short Description:	Not reported
Date Violation was Determined:	Not reported
Actual Return to Compliance Date:	Not reported
Return to Compliance Qualifier:	Not reported
Violation Responsible Agency:	Not reported
Scheduled Compliance Date:	Not reported
Enforcement Identifier:	Not reported
Date of Enforcement Action:	Not reported
Enforcement Responsible Agency:	Not reported
Enforcement Docket Number:	Not reported
Enforcement Attorney:	Not reported
Corrective Action Component:	Not reported
Appeal Initiated Date:	Not reported
Appeal Resolution Date:	Not reported
Disposition Status Date:	Not reported
Disposition Status:	Not reported
Disposition Status Description:	Not reported
Consent/Final Order Sequence Number:	Not reported
Consent/Final Order Respondent Name:	Not reported
Consent/Final Order Lead Agency:	Not reported
Enforcement Type:	Not reported
Enforcement Responsible Person:	Not reported
Enforcement Responsible Sub-Organization:	Not reported
SEP Sequence Number:	Not reported

CHEVRON 97753 (Continued) **1000153926**

SEP Expenditure Amount:	Not reported
SEP Scheduled Completion Date:	Not reported
SEP Actual Date:	Not reported
SEP Defaulted Date:	Not reported
SEP Type:	Not reported
SEP Type Description:	Not reported
Proposed Amount:	Not reported
Final Monetary Amount:	Not reported
Paid Amount:	Not reported
Final Count:	Not reported
Final Amount:	Not reported

Evaluation Action Summary:

Evaluation Date:	20061213
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20100518
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20081014
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MVERC
Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

Evaluation Date:	20050811
Evaluation Responsible Agency:	State
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	MRICH

CHEVRON 97753 (Continued) **1000153926**

Evaluation Responsible Sub-Organization:	NV
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported
Evaluation Date:	19961202
Evaluation Responsible Agency:	State Contractor/Grantee
Found Violation:	No
Evaluation Type Description:	COMPLIANCE EVALUATION INSPECTION ON-SITE
Evaluation Responsible Person Identifier:	R9
Evaluation Responsible Sub-Organization:	Not reported
Actual Return to Compliance Date:	Not reported
Scheduled Compliance Date:	Not reported
Date of Request:	Not reported
Date Response Received:	Not reported
Request Agency:	Not reported
Former Citation:	Not reported

27
SW
1/2-1
0.662 mi.
3493 ft.

RYDER TRUCK RENTAL & LEASING **SHWS** **S118153836**
PUBLIC RIGHT-OF-WAY **N/A**
CLARK (County), NV

Relative:
Higher

Actual:
1848 ft.

SHWS:

Name:	RYDER TRUCK RENTAL & LEASING
Address:	PUBLIC RIGHT-OF-WAY
City,State,Zip:	NV
Facility ID:	H-000898
Date Release Reported to NDEP:	6/1/2015
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Las Vegas
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**7/17/2015**
Regulatory Type of Closure:	Clean w/ Remed
Contaminant:	Diesel

28
NW
1/2-1
0.688 mi.
3631 ft.

EASTERN LAND SENIOR APARTMENTS
832 NORTH EASTERN AVE
LAS VEGAS, NV

SHWS **S128590316**
N/A

Relative:
Higher

Actual:
1836 ft.

SHWS:

Name:	EASTERN LAND SENIOR APARTMENTS
Address:	832 NORTH EASTERN AVE
City,State,Zip:	LAS VEGAS, NV
Facility ID:	H-001373
Date Release Reported to NDEP:	2/8/2022
Program:	non-LUST Corrective Action
NDEP Case Officer:	kbarnes
Location of Paper File:	NDEP: Las Vegas
Type of Media Impacted:	Soil
Event:	Confirmed Release
Date of Closure:	**Not reported**
Regulatory Type of Closure:	Not reported
Contaminant:	Other

29
SE
1/2-1
0.691 mi.
3647 ft.

FREDERICKSEN TANK LINES, INC.
EAST CHARLESTON/U.S. HIGHWAY
CLARK (County), NV

SHWS **S103877098**
N/A

Relative:
Lower

Actual:
1771 ft.

SHWS:

Name:	FREDERICKSEN TANK LINES, INC.
Address:	EAST CHARLESTON/U.S. HIGHWAY
City,State,Zip:	NV
Facility ID:	H-001007
Date Release Reported to NDEP:	5/11/1995
Program:	non-LUST Corrective Action
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Soil
Event:	Not reported
Date of Closure:	**9/22/1995**
Regulatory Type of Closure:	Not reported
Contaminant:	TPH

30
SSW
1/2-1
0.850 mi.
4487 ft.

MONTGOMERY WARD & COMPANY
2875 EAST CHARLESTON BOULEVARD
LAS VEGAS, NV

SHWS **S103875920**
N/A

Relative:
Higher

Actual:
1849 ft.

SHWS:

Name:	MONTGOMERY WARD & COMPANY
Address:	2875 EAST CHARLESTON BOULEVARD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000413
Date Release Reported to NDEP:	1/1/1900
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	None

MONTGOMERY WARD & COMPANY (Continued) **S103875920**

Event: Not reported
Date of Closure: **5/1/1995**
Regulatory Type of Closure: Not reported
Contaminant: Not reported

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31 **U.S. POSTAL SERVICE** **SHWS** **S114374307**
South **3115 EAST OLIVE STREET** **N/A**
1/2-1 **LAS VEGAS, NV**
0.871 mi.
4600 ft.

Relative: **Higher**
Actual: **1829 ft.**

SHWS:
Name: U.S. POSTAL SERVICE
Address: 3115 EAST OLIVE STREET
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000911
Date Release Reported to NDEP: 1/1/1990
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Soil
Event: Not reported
Date of Closure: **3/20/1992**
Regulatory Type of Closure: Not reported
Contaminant: Gasoline

---

32 **UNOCAL SS #3987** **SHWS** **S110169751**
SW **2600 FREMONT STREET** **N/A**
1/2-1 **LAS VEGAS, NV 89104**
0.943 mi.
4980 ft.

Relative: **Higher**
Actual: **1857 ft.**

SHWS:
Name: UNOCAL SS #3987
Address: 2600 FREMONT STREET
City,State,Zip: LAS VEGAS, NV 89104
Facility ID: 8-000752
Date Release Reported to NDEP: Not reported
Program: _
NDEP Case Officer: abiaggi
Location of Paper File: Not reported
Type of Media Impacted: No Impact/Clean Close
Event: Not reported
Date of Closure: **03/14/1989**
Regulatory Type of Closure: Clean Close
Contaminant: Not reported

Name: UNOCAL SS #3987
Address: 2600 FREMONT STREET
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000752
Date Release Reported to NDEP: 3/2/1987
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: No Impact

UNOCAL SS #3987 (Continued) **S110169751**

Event: Not reported
Date of Closure: **3/14/1989**
Regulatory Type of Closure: UST Clean Closure
Contaminant: Gasoline

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33 **VEGAS TIRE & AUTO CENTER** **SHWS** **S103877713**
WSW **2101 EAST FREMONT STREET** **N/A**
1/2-1 **LAS VEGAS, NV**
0.955 mi.
5040 ft.

Relative: **Higher**
Actual: **1875 ft.**

SHWS:
Name: VEGAS TIRE & AUTO CENTER
Address: 2101 EAST FREMONT STREET
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-001607
Date Release Reported to NDEP: 7/24/1995
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Soil
Event: Not reported
Date of Closure: **7/12/2001**
Regulatory Type of Closure: UST Clean Closure
Contaminant: Motor Oil

Name: VEGAS TIRE & AUTO CENTER
Address: 2101 EAST FREMONT STREET
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-001607
Date Release Reported to NDEP: 7/24/1995
Program: Not reported
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Ground Water
Event: Not reported
Date of Closure: **7/12/2001**
Regulatory Type of Closure: UST Clean Closure
Contaminant: Motor Oil

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34 **GREYHOUND EXPOSITION SERVICES (GES)** **SHWS** **U004161534**
South **1624 S MOJAVE RD** **LUST** **N/A**
1/2-1 **LAS VEGAS, NV 89104** **UST**
0.956 mi.
5048 ft.

Relative: **Higher**
Actual: **1832 ft.**

SHWS:
Name: GREYHOUND EXPOSITION SERVICES
Address: 1624 SOUTH MOJAVE ROAD
City,State,Zip: LAS VEGAS, NV
Facility ID: H-001127
Date Release Reported to NDEP: 9/25/1996
Program: non-LUST Corrective Action
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Soil

GREYHOUND EXPOSITION SERVICES (GES) (Continued) **U004161534**

Event: Not reported
Date of Closure: 2/12/1997
Regulatory Type of Closure: Not reported
Contaminant: TPH

LUST:
Name: GREYHOUND EXPOSITION SERVICES
Address: 1624 SOUTH MOJAVE ROAD
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000371
Program: LUST
Type of Media Impacted: Soil
Event: Not reported
Contaminant: Diesel
Closure Date: 11/1/2007
Closure Type: Not reported
Date Reported to NDEP: 8/23/2001
Flag: CLOSED
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage

Name: GREYHOUND EXPOSITION SERVICES
Address: 1624 SOUTH MOJAVE ROAD
City,State,Zip: LAS VEGAS, NV
Facility ID: 8-000371
Program: LUST
Type of Media Impacted: Ground Water
Event: Not reported
Contaminant: Diesel
Closure Date: 11/1/2007
Closure Type: Not reported
Date Reported to NDEP: 8/23/2001
Flag: CLOSED
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage

UST:
Facility ID: 8-000371
Address: 1624 S Mojave Rd
City,State,Zip: Las Vegas, NV 89104
Tank ID: 1
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 6000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 12/30/1976
Tank Material: ASPHALT COATED OR BARE STEEL, CATHODICALLY PROTECTED (NOT SPECIFIED)
FEDERALLY REGULATED UST: TRUE
Pipe Material: BARE STEEL, CATHODICALLY PROTECTED (NOT SPECIFIED)
Tank Age: 24
Closed Date: 07/31/2000

Tank ID: 2
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 6000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 12/30/1976

GREYHOUND EXPOSITION SERVICES (GES) (Continued) **U004161534**

Tank Material: ASPHALT COATED OR BARE STEEL, CATHODICALLY PROTECTED (NOT SPECIFIED)
FEDERALLY REGULATED UST: TRUE
Pipe Material: BARE STEEL, CATHODICALLY PROTECTED (NOT SPECIFIED)
Tank Age: 24
Closed Date: 07/31/2000

Tank ID: 3
Tank Status: PERMANENTLY CLOSED
Tank Capacity: 1200
Tank Substance: DIESEL
Install Date: 12/30/1976
Tank Material: ASPHALT COATED OR BARE STEEL, CATHODICALLY PROTECTED (NOT SPECIFIED)
FEDERALLY REGULATED UST: TRUE
Pipe Material: BARE STEEL, CATHODICALLY PROTECTED (NOT SPECIFIED)
Tank Age: 24
Closed Date: 03/01/2000

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35 **SHOWBOAT PARK APTS.** **SHWS S108437355**
SSW **2800 FREMONT STREET** **NPDES N/A**
1/2-1 **LAS VEGAS, NV 89104**
0.974 mi.
5145 ft.

Relative: Higher
Actual: 1854 ft.

SHWS:
Name: STATION CASINOS, INC.
Address: 2800 FREMONT STREET
City,State,Zip: LAS VEGAS, NV
Facility ID: H-000565
Date Release Reported to NDEP: 2/13/2007
Program: non-LUST Corrective Action
NDEP Case Officer: Not reported
Location of Paper File: NDEP: LV-Storage
Type of Media Impacted: Soil
Event: Not reported
Date of Closure: **12/6/2007**
Regulatory Type of Closure: Clean w/ Remed
Contaminant: Other

NPDES:
Name: SHOWBOAT PARK APTS.
Address: 2800 FREMONT STREET
City,State,Zip: LAS VEGAS, NV 89104
Facility Type: Not reported
Facility Status: Approved
Permit Number: CSW-46677
Expiration Date: Not reported
Contact Name: Not reported
Contact Phone: Not reported
Latitude: 36.15370
Longitude: -115.11333
Approved Date: 09/19/2019
Permit ID: Not reported
Major Minor: Not reported
Permit Type: Not reported
Disc Fee Type: Not reported
Fee Amount: Not reported

36
SE
1/2-1
0.982 mi.
5183 ft.

BANK OF AMERICA DATA
4101 EAST CHARLESTON BOULEVARD
LAS VEGAS, NV

SHWS **S114374830**
N/A

Relative:
Lower

Actual:
1759 ft.

SHWS:

Name:	BANK OF AMERICA DATA
Address:	4101 EAST CHARLESTON BOULEVARD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-001643
Date Release Reported to NDEP:	1/1/1900
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: LV-Storage
Type of Media Impacted:	Not reported
Event:	Not reported
Date of Closure:	**2/10/1997**
Regulatory Type of Closure:	Not reported
Contaminant:	Not reported

37
East
1/2-1
0.982 mi.
5186 ft.

CIRCLE K STORE #2701302
4380 E BONANZA RD
LAS VEGAS, NV 89110

SHWS **1000960500**
LUST **N/A**
UST
Financial Assurance

Relative:
Lower

Actual:
1773 ft.

SHWS:

Name:	CIRCLE K STORE NO. 2701302
Address:	4380 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000123
Date Release Reported to NDEP:	1/1/1900
Program:	Not reported
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Las Vegas
Type of Media Impacted:	Not reported
Event:	Not reported
Date of Closure:	**4/11/1997**
Regulatory Type of Closure:	Not reported
Contaminant:	Not reported

LUST:

Name:	CIRCLE K STORE NO. 2701302
Address:	4380 EAST BONANZA ROAD
City,State,Zip:	LAS VEGAS, NV
Facility ID:	8-000123
Program:	LUST
Type of Media Impacted:	Ground Water
Event:	Not reported
Contaminant:	Gasoline
Closure Date:	6/1/2016
Closure Type:	Clean w/ Remed
Date Reported to NDEP:	3/16/2004
Flag:	CLOSED
NDEP Case Officer:	Not reported
Location of Paper File:	NDEP: Carson City

CIRCLE K STORE #2701302 (Continued) **1000960500**

UST:
Facility ID: 8-000123
Address: 4380 E BONANZA RD
City,State,Zip: LAS VEGAS, NV 89110

Owner:
ASSOCIATED FACILITY: CIRCLE K STORE #2701302
OWNER/OPERATOR NAME: Circle K Stores Inc
Owner Address, City, State, Zip: 1130 W Warner Rd Bldg B Tempe, AZ 85284

Tank ID: 1
Tank Status: CURRENTLY IN USE
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 03/01/1978
Tank Material: CATHODICALLY PROTECTED STEEL (IMPRESSED CURRENT)
FEDERALLY REGULATED UST: TRUE
Pipe Material: CATHODICALLY PROTECTED (IMPRESSED CURRENT)
Tank Age: 44
Closed Date: Not reported

Tank ID: 2
Tank Status: CURRENTLY IN USE
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 03/01/1978
Tank Material: CATHODICALLY PROTECTED STEEL (IMPRESSED CURRENT)
FEDERALLY REGULATED UST: TRUE
Pipe Material: CATHODICALLY PROTECTED (IMPRESSED CURRENT)
Tank Age: 44
Closed Date: Not reported

Tank ID: 3
Tank Status: CURRENTLY IN USE
Tank Capacity: 10000
Tank Substance: GASOLINE (CONTAINING <= 10% ETHANOL)
Install Date: 03/01/1978
Tank Material: CATHODICALLY PROTECTED STEEL (IMPRESSED CURRENT)
FEDERALLY REGULATED UST: TRUE
Pipe Material: CATHODICALLY PROTECTED (IMPRESSED CURRENT)
Tank Age: 44
Closed Date: Not reported

FINANCIAL ASSURANCE 3:
Facility ID: 8-000123
Name: CIRCLE K STORE #2701302
Address: 4380 E BONANZA RD
City,State,Zip: LAS VEGAS, NV 89110

Count: 27 records. ORPHAN SUMMARY

City	EDR ID	Site Name	Site Address	Zip	Database(s)
CLARK COUNTY	S108250371	UNITED PARCEL SERVICE	INTERSTATE 15 (0.5 MILE SOUTH		SHWS
CLARK COUNTY	S103876043	LAS VEGAS ARMORY	25TH AND STEWARD STREET		SHWS
CLARK COUNTY	S103877261	VISION TRANSPORTATION	BONANZA ROAD AND PECOS ROAD		SHWS
CLARK COUNTY	S103876000	BOULDER BEACH MAINTENANCE FACILITY	BOULDER BEACH MAINTENANCE YARD		SHWS
CLARK COUNTY	S103877074	CARPET BARN	SOUTHWEST CORNER-CHARLESTON AN		SHWS
CLARK COUNTY	S108250207	MCCULLOUGH SWITCHING STATION	U.S. HIGHWAY 95 (15 MILES SW B		SHWS
CLARK COUNTY	S106514374	ROADS WEST TRUCKING	IRONHORSE & GRAND CENTRAL PARK		SHWS
CLARK COUNTY	S121348691	PARDEE HOMES OF NEVADA	LAKE MEAD DRIVE AND EASTERN AV		SHWS
CLARK COUNTY	S103876826	UNIVERSITY OF NEVADA, LAS VEGAS	SOUTH LAMB BOULEVARD		SHWS
CLARK COUNTY	S125686736	J MAZI TRUCKING - MOBILE RELEASE	I-15 MEDIAN 800 FEET NORTH OF		SHWS
CLARK COUNTY	S128728351	LAMB BOULEVARD & BONANZA ROAD	PRIMARY STREET: NORTH LAMB BOU		SHWS
CLARK COUNTY	S109521904	PARDEE HOMES OF NEVADA	SUNRISE HIGHLANDS RESIDENTIAL		SHWS
CLARK COUNTY	S103877210	NEVADA POWER COMPANY	SUNRISE STATION		SHWS
CLARK COUNTY	S121348694	UNOCAL SS #	SWC OF KAREN AND EASTERN		SHWS
LAS VEGAS	S127329659	MONDELEZ GLOBAL -MOBILE RELEASE	US 95 S AT EASTERN AVENUE EXIT		SHWS
LAS VEGAS	S106514512	CITY OF LAS VEGAS (BLOCK 34)	PRIMARY STREET: LAS VEGAS BOUL		SHWS
LAS VEGAS	S104178921	CITY OF LAS VEGAS (GRANITE)	PRIMARY STREET: LAS VEGAS BOUL		SHWS
LAS VEGAS	S106514510	ALLIED UNDERGROUND ACCIDENT	PRIMARY STREET: SOUTH DECATUR		SHWS
LAS VEGAS	S127572238	NE CORNER OF 1ST & OGDEN	PRIMARY STREET: N 1ST ST CROSS		SHWS
LAS VEGAS	S108250389	WE ARE DRAYAGE MOBIL SOURCE	PRIMARY STREET: SUMMERLIN PARK		SHWS
LAS VEGAS	S108250343	SWIFT TRANSPORTATION COMPANY MOBIL	PRIMARY STREET: INTERSTATE 15		SHWS
LAS VEGAS	S108250069	D. HILL TRUCKING MOBILE SOURCE	PRIMARY STREET: INTERSTATE 15		SHWS
LAS VEGAS	S108250049	CLARK COUNTY DEPARTMENT OF AVIATIO	PRIMARY STREET: VALLEY VIEW CR		SHWS
LAS VEGAS	S106514366	ACE HARDWARE/RYDER RENTAL	PRIMARY STREET: U.S. HIGHWAY 9		SHWS
LAS VEGAS	S108250211	MILLER BROTHERS EXPRESS MOBILE SOU	PRIMARY STREET: INTERSTATE 15		SHWS
LAS VEGAS	S106514500	NEVADA DEPARTMENT OF TRANSPORTATIO	PRIMARY STREET: EAST DESERT IN		SHWS
LAS VEGAS	S128590314	CLV - CHARLESTON-MARYLAND STORM DR	PRIMARY STREET: EAST CHARLESTO		SHWS

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

To maintain currency of the following federal and state databases, EDR contacts the appropriate governmental agency on a monthly or quarterly basis, as required.

Number of Days to Update: Provides confirmation that EDR is reporting records that have been updated within 90 days from the date the government agency made the information available to the public.

STANDARD ENVIRONMENTAL RECORDS

Lists of Federal NPL (Superfund) sites

NPL: National Priority List

National Priorities List (Superfund). The NPL is a subset of CERCLIS and identifies over 1,200 sites for priority cleanup under the Superfund Program. NPL sites may encompass relatively large areas. As such, EDR provides polygon coverage for over 1,000 NPL site boundaries produced by EPA's Environmental Photographic Interpretation Center (EPIC) and regional EPA offices.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: EPA
Telephone: N/A
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 01/09/2023
Data Release Frequency: Quarterly

NPL Site Boundaries

Sources:

EPA's Environmental Photographic Interpretation Center (EPIC)
Telephone: 202-564-7333

EPA Region 1
Telephone 617-918-1143

EPA Region 3
Telephone 215-814-5418

EPA Region 4
Telephone 404-562-8033

EPA Region 5
Telephone 312-886-6686

EPA Region 10
Telephone 206-553-8665

EPA Region 6
Telephone: 214-655-6659

EPA Region 7
Telephone: 913-551-7247

EPA Region 8
Telephone: 303-312-6774

EPA Region 9
Telephone: 415-947-4246

Proposed NPL: Proposed National Priority List Sites

A site that has been proposed for listing on the National Priorities List through the issuance of a proposed rule in the Federal Register. EPA then accepts public comments on the site, responds to the comments, and places on the NPL those sites that continue to meet the requirements for listing.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: EPA
Telephone: N/A
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 01/09/2023
Data Release Frequency: Quarterly

NPL LIENS: Federal Superfund Liens

Federal Superfund Liens. Under the authority granted the USEPA by CERCLA of 1980, the USEPA has the authority to file liens against real property in order to recover remedial action expenditures or when the property owner received notification of potential liability. USEPA compiles a listing of filed notices of Superfund Liens.

Date of Government Version: 10/15/1991
Date Data Arrived at EDR: 02/02/1994
Date Made Active in Reports: 03/30/1994
Number of Days to Update: 56

Source: EPA
Telephone: 202-564-4267
Last EDR Contact: 08/15/2011
Next Scheduled EDR Contact: 11/28/2011
Data Release Frequency: No Update Planned

Lists of Federal Delisted NPL sites

Delisted NPL: National Priority List Deletions

The National Oil and Hazardous Substances Pollution Contingency Plan (NCP) establishes the criteria that the EPA uses to delete sites from the NPL. In accordance with 40 CFR 300.425.(e), sites may be deleted from the NPL where no further response is appropriate.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: EPA
Telephone: N/A
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 01/09/2023
Data Release Frequency: Quarterly

Lists of Federal sites subject to CERCLA removals and CERCLA orders

FEDERAL FACILITY: Federal Facility Site Information listing

A listing of National Priority List (NPL) and Base Realignment and Closure (BRAC) sites found in the Comprehensive Environmental Response, Compensation and Liability Information System (CERCLIS) Database where EPA Federal Facilities Restoration and Reuse Office is involved in cleanup activities.

Date of Government Version: 05/25/2021
Date Data Arrived at EDR: 06/24/2021
Date Made Active in Reports: 09/20/2021
Number of Days to Update: 88

Source: Environmental Protection Agency
Telephone: 703-603-8704
Last EDR Contact: 09/06/2022
Next Scheduled EDR Contact: 01/10/2023
Data Release Frequency: Varies

SEMS: Superfund Enterprise Management System

SEMS (Superfund Enterprise Management System) tracks hazardous waste sites, potentially hazardous waste sites, and remedial activities performed in support of EPA's Superfund Program across the United States. The list was formerly know as CERCLIS, renamed to SEMS by the EPA in 2015. The list contains data on potentially hazardous waste sites that have been reported to the USEPA by states, municipalities, private companies and private persons, pursuant to Section 103 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). This dataset also contains sites which are either proposed to or on the National Priorities List (NPL) and the sites which are in the screening and assessment phase for possible inclusion on the NPL.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: EPA
Telephone: 800-424-9346
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 01/23/2023
Data Release Frequency: Quarterly

Lists of Federal CERCLA sites with NFRAP

SEMS-ARCHIVE: Superfund Enterprise Management System Archive

SEMS-ARCHIVE (Superfund Enterprise Management System Archive) tracks sites that have no further interest under the Federal Superfund Program based on available information. The list was formerly known as the CERCLIS-NFRAP, renamed to SEMS ARCHIVE by the EPA in 2015. EPA may perform a minimal level of assessment work at a site while it is archived if site conditions change and/or new information becomes available. Archived sites have been removed and archived from the inventory of SEMS sites. Archived status indicates that, to the best of EPA's knowledge, assessment at a site has been completed and that EPA has determined no further steps will be taken to list the site on the National Priorities List (NPL), unless information indicates this decision was not appropriate or other considerations require a recommendation for listing at a later time. The decision does not necessarily mean that there is no hazard associated with a given site; it only means that. based upon available information, the location is not judged to be potential NPL site.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: EPA
Telephone: 800-424-9346
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 01/23/2023
Data Release Frequency: Quarterly

Lists of Federal RCRA facilities undergoing Corrective Action

CORRACTS: Corrective Action Report

CORRACTS identifies hazardous waste handlers with RCRA corrective action activity.

Date of Government Version: 06/20/2022
Date Data Arrived at EDR: 06/21/2022
Date Made Active in Reports: 06/28/2022
Number of Days to Update: 7

Source: EPA
Telephone: 800-424-9346
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

Lists of Federal RCRA TSD facilities

RCRA-TSDF: RCRA - Treatment, Storage and Disposal

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Transporters are individuals or entities that move hazardous waste from the generator offsite to a facility that can recycle, treat, store, or dispose of the waste. TSDFs treat, store, or dispose of the waste.

Date of Government Version: 06/20/2022
Date Data Arrived at EDR: 06/21/2022
Date Made Active in Reports: 06/28/2022
Number of Days to Update: 7

Source: Environmental Protection Agency
Telephone: (415) 495-8895
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

Lists of Federal RCRA generators

RCRA-LQG: RCRA - Large Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Large quantity generators (LQGs) generate over 1,000 kilograms (kg) of hazardous waste, or over 1 kg of acutely hazardous waste per month.

Date of Government Version: 06/20/2022
Date Data Arrived at EDR: 06/21/2022
Date Made Active in Reports: 06/28/2022
Number of Days to Update: 7

Source: Environmental Protection Agency
Telephone: (415) 495-8895
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

RCRA-SQG: RCRA - Small Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Small quantity generators (SQGs) generate between 100 kg and 1,000 kg of hazardous waste per month.

Date of Government Version: 06/20/2022
Date Data Arrived at EDR: 06/21/2022
Date Made Active in Reports: 06/28/2022
Number of Days to Update: 7

Source: Environmental Protection Agency
Telephone: (415) 495-8895
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

RCRA-VSQG: RCRA - Very Small Quantity Generators (Formerly Conditionally Exempt Small Quantity Generators)

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Very small quantity generators (VSQGs) generate less than 100 kg of hazardous waste, or less than 1 kg of acutely hazardous waste per month.

Date of Government Version: 06/20/2022
Date Data Arrived at EDR: 06/21/2022
Date Made Active in Reports: 06/28/2022
Number of Days to Update: 7

Source: Environmental Protection Agency
Telephone: (415) 495-8895
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

Federal institutional controls / engineering controls registries

LUCIS: Land Use Control Information System

LUCIS contains records of land use control information pertaining to the former Navy Base Realignment and Closure properties.

Date of Government Version: 08/16/2022
Date Data Arrived at EDR: 08/22/2022
Date Made Active in Reports: 10/24/2022
Number of Days to Update: 63

Source: Department of the Navy
Telephone: 843-820-7326
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 02/20/2023
Data Release Frequency: Varies

US ENG CONTROLS: Engineering Controls Sites List

A listing of sites with engineering controls in place. Engineering controls include various forms of caps, building foundations, liners, and treatment methods to create pathway elimination for regulated substances to enter environmental media or effect human health.

Date of Government Version: 08/15/2022
Date Data Arrived at EDR: 08/17/2022
Date Made Active in Reports: 10/24/2022
Number of Days to Update: 68

Source: Environmental Protection Agency
Telephone: 703-603-0695
Last EDR Contact: 11/16/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Varies

US INST CONTROLS: Institutional Controls Sites List

A listing of sites with institutional controls in place. Institutional controls include administrative measures, such as groundwater use restrictions, construction restrictions, property use restrictions, and post remediation care requirements intended to prevent exposure to contaminants remaining on site. Deed restrictions are generally required as part of the institutional controls.

Date of Government Version: 08/15/2022
Date Data Arrived at EDR: 08/17/2022
Date Made Active in Reports: 10/24/2022
Number of Days to Update: 68

Source: Environmental Protection Agency
Telephone: 703-603-0695
Last EDR Contact: 11/16/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Varies

Federal ERNS list

ERNS: Emergency Response Notification System

Emergency Response Notification System. ERNS records and stores information on reported releases of oil and hazardous substances.

Date of Government Version: 06/14/2022
Date Data Arrived at EDR: 06/15/2022
Date Made Active in Reports: 06/21/2022
Number of Days to Update: 6

Source: National Response Center, United States Coast Guard
Telephone: 202-267-2180
Last EDR Contact: 09/20/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

Lists of state- and tribal hazardous waste facilities

SHWS: Sites Database

A listing of correction action sites.

Date of Government Version: 06/13/2022
Date Data Arrived at EDR: 06/14/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 78

Source: Department of Conservation and Natural Resources
Telephone: 775-687-5872
Last EDR Contact: 09/12/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

Lists of state and tribal landfills and solid waste disposal facilities

SWF/LF: Landfill List

Solid Waste Facilities/Landfill Sites. SWF/LF type records typically contain an inventory of solid waste disposal facilities or landfills in a particular state. Depending on the state, these may be active or inactive facilities or open dumps that failed to meet RCRA Subtitle D Section 4004 criteria for solid waste landfills or disposal sites.

Date of Government Version: 08/22/2022
Date Data Arrived at EDR: 08/22/2022
Date Made Active in Reports: 11/09/2022
Number of Days to Update: 79

Source: Department of Conservation and Natural Resources
Telephone: 775-687-5872
Last EDR Contact: 11/17/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Quarterly

Lists of state and tribal leaking storage tanks

LUST: Sites Database

Leaking Underground Storage Tank Incident Reports. LUST records contain an inventory of reported leaking underground storage tank incidents. Not all states maintain these records, and the information stored varies by state.

Date of Government Version: 06/13/2022
Date Data Arrived at EDR: 06/14/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 78

Source: Department of Conservation and Natural Resources
Telephone: 775-687-5872
Last EDR Contact: 09/12/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

INDIAN LUST R8: Leaking Underground Storage Tanks on Indian Land

LUSTs on Indian land in Colorado, Montana, North Dakota, South Dakota, Utah and Wyoming.

Date of Government Version: 04/20/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 8
Telephone: 303-312-6271
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN LUST R9: Leaking Underground Storage Tanks on Indian Land

LUSTs on Indian land in Arizona, California, New Mexico and Nevada

Date of Government Version: 04/08/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: Environmental Protection Agency
Telephone: 415-972-3372
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN LUST R10: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Alaska, Idaho, Oregon and Washington.

Date of Government Version: 04/20/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 10
Telephone: 206-553-2857
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN LUST R5: Leaking Underground Storage Tanks on Indian Land
Leaking underground storage tanks located on Indian Land in Michigan, Minnesota and Wisconsin.

Date of Government Version: 04/11/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA, Region 5
Telephone: 312-886-7439
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN LUST R6: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in New Mexico and Oklahoma.

Date of Government Version: 04/28/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 6
Telephone: 214-665-6597
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN LUST R7: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Iowa, Kansas, and Nebraska

Date of Government Version: 04/14/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 7
Telephone: 913-551-7003
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN LUST R4: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Florida, Mississippi and North Carolina.

Date of Government Version: 06/02/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 79

Source: EPA Region 4
Telephone: 404-562-8677
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN LUST R1: Leaking Underground Storage Tanks on Indian Land
A listing of leaking underground storage tank locations on Indian Land.

Date of Government Version: 04/28/2021
Date Data Arrived at EDR: 06/11/2021
Date Made Active in Reports: 09/07/2021
Number of Days to Update: 88

Source: EPA Region 1
Telephone: 617-918-1313
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

Lists of state and tribal registered storage tanks

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

FEMA UST: Underground Storage Tank Listing

A listing of all FEMA owned underground storage tanks.

Date of Government Version: 10/14/2021
Date Data Arrived at EDR: 11/05/2021
Date Made Active in Reports: 02/01/2022
Number of Days to Update: 88

Source: FEMA
Telephone: 202-646-5797
Last EDR Contact: 09/27/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

UST: Underground Storage Tank List

Registered Underground Storage Tanks. UST's are regulated under Subtitle I of the Resource Conservation and Recovery Act (RCRA) and must be registered with the state department responsible for administering the UST program. Available information varies by state program.

Date of Government Version: 06/13/2022
Date Data Arrived at EDR: 06/14/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 78

Source: Department of Conservation and Natural Resources
Telephone: 775-687-5872
Last EDR Contact: 09/12/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

AST: Aboveground Storage Tank List

Registered Aboveground Storage Tanks.

Date of Government Version: 01/25/2018
Date Data Arrived at EDR: 03/21/2018
Date Made Active in Reports: 04/23/2018
Number of Days to Update: 33

Source: Department of Conservation and Natural Resources
Telephone: 775-687-5872
Last EDR Contact: 09/12/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

INDIAN UST R5: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 5 (Michigan, Minnesota and Wisconsin and Tribal Nations).

Date of Government Version: 04/11/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 5
Telephone: 312-886-6136
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN UST R1: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 1 (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont and ten Tribal Nations).

Date of Government Version: 04/07/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA, Region 1
Telephone: 617-918-1313
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN UST R10: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 10 (Alaska, Idaho, Oregon, Washington, and Tribal Nations).

Date of Government Version: 04/20/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 10
Telephone: 206-553-2857
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN UST R7: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 7 (Iowa, Kansas, Missouri, Nebraska, and 9 Tribal Nations).

Date of Government Version: 04/14/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 7
Telephone: 913-551-7003
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN UST R8: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 8 (Colorado, Montana, North Dakota, South Dakota, Utah, Wyoming and 27 Tribal Nations).

Date of Government Version: 04/20/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 8
Telephone: 303-312-6137
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN UST R9: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 9 (Arizona, California, Hawaii, Nevada, the Pacific Islands, and Tribal Nations).

Date of Government Version: 04/08/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 9
Telephone: 415-972-3368
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN UST R4: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 4 (Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee and Tribal Nations)

Date of Government Version: 06/02/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 79

Source: EPA Region 4
Telephone: 404-562-9424
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

INDIAN UST R6: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 6 (Louisiana, Arkansas, Oklahoma, New Mexico, Texas and 65 Tribes).

Date of Government Version: 04/28/2022
Date Data Arrived at EDR: 06/13/2022
Date Made Active in Reports: 08/16/2022
Number of Days to Update: 64

Source: EPA Region 6
Telephone: 214-665-7591
Last EDR Contact: 10/17/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

Lists of state and tribal voluntary cleanup sites

VCP: Voluntary Cleanup Program Sites

The Voluntary Cleanup Program provides relief from liability to owners who undertake cleanups of contaminated properties under the oversight of the Nevada Division of Environmental Protection.

Date of Government Version: 06/13/2022
Date Data Arrived at EDR: 06/14/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 78

Source: Department of Conservation & Natural Resources
Telephone: 775-687-9381
Last EDR Contact: 09/13/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

INDIAN VCP R1: Voluntary Cleanup Priority Listing
A listing of voluntary cleanup priority sites located on Indian Land located in Region 1.

Date of Government Version: 07/27/2015
Date Data Arrived at EDR: 09/29/2015
Date Made Active in Reports: 02/18/2016
Number of Days to Update: 142
Source: EPA, Region 1
Telephone: 617-918-1102
Last EDR Contact: 09/13/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Varies

INDIAN VCP R7: Voluntary Cleanup Priority Lisitng
A listing of voluntary cleanup priority sites located on Indian Land located in Region 7.

Date of Government Version: 03/20/2008
Date Data Arrived at EDR: 04/22/2008
Date Made Active in Reports: 05/19/2008
Number of Days to Update: 27
Source: EPA, Region 7
Telephone: 913-551-7365
Last EDR Contact: 07/08/2021
Next Scheduled EDR Contact: 07/20/2009
Data Release Frequency: Varies

Lists of state and tribal brownfield sites

BROWNFIELDS: Project Tracking Database
Brownfields sites included in the Project Tracking Database. The term "brownfields" is used to describe abandoned, idled, or underused industrial or commercial properties taken out of productive use because of real or perceived risks from environmental contamination. The State of Nevada has initiated Brownfields, a land-recycling program, to provide an opportunity to redevelop these undesirable properties and revitalize communities.

Date of Government Version: 06/13/2022
Date Data Arrived at EDR: 06/14/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 78
Source: Division of Environmental Protection
Telephone: 775-687-9384
Last EDR Contact: 09/12/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

ADDITIONAL ENVIRONMENTAL RECORDS

Local Brownfield lists

US BROWNFIELDS: A Listing of Brownfields Sites
Brownfields are real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Cleaning up and reinvesting in these properties takes development pressures off of undeveloped, open land, and both improves and protects the environment. Assessment, Cleanup and Redevelopment Exchange System (ACRES) stores information reported by EPA Brownfields grant recipients on brownfields properties assessed or cleaned up with grant funding as well as information on Targeted Brownfields Assessments performed by EPA Regions. A listing of ACRES Brownfield sites is obtained from Cleanups in My Community. Cleanups in My Community provides information on Brownfields properties for which information is reported back to EPA, as well as areas served by Brownfields grant programs.

Date of Government Version: 02/23/2022
Date Data Arrived at EDR: 03/10/2022
Date Made Active in Reports: 03/10/2022
Number of Days to Update: 0
Source: Environmental Protection Agency
Telephone: 202-566-2777
Last EDR Contact: 09/09/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

Local Lists of Landfill / Solid Waste Disposal Sites

SWRCY: Recycling Information Listing
A listing of recycling facilities in Nevada.

Date of Government Version: 08/10/2022
Date Data Arrived at EDR: 08/10/2022
Date Made Active in Reports: 10/28/2022
Number of Days to Update: 79
Source: Department of Environmental Protection
Telephone: 775-687-9463
Last EDR Contact: 11/02/2022
Next Scheduled EDR Contact: 02/20/2023
Data Release Frequency: Varies

INDIAN ODI: Report on the Status of Open Dumps on Indian Lands
Location of open dumps on Indian land.

Date of Government Version: 12/31/1998
Date Data Arrived at EDR: 12/03/2007
Date Made Active in Reports: 01/24/2008
Number of Days to Update: 52
Source: Environmental Protection Agency
Telephone: 703-308-8245
Last EDR Contact: 10/20/2022
Next Scheduled EDR Contact: 02/06/2023
Data Release Frequency: Varies

DEBRIS REGION 9: Torres Martinez Reservation Illegal Dump Site Locations
A listing of illegal dump sites location on the Torres Martinez Indian Reservation located in eastern Riverside County and northern Imperial County, California.

Date of Government Version: 01/12/2009
Date Data Arrived at EDR: 05/07/2009
Date Made Active in Reports: 09/21/2009
Number of Days to Update: 137
Source: EPA, Region 9
Telephone: 415-947-4219
Last EDR Contact: 10/11/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: No Update Planned

ODI: Open Dump Inventory
An open dump is defined as a disposal facility that does not comply with one or more of the Part 257 or Part 258 Subtitle D Criteria.

Date of Government Version: 06/30/1985
Date Data Arrived at EDR: 08/09/2004
Date Made Active in Reports: 09/17/2004
Number of Days to Update: 39
Source: Environmental Protection Agency
Telephone: 800-424-9346
Last EDR Contact: 06/09/2004
Next Scheduled EDR Contact: N/A
Data Release Frequency: No Update Planned

IHS OPEN DUMPS: Open Dumps on Indian Land
A listing of all open dumps located on Indian Land in the United States.

Date of Government Version: 04/01/2014
Date Data Arrived at EDR: 08/06/2014
Date Made Active in Reports: 01/29/2015
Number of Days to Update: 176
Source: Department of Health & Human Serivces, Indian Health Service
Telephone: 301-443-1452
Last EDR Contact: 10/28/2022
Next Scheduled EDR Contact: 02/06/2023
Data Release Frequency: Varies

Local Lists of Hazardous waste / Contaminated Sites

US HIST CDL: National Clandestine Laboratory Register
A listing of clandestine drug lab locations that have been removed from the DEAs National Clandestine Laboratory Register.

Date of Government Version: 07/29/2022
Date Data Arrived at EDR: 08/18/2022
Date Made Active in Reports: 10/24/2022
Number of Days to Update: 67
Source: Drug Enforcement Administration
Telephone: 202-307-1000
Last EDR Contact: 11/16/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: No Update Planned

US CDL: Clandestine Drug Labs
A listing of clandestine drug lab locations. The U.S. Department of Justice ("the Department") provides this web site as a public service. It contains addresses of some locations where law enforcement agencies reported they found chemicals or other items that indicated the presence of either clandestine drug laboratories or dumpsites. In most cases, the source of the entries is not the Department, and the Department has not verified the entry and does not guarantee its accuracy. Members of the public must verify the accuracy of all entries by, for example, contacting local law enforcement and local health departments.

Date of Government Version: 07/29/2022
Date Data Arrived at EDR: 08/18/2022
Date Made Active in Reports: 10/24/2022
Number of Days to Update: 67
Source: Drug Enforcement Administration
Telephone: 202-307-1000
Last EDR Contact: 11/16/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Quarterly

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Local Land Records

LIENS 2: CERCLA Lien Information

A Federal CERCLA ('Superfund') lien can exist by operation of law at any site or property at which EPA has spent Superfund monies. These monies are spent to investigate and address releases and threatened releases of contamination. CERCLIS provides information as to the identity of these sites and properties.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: Environmental Protection Agency
Telephone: 202-564-6023
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 01/09/2023
Data Release Frequency: Semi-Annually

Records of Emergency Release Reports

HMIRS: Hazardous Materials Information Reporting System

Hazardous Materials Incident Report System. HMIRS contains hazardous material spill incidents reported to DOT.

Date of Government Version: 09/19/2022
Date Data Arrived at EDR: 09/19/2022
Date Made Active in Reports: 09/30/2022
Number of Days to Update: 11

Source: U.S. Department of Transportation
Telephone: 202-366-4555
Last EDR Contact: 09/19/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

Other Ascertainable Records

RCRA NonGen / NLR: RCRA - Non Generators / No Longer Regulated

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Non-Generators do not presently generate hazardous waste.

Date of Government Version: 06/20/2022
Date Data Arrived at EDR: 06/21/2022
Date Made Active in Reports: 06/28/2022
Number of Days to Update: 7

Source: Environmental Protection Agency
Telephone: (415) 495-8895
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

FUDS: Formerly Used Defense Sites

The listing includes locations of Formerly Used Defense Sites properties where the US Army Corps of Engineers is actively working or will take necessary cleanup actions.

Date of Government Version: 08/11/2022
Date Data Arrived at EDR: 08/11/2022
Date Made Active in Reports: 09/30/2022
Number of Days to Update: 50

Source: U.S. Army Corps of Engineers
Telephone: 202-528-4285
Last EDR Contact: 11/10/2022
Next Scheduled EDR Contact: 02/27/2023
Data Release Frequency: Varies

DOD: Department of Defense Sites

This data set consists of federally owned or administered lands, administered by the Department of Defense, that have any area equal to or greater than 640 acres of the United States, Puerto Rico, and the U.S. Virgin Islands.

Date of Government Version: 06/07/2021
Date Data Arrived at EDR: 07/13/2021
Date Made Active in Reports: 03/09/2022
Number of Days to Update: 239

Source: USGS
Telephone: 888-275-8747
Last EDR Contact: 10/13/2022
Next Scheduled EDR Contact: 01/23/2023
Data Release Frequency: Varies

FEDLAND: Federal and Indian Lands

Federally and Indian administrated lands of the United States. Lands included are administrated by: Army Corps of Engineers, Bureau of Reclamation, National Wild and Scenic River, National Wildlife Refuge, Public Domain Land, Wilderness, Wilderness Study Area, Wildlife Management Area, Bureau of Indian Affairs, Bureau of Land Management, Department of Justice, Forest Service, Fish and Wildlife Service, National Park Service.

Date of Government Version: 04/02/2018
Date Data Arrived at EDR: 04/11/2018
Date Made Active in Reports: 11/06/2019
Number of Days to Update: 574

Source: U.S. Geological Survey
Telephone: 888-275-8747
Last EDR Contact: 10/03/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: N/A

SCRD DRYCLEANERS: State Coalition for Remediation of Drycleaners Listing

The State Coalition for Remediation of Drycleaners was established in 1998, with support from the U.S. EPA Office of Superfund Remediation and Technology Innovation. It is comprised of representatives of states with established drycleaner remediation programs. Currently the member states are Alabama, Connecticut, Florida, Illinois, Kansas, Minnesota, Missouri, North Carolina, Oregon, South Carolina, Tennessee, Texas, and Wisconsin.

Date of Government Version: 01/01/2017
Date Data Arrived at EDR: 02/03/2017
Date Made Active in Reports: 04/07/2017
Number of Days to Update: 63

Source: Environmental Protection Agency
Telephone: 615-532-8599
Last EDR Contact: 11/03/2022
Next Scheduled EDR Contact: 02/20/2023
Data Release Frequency: Varies

US FIN ASSUR: Financial Assurance Information

All owners and operators of facilities that treat, store, or dispose of hazardous waste are required to provide proof that they will have sufficient funds to pay for the clean up, closure, and post-closure care of their facilities.

Date of Government Version: 06/20/2022
Date Data Arrived at EDR: 06/21/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 71

Source: Environmental Protection Agency
Telephone: 202-566-1917
Last EDR Contact: 09/20/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Quarterly

EPA WATCH LIST: EPA WATCH LIST

EPA maintains a "Watch List" to facilitate dialogue between EPA, state and local environmental agencies on enforcement matters relating to facilities with alleged violations identified as either significant or high priority. Being on the Watch List does not mean that the facility has actually violated the law only that an investigation by EPA or a state or local environmental agency has led those organizations to allege that an unproven violation has in fact occurred. Being on the Watch List does not represent a higher level of concern regarding the alleged violations that were detected, but instead indicates cases requiring additional dialogue between EPA, state and local agencies - primarily because of the length of time the alleged violation has gone unaddressed or unresolved.

Date of Government Version: 08/30/2013
Date Data Arrived at EDR: 03/21/2014
Date Made Active in Reports: 06/17/2014
Number of Days to Update: 88

Source: Environmental Protection Agency
Telephone: 617-520-3000
Last EDR Contact: 10/28/2022
Next Scheduled EDR Contact: 02/16/2023
Data Release Frequency: Quarterly

2020 COR ACTION: 2020 Corrective Action Program List

The EPA has set ambitious goals for the RCRA Corrective Action program by creating the 2020 Corrective Action Universe. This RCRA cleanup baseline includes facilities expected to need corrective action. The 2020 universe contains a wide variety of sites. Some properties are heavily contaminated while others were contaminated but have since been cleaned up. Still others have not been fully investigated yet, and may require little or no remediation. Inclusion in the 2020 Universe does not necessarily imply failure on the part of a facility to meet its RCRA obligations.

Date of Government Version: 09/30/2017
Date Data Arrived at EDR: 05/08/2018
Date Made Active in Reports: 07/20/2018
Number of Days to Update: 73

Source: Environmental Protection Agency
Telephone: 703-308-4044
Last EDR Contact: 10/28/2022
Next Scheduled EDR Contact: 02/16/2023
Data Release Frequency: Varies

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

TSCA: Toxic Substances Control Act

Toxic Substances Control Act. TSCA identifies manufacturers and importers of chemical substances included on the TSCA Chemical Substance Inventory list. It includes data on the production volume of these substances by plant site.

Date of Government Version: 12/31/2016
Date Data Arrived at EDR: 06/17/2020
Date Made Active in Reports: 09/10/2020
Number of Days to Update: 85

Source: EPA
Telephone: 202-260-5521
Last EDR Contact: 09/12/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Every 4 Years

TRIS: Toxic Chemical Release Inventory System

Toxic Release Inventory System. TRIS identifies facilities which release toxic chemicals to the air, water and land in reportable quantities under SARA Title III Section 313.

Date of Government Version: 12/31/2018
Date Data Arrived at EDR: 08/14/2020
Date Made Active in Reports: 11/04/2020
Number of Days to Update: 82

Source: EPA
Telephone: 202-566-0250
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 02/27/2023
Data Release Frequency: Annually

SSTS: Section 7 Tracking Systems

Section 7 of the Federal Insecticide, Fungicide and Rodenticide Act, as amended (92 Stat. 829) requires all registered pesticide-producing establishments to submit a report to the Environmental Protection Agency by March 1st each year. Each establishment must report the types and amounts of pesticides, active ingredients and devices being produced, and those having been produced and sold or distributed in the past year.

Date of Government Version: 07/18/2022
Date Data Arrived at EDR: 07/18/2022
Date Made Active in Reports: 07/29/2022
Number of Days to Update: 11

Source: EPA
Telephone: 202-564-4203
Last EDR Contact: 10/18/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Annually

ROD: Records Of Decision

Record of Decision. ROD documents mandate a permanent remedy at an NPL (Superfund) site containing technical and health information to aid in the cleanup.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: EPA
Telephone: 703-416-0223
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 12/12/2022
Data Release Frequency: Annually

RMP: Risk Management Plans

When Congress passed the Clean Air Act Amendments of 1990, it required EPA to publish regulations and guidance for chemical accident prevention at facilities using extremely hazardous substances. The Risk Management Program Rule (RMP Rule) was written to implement Section 112(r) of these amendments. The rule, which built upon existing industry codes and standards, requires companies of all sizes that use certain flammable and toxic substances to develop a Risk Management Program, which includes a(n): Hazard assessment that details the potential effects of an accidental release, an accident history of the last five years, and an evaluation of worst-case and alternative accidental releases; Prevention program that includes safety precautions and maintenance, monitoring, and employee training measures; and Emergency response program that spells out emergency health care, employee training measures and procedures for informing the public and response agencies (e.g the fire department) should an accident occur.

Date of Government Version: 04/27/2022
Date Data Arrived at EDR: 05/04/2022
Date Made Active in Reports: 05/10/2022
Number of Days to Update: 6

Source: Environmental Protection Agency
Telephone: 202-564-8600
Last EDR Contact: 10/27/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Varies

RAATS: RCRA Administrative Action Tracking System

RCRA Administration Action Tracking System. RAATS contains records based on enforcement actions issued under RCRA pertaining to major violators and includes administrative and civil actions brought by the EPA. For administration actions after September 30, 1995, data entry in the RAATS database was discontinued. EPA will retain a copy of the database for historical records. It was necessary to terminate RAATS because a decrease in agency resources made it impossible to continue to update the information contained in the database.

Date of Government Version: 04/17/1995
Date Data Arrived at EDR: 07/03/1995
Date Made Active in Reports: 08/07/1995
Number of Days to Update: 35

Source: EPA
Telephone: 202-564-4104
Last EDR Contact: 06/02/2008
Next Scheduled EDR Contact: 09/01/2008
Data Release Frequency: No Update Planned

PRP: Potentially Responsible Parties

A listing of verified Potentially Responsible Parties

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: EPA
Telephone: 202-564-6023
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 02/16/2023
Data Release Frequency: Quarterly

PADS: PCB Activity Database System

PCB Activity Database. PADS Identifies generators, transporters, commercial storers and/or brokers and disposers of PCB's who are required to notify the EPA of such activities.

Date of Government Version: 01/20/2022
Date Data Arrived at EDR: 01/20/2022
Date Made Active in Reports: 03/25/2022
Number of Days to Update: 64

Source: EPA
Telephone: 202-566-0500
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Annually

ICIS: Integrated Compliance Information System

The Integrated Compliance Information System (ICIS) supports the information needs of the national enforcement and compliance program as well as the unique needs of the National Pollutant Discharge Elimination System (NPDES) program.

Date of Government Version: 11/18/2016
Date Data Arrived at EDR: 11/23/2016
Date Made Active in Reports: 02/10/2017
Number of Days to Update: 79

Source: Environmental Protection Agency
Telephone: 202-564-2501
Last EDR Contact: 09/27/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Quarterly

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

FTTS: FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
FTTS tracks administrative cases and pesticide enforcement actions and compliance activities related to FIFRA, TSCA and EPCRA (Emergency Planning and Community Right-to-Know Act). To maintain currency, EDR contacts the Agency on a quarterly basis.

Date of Government Version: 04/09/2009
Date Data Arrived at EDR: 04/16/2009
Date Made Active in Reports: 05/11/2009
Number of Days to Update: 25
Source: EPA/Office of Prevention, Pesticides and Toxic Substances
Telephone: 202-566-1667
Last EDR Contact: 08/18/2017
Next Scheduled EDR Contact: 12/04/2017
Data Release Frequency: No Update Planned

FTTS INSP: FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
A listing of FIFRA/TSCA Tracking System (FTTS) inspections and enforcements.

Date of Government Version: 04/09/2009
Date Data Arrived at EDR: 04/16/2009
Date Made Active in Reports: 05/11/2009
Number of Days to Update: 25
Source: EPA
Telephone: 202-566-1667
Last EDR Contact: 08/18/2017
Next Scheduled EDR Contact: 12/04/2017
Data Release Frequency: No Update Planned

MLTS: Material Licensing Tracking System
MLTS is maintained by the Nuclear Regulatory Commission and contains a list of approximately 8,100 sites which possess or use radioactive materials and which are subject to NRC licensing requirements. To maintain currency, EDR contacts the Agency on a quarterly basis.

Date of Government Version: 06/10/2022
Date Data Arrived at EDR: 06/14/2022
Date Made Active in Reports: 08/22/2022
Number of Days to Update: 69
Source: Nuclear Regulatory Commission
Telephone: 301-415-7169
Last EDR Contact: 10/11/2022
Next Scheduled EDR Contact: 01/30/2023
Data Release Frequency: Quarterly

COAL ASH DOE: Steam-Electric Plant Operation Data
A listing of power plants that store ash in surface ponds.

Date of Government Version: 12/31/2020
Date Data Arrived at EDR: 11/30/2021
Date Made Active in Reports: 02/22/2022
Number of Days to Update: 84
Source: Department of Energy
Telephone: 202-586-8719
Last EDR Contact: 08/25/2022
Next Scheduled EDR Contact: 12/12/2022
Data Release Frequency: Varies

COAL ASH EPA: Coal Combustion Residues Surface Impoundments List
A listing of coal combustion residues surface impoundments with high hazard potential ratings.

Date of Government Version: 01/12/2017
Date Data Arrived at EDR: 03/05/2019
Date Made Active in Reports: 11/11/2019
Number of Days to Update: 251
Source: Environmental Protection Agency
Telephone: N/A
Last EDR Contact: 11/23/2022
Next Scheduled EDR Contact: 03/13/2023
Data Release Frequency: Varies

PCB TRANSFORMER: PCB Transformer Registration Database
The database of PCB transformer registrations that includes all PCB registration submittals.

Date of Government Version: 09/13/2019
Date Data Arrived at EDR: 11/06/2019
Date Made Active in Reports: 02/10/2020
Number of Days to Update: 96
Source: Environmental Protection Agency
Telephone: 202-566-0517
Last EDR Contact: 11/03/2022
Next Scheduled EDR Contact: 02/13/2023
Data Release Frequency: Varies

RADINFO: Radiation Information Database
The Radiation Information Database (RADINFO) contains information about facilities that are regulated by U.S. Environmental Protection Agency (EPA) regulations for radiation and radioactivity.

Date of Government Version: 07/01/2019
Date Data Arrived at EDR: 07/01/2019
Date Made Active in Reports: 09/23/2019
Number of Days to Update: 84

Source: Environmental Protection Agency
Telephone: 202-343-9775
Last EDR Contact: 09/21/2022
Next Scheduled EDR Contact: 01/10/2023
Data Release Frequency: Quarterly

HIST FTTS: FIFRA/TSCA Tracking System Administrative Case Listing

A complete administrative case listing from the FIFRA/TSCA Tracking System (FTTS) for all ten EPA regions. The information was obtained from the National Compliance Database (NCDB). NCDB supports the implementation of FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act) and TSCA (Toxic Substances Control Act). Some EPA regions are now closing out records. Because of that, and the fact that some EPA regions are not providing EPA Headquarters with updated records, it was decided to create a HIST FTTS database. It included records that may not be included in the newer FTTS database updates. This database is no longer updated.

Date of Government Version: 10/19/2006
Date Data Arrived at EDR: 03/01/2007
Date Made Active in Reports: 04/10/2007
Number of Days to Update: 40

Source: Environmental Protection Agency
Telephone: 202-564-2501
Last EDR Contact: 12/17/2007
Next Scheduled EDR Contact: 03/17/2008
Data Release Frequency: No Update Planned

HIST FTTS INSP: FIFRA/TSCA Tracking System Inspection & Enforcement Case Listing

A complete inspection and enforcement case listing from the FIFRA/TSCA Tracking System (FTTS) for all ten EPA regions. The information was obtained from the National Compliance Database (NCDB). NCDB supports the implementation of FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act) and TSCA (Toxic Substances Control Act). Some EPA regions are now closing out records. Because of that, and the fact that some EPA regions are not providing EPA Headquarters with updated records, it was decided to create a HIST FTTS database. It included records that may not be included in the newer FTTS database updates. This database is no longer updated.

Date of Government Version: 10/19/2006
Date Data Arrived at EDR: 03/01/2007
Date Made Active in Reports: 04/10/2007
Number of Days to Update: 40

Source: Environmental Protection Agency
Telephone: 202-564-2501
Last EDR Contact: 12/17/2008
Next Scheduled EDR Contact: 03/17/2008
Data Release Frequency: No Update Planned

DOT OPS: Incident and Accident Data

Department of Transporation, Office of Pipeline Safety Incident and Accident data.

Date of Government Version: 01/02/2020
Date Data Arrived at EDR: 01/28/2020
Date Made Active in Reports: 04/17/2020
Number of Days to Update: 80

Source: Department of Transporation, Office of Pipeline Safety
Telephone: 202-366-4595
Last EDR Contact: 10/24/2022
Next Scheduled EDR Contact: 02/06/2023
Data Release Frequency: Quarterly

CONSENT: Superfund (CERCLA) Consent Decrees

Major legal settlements that establish responsibility and standards for cleanup at NPL (Superfund) sites. Released periodically by United States District Courts after settlement by parties to litigation matters.

Date of Government Version: 06/30/2022
Date Data Arrived at EDR: 07/21/2022
Date Made Active in Reports: 09/30/2022
Number of Days to Update: 71

Source: Department of Justice, Consent Decree Library
Telephone: Varies
Last EDR Contact: 09/27/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

BRS: Biennial Reporting System

The Biennial Reporting System is a national system administered by the EPA that collects data on the generation and management of hazardous waste. BRS captures detailed data from two groups: Large Quantity Generators (LQG) and Treatment, Storage, and Disposal Facilities.

Date of Government Version: 12/31/2019
Date Data Arrived at EDR: 03/02/2022
Date Made Active in Reports: 03/25/2022
Number of Days to Update: 23

Source: EPA/NTIS
Telephone: 800-424-9346
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 01/02/2023
Data Release Frequency: Biennially

INDIAN RESERV: Indian Reservations

This map layer portrays Indian administered lands of the United States that have any area equal to or greater than 640 acres.

Date of Government Version: 12/31/2014
Date Data Arrived at EDR: 07/14/2015
Date Made Active in Reports: 01/10/2017
Number of Days to Update: 546

Source: USGS
Telephone: 202-208-3710
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Semi-Annually

FUSRAP: Formerly Utilized Sites Remedial Action Program

DOE established the Formerly Utilized Sites Remedial Action Program (FUSRAP) in 1974 to remediate sites where radioactive contamination remained from Manhattan Project and early U.S. Atomic Energy Commission (AEC) operations.

Date of Government Version: 07/26/2021
Date Data Arrived at EDR: 07/27/2021
Date Made Active in Reports: 10/22/2021
Number of Days to Update: 87

Source: Department of Energy
Telephone: 202-586-3559
Last EDR Contact: 10/27/2022
Next Scheduled EDR Contact: 02/16/2023
Data Release Frequency: Varies

UMTRA: Uranium Mill Tailings Sites

Uranium ore was mined by private companies for federal government use in national defense programs. When the mills shut down, large piles of the sand-like material (mill tailings) remain after uranium has been extracted from the ore. Levels of human exposure to radioactive materials from the piles are low; however, in some cases tailings were used as construction materials before the potential health hazards of the tailings were recognized.

Date of Government Version: 08/30/2019
Date Data Arrived at EDR: 11/15/2019
Date Made Active in Reports: 01/28/2020
Number of Days to Update: 74

Source: Department of Energy
Telephone: 505-845-0011
Last EDR Contact: 11/09/2022
Next Scheduled EDR Contact: 02/27/2023
Data Release Frequency: Varies

LEAD SMELTER 1: Lead Smelter Sites

A listing of former lead smelter site locations.

Date of Government Version: 10/27/2022
Date Data Arrived at EDR: 11/01/2022
Date Made Active in Reports: 11/15/2022
Number of Days to Update: 14

Source: Environmental Protection Agency
Telephone: 703-603-8787
Last EDR Contact: 11/01/2022
Next Scheduled EDR Contact: 01/09/2023
Data Release Frequency: Varies

LEAD SMELTER 2: Lead Smelter Sites

A list of several hundred sites in the U.S. where secondary lead smelting was done from 1931and 1964. These sites may pose a threat to public health through ingestion or inhalation of contaminated soil or dust

Date of Government Version: 04/05/2001
Date Data Arrived at EDR: 10/27/2010
Date Made Active in Reports: 12/02/2010
Number of Days to Update: 36

Source: American Journal of Public Health
Telephone: 703-305-6451
Last EDR Contact: 12/02/2009
Next Scheduled EDR Contact: N/A
Data Release Frequency: No Update Planned

US AIRS (AFS): Aerometric Information Retrieval System Facility Subsystem (AFS)

The database is a sub-system of Aerometric Information Retrieval System (AIRS). AFS contains compliance data on air pollution point sources regulated by the U.S. EPA and/or state and local air regulatory agencies. This information comes from source reports by various stationary sources of air pollution, such as electric power plants, steel mills, factories, and universities, and provides information about the air pollutants they produce. Action, air program, air program pollutant, and general level plant data. It is used to track emissions and compliance data from industrial plants.

Date of Government Version: 10/12/2016
Date Data Arrived at EDR: 10/26/2016
Date Made Active in Reports: 02/03/2017
Number of Days to Update: 100

Source: EPA
Telephone: 202-564-2496
Last EDR Contact: 09/26/2017
Next Scheduled EDR Contact: 01/08/2018
Data Release Frequency: Annually

US AIRS MINOR: Air Facility System Data
A listing of minor source facilities.

Date of Government Version: 10/12/2016
Date Data Arrived at EDR: 10/26/2016
Date Made Active in Reports: 02/03/2017
Number of Days to Update: 100

Source: EPA
Telephone: 202-564-2496
Last EDR Contact: 09/26/2017
Next Scheduled EDR Contact: 01/08/2018
Data Release Frequency: Annually

MINES VIOLATIONS: MSHA Violation Assessment Data
Mines violation and assessment information. Department of Labor, Mine Safety & Health Administration.

Date of Government Version: 08/01/2022
Date Data Arrived at EDR: 08/02/2022
Date Made Active in Reports: 09/30/2022
Number of Days to Update: 59

Source: DOL, Mine Safety & Health Admi
Telephone: 202-693-9424
Last EDR Contact: 10/04/2022
Next Scheduled EDR Contact: 12/12/2022
Data Release Frequency: Quarterly

US MINES: Mines Master Index File
Contains all mine identification numbers issued for mines active or opened since 1971. The data also includes violation information.

Date of Government Version: 08/03/2022
Date Data Arrived at EDR: 08/17/2022
Date Made Active in Reports: 08/31/2022
Number of Days to Update: 14

Source: Department of Labor, Mine Safety and Health Administration
Telephone: 303-231-5959
Last EDR Contact: 11/17/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Semi-Annually

US MINES 2: Ferrous and Nonferrous Metal Mines Database Listing
This map layer includes ferrous (ferrous metal mines are facilities that extract ferrous metals, such as iron ore or molybdenum) and nonferrous (Nonferrous metal mines are facilities that extract nonferrous metals, such as gold, silver, copper, zinc, and lead) metal mines in the United States.

Date of Government Version: 05/06/2020
Date Data Arrived at EDR: 05/27/2020
Date Made Active in Reports: 08/13/2020
Number of Days to Update: 78

Source: USGS
Telephone: 703-648-7709
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Varies

US MINES 3: Active Mines & Mineral Plants Database Listing
Active Mines and Mineral Processing Plant operations for commodities monitored by the Minerals Information Team of the USGS.

Date of Government Version: 04/14/2011
Date Data Arrived at EDR: 06/08/2011
Date Made Active in Reports: 09/13/2011
Number of Days to Update: 97

Source: USGS
Telephone: 703-648-7709
Last EDR Contact: 11/21/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Varies

ABANDONED MINES: Abandoned Mines
An inventory of land and water impacted by past mining (primarily coal mining) is maintained by OSMRE to provide information needed to implement the Surface Mining Control and Reclamation Act of 1977 (SMCRA). The inventory contains information on the location, type, and extent of AML impacts, as well as, information on the cost associated with the reclamation of those problems. The inventory is based upon field surveys by State, Tribal, and OSMRE program officials. It is dynamic to the extent that it is modified as new problems are identified and existing problems are reclaimed.

Date of Government Version: 06/14/2022
Date Data Arrived at EDR: 06/15/2022
Date Made Active in Reports: 08/22/2022
Number of Days to Update: 68

Source: Department of Interior
Telephone: 202-208-2609
Last EDR Contact: 09/13/2022
Next Scheduled EDR Contact: 12/19/2022
Data Release Frequency: Quarterly

FINDS: Facility Index System/Facility Registry System

Facility Index System. FINDS contains both facility information and 'pointers' to other sources that contain more detail. EDR includes the following FINDS databases in this report: PCS (Permit Compliance System), AIRS (Aerometric Information Retrieval System), DOCKET (Enforcement Docket used to manage and track information on civil judicial enforcement cases for all environmental statutes), FURS (Federal Underground Injection Control), C-DOCKET (Criminal Docket System used to track criminal enforcement actions for all environmental statutes), FFIS (Federal Facilities Information System), STATE (State Environmental Laws and Statutes), and PADS (PCB Activity Data System).

Date of Government Version: 08/03/2022
Date Data Arrived at EDR: 08/25/2022
Date Made Active in Reports: 10/24/2022
Number of Days to Update: 60

Source: EPA
Telephone: (415) 947-8000
Last EDR Contact: 08/25/2022
Next Scheduled EDR Contact: 12/12/2022
Data Release Frequency: Quarterly

UXO: Unexploded Ordnance Sites

A listing of unexploded ordnance site locations

Date of Government Version: 12/31/2020
Date Data Arrived at EDR: 01/11/2022
Date Made Active in Reports: 02/14/2022
Number of Days to Update: 34

Source: Department of Defense
Telephone: 703-704-1564
Last EDR Contact: 10/05/2022
Next Scheduled EDR Contact: 01/23/2023
Data Release Frequency: Varies

DOCKET HWC: Hazardous Waste Compliance Docket Listing

A complete list of the Federal Agency Hazardous Waste Compliance Docket Facilities.

Date of Government Version: 05/06/2021
Date Data Arrived at EDR: 05/21/2021
Date Made Active in Reports: 08/11/2021
Number of Days to Update: 82

Source: Environmental Protection Agency
Telephone: 202-564-0527
Last EDR Contact: 11/15/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Varies

ECHO: Enforcement & Compliance History Information

ECHO provides integrated compliance and enforcement information for about 800,000 regulated facilities nationwide.

Date of Government Version: 06/25/2022
Date Data Arrived at EDR: 07/01/2022
Date Made Active in Reports: 09/30/2022
Number of Days to Update: 91

Source: Environmental Protection Agency
Telephone: 202-564-2280
Last EDR Contact: 09/30/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Quarterly

FUELS PROGRAM: EPA Fuels Program Registered Listing

This listing includes facilities that are registered under the Part 80 (Code of Federal Regulations) EPA Fuels Programs. All companies now are required to submit new and updated registrations.

Date of Government Version: 08/11/2022
Date Data Arrived at EDR: 08/11/2022
Date Made Active in Reports: 09/30/2022
Number of Days to Update: 50

Source: EPA
Telephone: 800-385-6164
Last EDR Contact: 11/10/2022
Next Scheduled EDR Contact: 02/27/2023
Data Release Frequency: Quarterly

PFAS NPL: Superfund Sites with PFAS Detections Information

EPA's Office of Land and Emergency Management and EPA Regional Offices maintain data describing what is known about site investigations, contamination, and remedial actions under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) where PFAS is present in the environment.

Date of Government Version: 02/23/2022
Date Data Arrived at EDR: 07/08/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 123

Source: Environmental Protection Agency
Telephone: 703-603-8895
Last EDR Contact: 10/04/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS FEDERAL SITES: Federal Sites PFAS Information

Several federal entities, such as the federal Superfund program, Department of Defense, National Aeronautics and Space Administration, Department of Transportation, and Department of Energy provided information for sites with known or suspected detections at federal facilities.

Date of Government Version: 02/23/2022
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS TSCA: PFAS Manufacture and Imports Information

EPA issued the Chemical Data Reporting (CDR) Rule under the Toxic Substances Control Act (TSCA) and requires chemical manufacturers and facilities that manufacture or import chemical substances to report data to EPA. EPA publishes non-confidential business information (non-CBI) and includes descriptive information about each site, corporate parent, production volume, other manufacturing information, and processing and use information.

Date of Government Version: 01/03/2022
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/04/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS RCRA MANIFEST: PFAS Transfers Identified In the RCRA Database Listing

To work around the lack of PFAS waste codes in the RCRA database, EPA developed the PFAS Transfers dataset by mining e-Manifest records containing at least one of these common PFAS keywords: PFAS, PFOA, PFOS, PERFL, AFFF, GENX, GEN-X (plus the VT waste codes). These keywords were searched for in the following text fields: Manifest handling instructions (MANIFEST_HANDLING_INSTR), Non-hazardous waste description (NON_HAZ_WASTE_DESCRIPTION), DOT printed information (DOT_PRINTED_INFORMATION), Waste line handling instructions (WASTE_LINE_HANDLING_INSTR), Waste residue comments (WASTE_RESIDUE_COMMENTS).

Date of Government Version: 01/03/2022
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS ATSDR: PFAS Contamination Site Location Listing

PFAS contamination site locations from the Department of Health & Human Services, Center for Disease Control & Prevention. ATSDR is involved at a number of PFAS-related sites, either directly or through assisting state and federal partners. As of now, most sites are related to drinking water contamination connected with PFAS production facilities or fire training areas where aqueous film-forming firefighting foam (AFFF) was regularly used.

Date of Government Version: 06/24/2020
Date Data Arrived at EDR: 03/17/2021
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 601

Source: Department of Health & Human Services
Telephone: 202-741-5770
Last EDR Contact: 10/28/2022
Next Scheduled EDR Contact: 02/06/2023
Data Release Frequency: Varies

PFAS WQP: Ambient Environmental Sampling for PFAS

The Water Quality Portal (WQP) is a part of a modernized repository storing ambient sampling data for all environmental media and tissue samples. A wide range of federal, state, tribal and local governments, academic and non-governmental organizations and individuals submit project details and sampling results to this public repository. The information is commonly used for research and assessments of environmental quality.

Date of Government Version: 01/03/2022
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS NPDES: Clean Water Act Discharge Monitoring Information

Any discharger of pollutants to waters of the United States from a point source must have a National Pollutant Discharge Elimination System (NPDES) permit. The process for obtaining limits involves the regulated entity (permittee) disclosing releases in a NPDES permit application and the permitting authority (typically the state but sometimes EPA) deciding whether to require monitoring or monitoring with limits.

Date of Government Version: 01/03/2022
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS ECHO: Facilities in Industries that May Be Handling PFAS Listing

Regulators and the public have expressed interest in knowing which regulated entities may be using PFAS. EPA has developed a dataset from various sources that show which industries may be handling PFAS. Approximately 120,000 facilities subject to federal environmental programs have operated or currently operate in industry sectors with processes that may involve handling and/or release of PFAS.

Date of Government Version: 01/03/2022
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS ECHO FIRE TRAINING: Facilities in Industries that May Be Handling PFAS Listing

A list of fire training sites was added to the Industry Sectors dataset using a keyword search on the permitted facilitys name to identify sites where fire-fighting foam may have been used in training exercises. Additionally, you may view an example spreadsheet of the subset of fire training facility data, as well as the keywords used in selecting or deselecting a facility for the subset. as well as the keywords used in selecting or deselecting a facility for the subset. These keywords were tested to maximize accuracy in selecting facilities that may use fire-fighting foam in training exercises, however, due to the lack of a required reporting field in the data systems for designating fire training sites, this methodology may not identify all fire training sites or may potentially misidentify them.

Date of Government Version: 08/22/2018
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

PFAS PART 139 AIRPORT: All Certified Part 139 Airports PFAS Information Listing

Since July 1, 2006, all certified part 139 airports are required to have fire-fighting foam onsite that meet military specifications (MIL-F-24385) (14 CFR 139.317). To date, these military specification fire-fighting foams are fluorinated and have been historically used for training and extinguishing. The 2018 FAA Reauthorization Act has a provision stating that no later than October 2021, FAA shall not require the use of fluorinated AFFF. This provision does not prohibit the use of fluorinated AFFF at Part 139 civilian airports; it only prohibits FAA from mandating its use. The Federal Aviation Administration?s document AC 150/5210-6D - Aircraft Fire Extinguishing Agents provides guidance on Aircraft Fire Extinguishing Agents, which includes Aqueous Film Forming Foam (AFFF).

Date of Government Version: 08/22/2018
Date Data Arrived at EDR: 10/26/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 13

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/26/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

AQUEOUS FOAM NRC: Aqueous Foam Related Incidents Listing

The National Response Center (NRC) serves as an emergency call center that fields initial reports for pollution and railroad incidents and forwards that information to appropriate federal/state agencies for response. The spreadsheets posted to the NRC website contain initial incident data that has not been validated or investigated by a federal/state response agency. Response center calls from 1990 to the most recent complete calendar year where there was indication of Aqueous Film Forming Foam (AFFF) usage are included in this dataset. NRC calls may reference AFFF usage in the ?Material Involved? or ?Incident Description? fields.

Date of Government Version: 02/23/2022
Date Data Arrived at EDR: 03/31/2022
Date Made Active in Reports: 11/08/2022
Number of Days to Update: 222

Source: Environmental Protection Agency
Telephone: 202-272-0167
Last EDR Contact: 10/06/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

AIRS: Permitted Airs Facility Listing

A listing of permitted Airs facilities and their associated emissions information.

Date of Government Version: 12/20/2021
Date Data Arrived at EDR: 06/30/2022
Date Made Active in Reports: 07/05/2022
Number of Days to Update: 5

Source: Division of Environmental Protection
Telephone: 775-687-9359
Last EDR Contact: 09/12/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Semi-Annually

COAL ASH: Coal Ash Disposal Sites

A listing of coal ash plants.

Date of Government Version: 02/26/2021
Date Data Arrived at EDR: 03/02/2021
Date Made Active in Reports: 05/21/2021
Number of Days to Update: 80

Source: Division of Environmental Protection
Telephone: 775-687-9477
Last EDR Contact: 11/09/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Varies

Financial Assurance 1: Financial Assurance Information Listing

Financial assurance is intended to ensure that resources are available to pay for the cost of closure, post-closure care, and corrective measures if the owner or operator of a regulated facility is unable or unwilling to pay.

Date of Government Version: 06/01/2017
Date Data Arrived at EDR: 06/19/2017
Date Made Active in Reports: 09/28/2017
Number of Days to Update: 101

Source: Department of Environmental Protection
Telephone: 775-687-9465
Last EDR Contact: 09/08/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Varies

Financial Assurance 2: Financial Assurance Information

Solid waste facility financial assurance information.

Date of Government Version: 08/22/2022
Date Data Arrived at EDR: 08/22/2022
Date Made Active in Reports: 11/09/2022
Number of Days to Update: 79

Source: Division of Environmental Protection
Telephone: 775-687-9477
Last EDR Contact: 11/17/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Quarterly

FINANCIAL ASSURANCE 3: Financial Assurance Information Listing

Information for underground storage tanks. The certificate may be used to demonstrate financial responsibility in accordance with NAC 459.995. The Nevada Petroleum Fund is approved by the U.S. E.P.A. as a State Fund (40 CFR 280.101) program. The Fund is required to carry forward a minimum balance of $7,500,000 for each fiscal year, and assures up to $1,000,000 per tank system for clean up costs and $1,000,000 per tank system for damages to third parties due to an accidental release, less any applicable co-payment. Failure to meet Federal and State release reporting requirements may result in reduction or denial of Petroleum Fund coverage.

Date of Government Version: 07/06/2022
Date Data Arrived at EDR: 07/06/2022
Date Made Active in Reports: 09/27/2022
Number of Days to Update: 83

Source: Department of Conservation & Natural Resources
Telephone: 775-687-9488
Last EDR Contact: 10/04/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

HMRI: Hazardous Materials Repository Information Data

Emergency Planning and Community Right-to-Know Act (EPCRA) required facilities which store or manufacture hazardous materials to prepare and submit a chemical inventory report by March 1st of each year to the State Emergency Response Commission (SERC), LEPC and the local fire department. The inventory form must include information on all hazardous chemicals present at the facility during the previous calendar year in amounts that meet or exceed thresholds.

Date of Government Version: 08/05/2008
Date Data Arrived at EDR: 08/05/2008
Date Made Active in Reports: 08/13/2008
Number of Days to Update: 8

Source: State Emergency Response Commission
Telephone: 775-687-6973
Last EDR Contact: 11/02/2022
Next Scheduled EDR Contact: 02/20/2023
Data Release Frequency: Semi-Annually

NPDES: Permitted Facility Listing

A listing of permitted wastewater facilities.

Date of Government Version: 12/09/2021
Date Data Arrived at EDR: 12/10/2021
Date Made Active in Reports: 01/19/2022
Number of Days to Update: 40

Source: Department of Environmental Protection
Telephone: 775-687-9414
Last EDR Contact: 08/31/2022
Next Scheduled EDR Contact: 12/26/2022
Data Release Frequency: Varies

PCS INACTIVE: Listing of Inactive PCS Permits

An inactive permit is a facility that has shut down or is no longer discharging.

Date of Government Version: 11/05/2014
Date Data Arrived at EDR: 01/06/2015
Date Made Active in Reports: 05/06/2015
Number of Days to Update: 120

Source: EPA
Telephone: 202-564-2496
Last EDR Contact: 09/28/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Semi-Annually

PCS: Permit Compliance System

PCS is a computerized management information system that contains data on National Pollutant Discharge Elimination System (NPDES) permit holding facilities. PCS tracks the permit, compliance, and enforcement status of NPDES facilities.

Date of Government Version: 07/14/2011
Date Data Arrived at EDR: 08/05/2011
Date Made Active in Reports: 09/29/2011
Number of Days to Update: 55

Source: EPA, Office of Water
Telephone: 202-564-2496
Last EDR Contact: 09/28/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Semi-Annually

MINES MRDS: Mineral Resources Data System

Mineral Resources Data System

Date of Government Version: 04/06/2018
Date Data Arrived at EDR: 10/21/2019
Date Made Active in Reports: 10/24/2019
Number of Days to Update: 3

Source: USGS
Telephone: 703-648-6533
Last EDR Contact: 11/22/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: Varies

PCS ENF: Enforcement data

No description is available for this data

Date of Government Version: 12/31/2014
Date Data Arrived at EDR: 02/05/2015
Date Made Active in Reports: 03/06/2015
Number of Days to Update: 29

Source: EPA
Telephone: 202-564-2497
Last EDR Contact: 09/28/2022
Next Scheduled EDR Contact: 01/16/2023
Data Release Frequency: Varies

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP: EDR Proprietary Manufactured Gas Plants

The EDR Proprietary Manufactured Gas Plant Database includes records of coal gas plants (manufactured gas plants) compiled by EDR's researchers. Manufactured gas sites were used in the United States from the 1800's to 1950's to produce a gas that could be distributed and used as fuel. These plants used whale oil, rosin, coal, or a mixture of coal, oil, and water that also produced a significant amount of waste. Many of the byproducts of the gas production, such as coal tar (oily waste containing volatile and non-volatile chemicals), sludges, oils and other compounds are potentially hazardous to human health and the environment. The byproduct from this process was frequently disposed of directly at the plant site and can remain or spread slowly, serving as a continuous source of soil and groundwater contamination.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: No Update Planned

EDR Hist Auto: EDR Exclusive Historical Auto Stations

EDR has searched selected national collections of business directories and has collected listings of potential gas station/filling station/service station sites that were available to EDR researchers. EDR's review was limited to those categories of sources that might, in EDR's opinion, include gas station/filling station/service station establishments. The categories reviewed included, but were not limited to gas, gas station, gasoline station, filling station, auto, automobile repair, auto service station, service station, etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns, but may not show up in current government records searches.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR Hist Cleaner: EDR Exclusive Historical Cleaners

EDR has searched selected national collections of business directories and has collected listings of potential dry cleaner sites that were available to EDR researchers. EDR's review was limited to those categories of sources that might, in EDR's opinion, include dry cleaning establishments. The categories reviewed included, but were not limited to dry cleaners, cleaners, laundry, laundromat, cleaning/laundry, wash & dry etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns, but may not show up in current government records searches.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR RECOVERED GOVERNMENT ARCHIVES

Exclusive Recovered Govt. Archives

RGA HWS: Recovered Government Archive State Hazardous Waste Facilities List

The EDR Recovered Government Archive State Hazardous Waste database provides a list of SHWS incidents derived from historical databases and includes many records that no longer appear in current government lists. Compiled from Records formerly available from the Department of Conservation and Natural Resources in Neveda.

Date of Government Version: N/A
Date Data Arrived at EDR: 07/01/2013
Date Made Active in Reports: 12/26/2013
Number of Days to Update: 178

Source: Department of Conservation and Natural Resources
Telephone: N/A
Last EDR Contact: 06/01/2012
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

RGA LF: Recovered Government Archive Solid Waste Facilities List

The EDR Recovered Government Archive Landfill database provides a list of landfills derived from historical databases and includes many records that no longer appear in current government lists. Compiled from Records formerly available from the Department of Conservation and Natural Resources in Neveda.

Date of Government Version: N/A
Date Data Arrived at EDR: 07/01/2013
Date Made Active in Reports: 01/16/2014
Number of Days to Update: 199

Source: Department of Conservation and Natural Resources
Telephone: N/A
Last EDR Contact: 06/01/2012
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

RGA LUST: Recovered Government Archive Leaking Underground Storage Tank

The EDR Recovered Government Archive Leaking Underground Storage Tank database provides a list of LUST incidents derived from historical databases and includes many records that no longer appear in current government lists. Compiled from Records formerly available from the Department of Conservation and Natural Resources in Neveda.

Date of Government Version: N/A
Date Data Arrived at EDR: 07/01/2013
Date Made Active in Reports: 12/26/2013
Number of Days to Update: 178

Source: Department of Conservation and Natural Resources
Telephone: N/A
Last EDR Contact: 06/01/2012
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

COUNTY RECORDS

WASHOE COUNTY:

UST - WASHOE: Underground Storage Tank in Washoe County

A listing of underground storage tank sites located in Washoe County.

Date of Government Version: 08/03/2020
Date Data Arrived at EDR: 08/05/2020
Date Made Active in Reports: 08/11/2020
Number of Days to Update: 6

Source: Washoe County Department of Environmental Health
Telephone: 775-328-2493
Last EDR Contact: 11/15/2022
Next Scheduled EDR Contact: 03/06/2023
Data Release Frequency: No Update Planned

OTHER DATABASE(S)

Depending on the geographic area covered by this report, the data provided in these specialty databases may or may not be complete. For example, the existence of wetlands information data in a specific report does not mean that all wetlands in the area covered by the report are included. Moreover, the absence of any reported wetlands information does not necessarily mean that wetlands do not exist in the area covered by the report.

CT MANIFEST: Hazardous Waste Manifest Data

Facility and manifest data. Manifest is a document that lists and tracks hazardous waste from the generator through transporters to a tsd facility.

Date of Government Version: 08/08/2022
Date Data Arrived at EDR: 08/08/2022
Date Made Active in Reports: 10/21/2022
Number of Days to Update: 74

Source: Department of Energy & Environmental Protection
Telephone: 860-424-3375
Last EDR Contact: 11/16/2022
Next Scheduled EDR Contact: 02/20/2023
Data Release Frequency: No Update Planned

NY MANIFEST: Facility and Manifest Data

Manifest is a document that lists and tracks hazardous waste from the generator through transporters to a TSD facility.

Date of Government Version: 01/01/2019
Date Data Arrived at EDR: 10/29/2021
Date Made Active in Reports: 01/19/2022
Number of Days to Update: 82

Source: Department of Environmental Conservation
Telephone: 518-402-8651
Last EDR Contact: 10/28/2022
Next Scheduled EDR Contact: 02/06/2023
Data Release Frequency: Quarterly

Oil/Gas Pipelines

Source: Endeavor Business Media

Petroleum Bundle (Crude Oil, Refined Products, Petrochemicals, Gas Liquids (LPG/NGL), and Specialty Gases (Miscellaneous)) N = Natural Gas Bundle (Natural Gas, Gas Liquids (LPG/NGL), and Specialty Gases (Miscellaneous)). This map includes information copyrighted by Endeavor Business Media. This information is provided on a best effort basis and Endeavor Business Media does not guarantee its accuracy nor warrant its fitness for any particular purpose. Such information has been reprinted with the permission of Endeavor Business Media.

Electric Power Transmission Line Data

Source: Endeavor Business Media

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Sensitive Receptors: There are individuals deemed sensitive receptors due to their fragile immune systems and special sensitivity to environmental discharges. These sensitive receptors typically include the elderly, the sick, and children. While the location of all sensitive receptors cannot be determined, EDR indicates those buildings and facilities - schools, daycares, hospitals, medical centers, and nursing homes - where individuals who are sensitive receptors are likely to be located.

AHA Hospitals:

Source: American Hospital Association, Inc.
Telephone: 312-280-5991
The database includes a listing of hospitals based on the American Hospital Association's annual survey of hospitals.

Medical Centers: Provider of Services Listing

Source: Centers for Medicare & Medicaid Services
Telephone: 410-786-3000
A listing of hospitals with Medicare provider number, produced by Centers of Medicare & Medicaid Services, a federal agency within the U.S. Department of Health and Human Services.

Nursing Homes

Source: National Institutes of Health
Telephone: 301-594-6248
Information on Medicare and Medicaid certified nursing homes in the United States.

Public Schools

Source: National Center for Education Statistics
Telephone: 202-502-7300
The National Center for Education Statistics' primary database on elementary and secondary public education in the United States. It is a comprehensive, annual, national statistical database of all public elementary and secondary schools and school districts, which contains data that are comparable across all states.

Private Schools

Source: National Center for Education Statistics
Telephone: 202-502-7300
The National Center for Education Statistics' primary database on private school locations in the United States.

Daycare Centers: Child Care Facility List

Source: Department of Human Resources
Telephone: 775-684-1100

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Flood Zone Data: This data was obtained from the Federal Emergency Management Agency (FEMA). It depicts 100-year and 500-year flood zones as defined by FEMA. It includes the National Flood Hazard Layer (NFHL) which incorporates Flood Insurance Rate Map (FIRM) data and Q3 data from FEMA in areas not covered by NFHL.
Source: FEMA
Telephone: 877-336-2627
Date of Government Version: 2003, 2015

NWI: National Wetlands Inventory. This data, available in select counties across the country, was obtained by EDR in 2002, 2005, 2010 and 2015 from the U.S. Fish and Wildlife Service.

State Wetlands Data: Wetland Inventory
Source: Natural Heritage Program
Telephone: 775-684-2900

Current USGS 7.5 Minute Topographic Map
Source: U.S. Geological Survey

STREET AND ADDRESS INFORMATION

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GEOCHECK ®- PHYSICAL SETTING SOURCE ADDENDUM

TARGET PROPERTY ADDRESS

DESERT PINE GOLF COURSE
APN 139-36-502-003 - 3421 E BONANZA RD
LAS VEGAS, NV 89101

TARGET PROPERTY COORDINATES

Latitude (North):	36.170604 - 36ˆ 10’ 14.17’’
Longitude (West):	115.101839 - 115ˆ 6’ 6.62’’
Universal Tranverse Mercator:	Zone 11
UTM X (Meters):	670721.1
UTM Y (Meters):	4004339.5
Elevation:	1805 ft. above sea level

USGS TOPOGRAPHIC MAP

Target Property Map:	11958309 LAS VEGAS NE, NV
Version Date:	2018
West Map:	11958311 LAS VEGAS NW, NV
Version Date:	2018

EDR’s GeoCheck Physical Setting Source Addendum is provided to assist the environmental professional in forming an opinion about the impact of potential contaminant migration.

Assessment of the impact of contaminant migration generally has two principle investigative components:

1. Groundwater flow direction, and
2. Groundwater flow velocity.

Groundwater flow direction may be impacted by surface topography, hydrology, hydrogeology, characteristics of the soil, and nearby wells. Groundwater flow velocity is generally impacted by the nature of the geologic strata.

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

GROUNDWATER FLOW DIRECTION INFORMATION

Groundwater flow direction for a particular site is best determined by a qualified environmental professional using site-specific well data. If such data is not reasonably ascertainable, it may be necessary to rely on other sources of information, such as surface topographic information, hydrologic information, hydrogeologic data collected on nearby properties, and regional groundwater flow information (from deep aquifers).

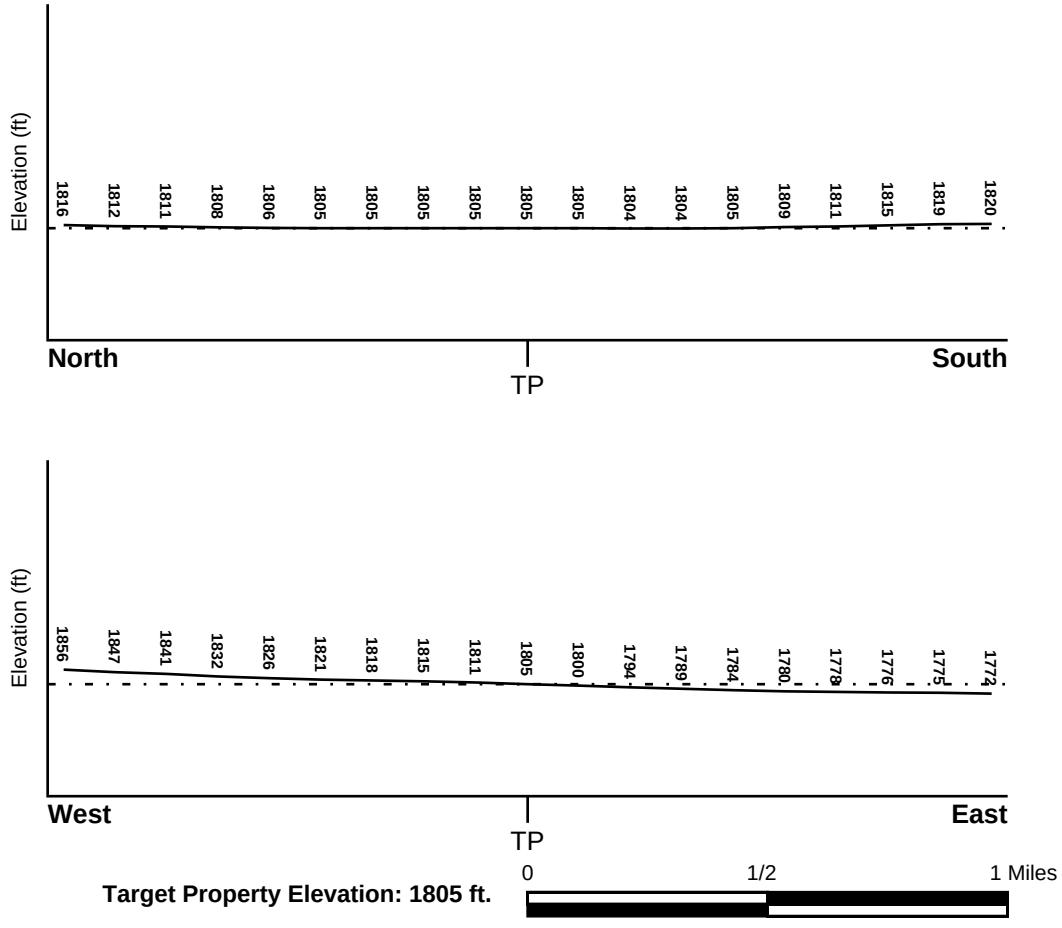
TOPOGRAPHIC INFORMATION

Surface topography may be indicative of the direction of surficial groundwater flow. This information can be used to assist the environmental professional in forming an opinion about the impact of nearby contaminated properties or, should contamination exist on the target property, what downgradient sites might be impacted.

TARGET PROPERTY TOPOGRAPHY

General Topographic Gradient: General East

SURROUNDING TOPOGRAPHY: ELEVATION PROFILES



Source: Topography has been determined from the USGS 7.5' Digital Elevation Model and should be evaluated on a relative (not an absolute) basis. Relative elevation information between sites of close proximity should be field verified.

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

HYDROLOGIC INFORMATION

Surface water can act as a hydrologic barrier to groundwater flow. Such hydrologic information can be used to assist the environmental professional in forming an opinion about the impact of nearby contaminated properties or, should contamination exist on the target property, what downgradient sites might be impacted.

Refer to the Physical Setting Source Map following this summary for hydrologic information (major waterways and bodies of water).

FEMA FLOOD ZONE

Flood Plain Panel at Target Property	FEMA Source Type
32003C2186F	FEMA FIRM Flood data

Additional Panels in search area:	FEMA Source Type
32003C2187F	FEMA FIRM Flood data
32003C2190F	FEMA FIRM Flood data

NATIONAL WETLAND INVENTORY

NWI Quad at Target Property	NWI Electronic Data Coverage
LAS VEGAS NE	YES - refer to the Overview Map and Detail Map

HYDROGEOLOGIC INFORMATION

Hydrogeologic information obtained by installation of wells on a specific site can often be an indicator of groundwater flow direction in the immediate area. Such hydrogeologic information can be used to assist the environmental professional in forming an opinion about the impact of nearby contaminated properties or, should contamination exist on the target property, what downgradient sites might be impacted.

Site-Specific Hydrogeological Data*:

Search Radius:	1.25 miles
Status:	Not found

AQUIFLOW®

Search Radius: 1.000 Mile.

EDR has developed the AQUIFLOW Information System to provide data on the general direction of groundwater flow at specific points. EDR has reviewed reports submitted by environmental professionals to regulatory authorities at select sites and has extracted the date of the report, groundwater flow direction as determined hydrogeologically, and the depth to water table.

MAP ID	LOCATION FROM TP	GENERAL DIRECTION GROUNDWATER FLOW
Not Reported		

* ©1996 Site−specific hydrogeological data gathered by CERCLIS Alerts, Inc., Bainbridge Island, WA. All rights reserved. All of the information and opinions presented are those of the cited EPA report(s), which were completed under a Comprehensive Environmental Response Compensation and Liability Information System (CERCLIS) investigation.

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

GROUNDWATER FLOW VELOCITY INFORMATION

Groundwater flow velocity information for a particular site is best determined by a qualified environmental professional using site specific geologic and soil strata data. If such data are not reasonably ascertainable, it may be necessary to rely on other sources of information, including geologic age identification, rock stratigraphic unit and soil characteristics data collected on nearby properties and regional soil information. In general, contaminant plumes move more quickly through sandy-gravelly types of soils than silty-clayey types of soils.

GEOLOGIC INFORMATION IN GENERAL AREA OF TARGET PROPERTY

Geologic information can be used by the environmental professional in forming an opinion about the relative speed at which contaminant migration may be occurring.

ROCK STRATIGRAPHIC UNIT

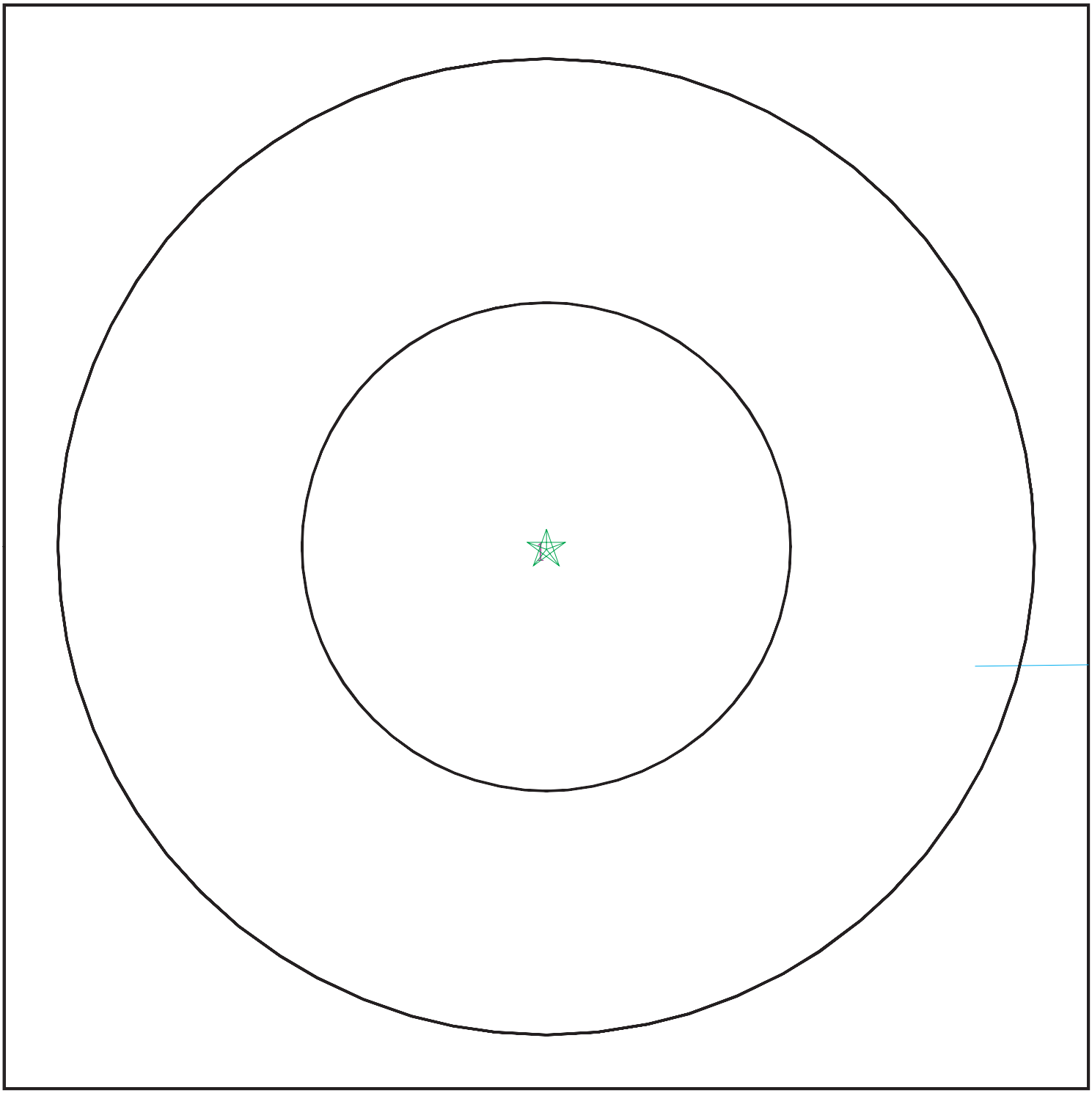
Era:	Cenozoic
System:	Quaternary
Series:	Quaternary
Code:	Q *(decoded above as Era, System & Series)*

GEOLOGIC AGE IDENTIFICATION

Category: Stratifed Sequence

Geologic Age and Rock Stratigraphic Unit Source: P.G. Schruben, R.E. Arndt and W.J. Bawiec, Geology of the Conterminous U.S. at 1:2,500,000 Scale - a digital representation of the 1974 P.B. King and H.M. Beikman Map, USGS Digital Data Series DDS - 11 (1994).

SSURGO SOIL MAP - 7187689.2s



Target Property
SSURGO Soil
Water

0 1/16 1/8 1/4 Miles

N

SITE NAME:	Desert Pine Golf Course	CLIENT:	BEC Environmental, Inc.
ADDRESS:	APN 139-36-502-003 - 3421 E Bonanza Rd Las Vegas NV 89101	CONTACT:	Giavanna Fernandez
LAT/LONG:	36.170604 / 115.101839	INQUIRY #:	7187689.2s
		DATE:	November 28, 2022 9:44 am

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GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

DOMINANT SOIL COMPOSITION IN GENERAL AREA OF TARGET PROPERTY

The U.S. Department of Agriculture's (USDA) Soil Conservation Service (SCS) leads the National Cooperative Soil Survey (NCSS) and is responsible for collecting, storing, maintaining and distributing soil survey information for privately owned lands in the United States. A soil map in a soil survey is a representation of soil patterns in a landscape. The following information is based on Soil Conservation Service SSURGO data.

Soil Map ID: 1

Soil Component Name: Land

Soil Surface Texture: silty clay loam

Hydrologic Group: Class C - Slow infiltration rates. Soils with layers impeding downward movement of water, or soils with moderately fine or fine textures.

Soil Drainage Class: Somewhat poorly drained

Hydric Status: Unknown

Corrosion Potential - Uncoated Steel: High

Depth to Bedrock Min: > 0 inches

Depth to Watertable Min: > 99 inches

Soil Layer Information							
	Boundary			Classification		Saturated hydraulic conductivity micro m/sec	Soil Reaction (pH)
Layer	Upper	Lower	Soil Texture Class	AASHTO Group	Unified Soil		
1	0 inches	1 inches	silty clay loam	Silt-Clay Materials (more than 35 pct. passing No. 200), Clayey Soils.	FINE-GRAINED SOILS, Silts and Clays (liquid limit less than 50%), Lean Clay	Max: 4 Min: 1	Max: 9 Min: 7.9
2	1 inches	64 inches	sr to silty clay to silt loam	Silt-Clay Materials (more than 35 pct. passing No. 200), Clayey Soils.	FINE-GRAINED SOILS, Silts and Clays (liquid limit less than 50%), Lean Clay	Max: 4 Min: 1	Max: 9 Min: 7.9

LOCAL / REGIONAL WATER AGENCY RECORDS

EDR Local/Regional Water Agency records provide water well information to assist the environmental professional in assessing sources that may impact ground water flow direction, and in forming an opinion about the impact of contaminant migration on nearby drinking water wells.

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

WELL SEARCH DISTANCE INFORMATION

DATABASE	SEARCH DISTANCE (miles)
Federal USGS	1.000
Federal FRDS PWS	Nearest PWS within 1 mile
State Database	1.000

FEDERAL USGS WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
43	USGS40000752644	1/4 - 1/2 Mile SE
46	USGS40000752643	1/4 - 1/2 Mile SSW
113	USGS40000752688	1/2 - 1 Mile WNW
M114	USGS40000752659	1/2 - 1 Mile WSW
R150	USGS40000752639	1/2 - 1 Mile WSW
153	USGS40000752753	1/2 - 1 Mile NNE
N157	USGS40000752681	1/2 - 1 Mile West
222	USGS40000752656	1/2 - 1 Mile WSW
X241	USGS40000752689	1/2 - 1 Mile WNW
246	USGS40000752722	1/2 - 1 Mile WNW
V251	USGS40000752572	1/2 - 1 Mile SSE
V252	USGS40000752573	1/2 - 1 Mile SSE
V253	USGS40000752571	1/2 - 1 Mile SSE
Z303	USGS40000752579	1/2 - 1 Mile SSE
318	USGS40000752630	1/2 - 1 Mile SW
319	USGS40000752657	1/2 - 1 Mile WSW
AF364	USGS40000752556	1/2 - 1 Mile South
AI423	USGS40000752555	1/2 - 1 Mile South
AG453	USGS40000752598	1/2 - 1 Mile SW

FEDERAL FRDS PUBLIC WATER SUPPLY SYSTEM INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
307	NV0000176	1/2 - 1 Mile ESE

Note: PWS System location is not always the same as well location.

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
A1	NV7000000074301	0 - 1/8 Mile NE
A2	NV7000000049402	0 - 1/8 Mile NE
A3	NV7000000074302	0 - 1/8 Mile NE
A4	NV7000000075094	0 - 1/8 Mile NE
A5	NV7000000075092	0 - 1/8 Mile NE
B6	NV7000000074300	1/8 - 1/4 Mile WNW
B7	NV7000000075093	1/8 - 1/4 Mile WNW

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
8	NV7000000118280	1/8 - 1/4 Mile NNE
C9	NV7000000124454	1/4 - 1/2 Mile NE
C10	NV7000000127333	1/4 - 1/2 Mile NE
D11	NV7000000129514	1/4 - 1/2 Mile NW
D12	NV7000000129513	1/4 - 1/2 Mile NW
C13	NV7000000127334	1/4 - 1/2 Mile NE
C14	NV7000000124452	1/4 - 1/2 Mile NE
C15	NV7000000127335	1/4 - 1/2 Mile NE
D16	NV7000000129515	1/4 - 1/2 Mile NW
C17	NV7000000124453	1/4 - 1/2 Mile NE
C18	NV7000000124451	1/4 - 1/2 Mile NE
D19	NV7000000125691	1/4 - 1/2 Mile NW
D20	NV7000000122796	1/4 - 1/2 Mile WNW
E21	NV7000000084848	1/4 - 1/2 Mile ENE
E22	NV7000000085710	1/4 - 1/2 Mile ENE
E23	NV7000000085711	1/4 - 1/2 Mile ENE
E24	NV7000000112216	1/4 - 1/2 Mile ENE
E25	NV7000000112217	1/4 - 1/2 Mile ENE
E26	NV7000000112218	1/4 - 1/2 Mile ENE
27	NV7000000052723	1/4 - 1/2 Mile WNW
F28	NV7000000074340	1/4 - 1/2 Mile NNW
F29	NV7000000074341	1/4 - 1/2 Mile NNW
F30	NV7000000069284	1/4 - 1/2 Mile NNW
F31	NV7000000069285	1/4 - 1/2 Mile NNW
F32	NV7000000069573	1/4 - 1/2 Mile NNW
F33	NV7000000069281	1/4 - 1/2 Mile NNW
F34	NV7000000069282	1/4 - 1/2 Mile NNW
F35	NV7000000069283	1/4 - 1/2 Mile NNW
F36	NV7000000069574	1/4 - 1/2 Mile NNW
F37	NV7000000071960	1/4 - 1/2 Mile NNW
F38	NV7000000072044	1/4 - 1/2 Mile NNW
F39	NV7000000073603	1/4 - 1/2 Mile NNW
F40	NV7000000069575	1/4 - 1/2 Mile NNW
F41	NV7000000071958	1/4 - 1/2 Mile NNW
F42	NV7000000071959	1/4 - 1/2 Mile NNW
44	NV7000000052666	1/4 - 1/2 Mile West
45	NV7000000067639	1/4 - 1/2 Mile West
47	NV7000000088127	1/4 - 1/2 Mile SSE
G48	NV7000000095039	1/4 - 1/2 Mile North
G49	NV7000000095040	1/4 - 1/2 Mile North
G50	NV7000000095038	1/4 - 1/2 Mile North
G51	NV7000000095036	1/4 - 1/2 Mile North
G52	NV7000000095037	1/4 - 1/2 Mile North
G53	NV7000000095041	1/4 - 1/2 Mile North
G54	NV7000000095664	1/4 - 1/2 Mile North
G55	NV7000000095665	1/4 - 1/2 Mile North
G56	NV7000000095663	1/4 - 1/2 Mile North
G57	NV7000000095042	1/4 - 1/2 Mile North
G58	NV7000000095043	1/4 - 1/2 Mile North
H59	NV7000000035369	1/4 - 1/2 Mile SSW
H60	NV7000000046470	1/4 - 1/2 Mile SSW
H61	NV7000000035368	1/4 - 1/2 Mile SSW

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
H62	NV7000000035366	1/4 - 1/2 Mile SSW
H63	NV7000000035367	1/4 - 1/2 Mile SSW
H64	NV7000000064690	1/4 - 1/2 Mile SSW
H65	NV7000000064693	1/4 - 1/2 Mile SSW
H66	NV7000000046497	1/4 - 1/2 Mile SSW
H67	NV7000000046471	1/4 - 1/2 Mile SSW
H68	NV7000000046473	1/4 - 1/2 Mile SSW
69	NV7000000055953	1/4 - 1/2 Mile East
I70	NV7000000121381	1/2 - 1 Mile West
I71	NV7000000122696	1/2 - 1 Mile West
J72	NV7000000096493	1/2 - 1 Mile SE
J73	NV7000000096492	1/2 - 1 Mile SE
J74	NV7000000096495	1/2 - 1 Mile SE
J75	NV7000000096497	1/2 - 1 Mile SE
J76	NV7000000096496	1/2 - 1 Mile SE
77	NV7000000043692	1/2 - 1 Mile South
I78	NV7000000000635	1/2 - 1 Mile West
K79	NV7000000074186	1/2 - 1 Mile SW
K80	NV7000000074185	1/2 - 1 Mile SW
K81	NV7000000074188	1/2 - 1 Mile SW
K82	NV7000000074187	1/2 - 1 Mile SW
K83	NV7000000074182	1/2 - 1 Mile SW
K84	NV7000000074181	1/2 - 1 Mile SW
K85	NV7000000074184	1/2 - 1 Mile SW
K86	NV7000000074183	1/2 - 1 Mile SW
K87	NV7000000074194	1/2 - 1 Mile SW
K88	NV7000000074193	1/2 - 1 Mile SW
K89	NV7000000074471	1/2 - 1 Mile SW
K90	NV7000000074470	1/2 - 1 Mile SW
K91	NV7000000074190	1/2 - 1 Mile SW
K92	NV7000000074189	1/2 - 1 Mile SW
K93	NV7000000074192	1/2 - 1 Mile SW
K94	NV7000000074191	1/2 - 1 Mile SW
K95	NV7000000074178	1/2 - 1 Mile SW
K96	NV7000000074177	1/2 - 1 Mile SW
K97	NV7000000074180	1/2 - 1 Mile SW
K98	NV7000000074179	1/2 - 1 Mile SW
L99	NV7000000050105	1/2 - 1 Mile North
L100	NV7000000050868	1/2 - 1 Mile North
L101	NV7000000096244	1/2 - 1 Mile North
L102	NV7000000097007	1/2 - 1 Mile North
L103	NV7000000095679	1/2 - 1 Mile North
L104	NV7000000095680	1/2 - 1 Mile North
L105	NV7000000097008	1/2 - 1 Mile North
L106	NV7000000104358	1/2 - 1 Mile North
L107	NV7000000104359	1/2 - 1 Mile North
L108	NV7000000097009	1/2 - 1 Mile North
L109	NV7000000097010	1/2 - 1 Mile North
K110	NV7000000039157	1/2 - 1 Mile SW
K111	NV7000000039158	1/2 - 1 Mile SW
112	NV7000000007923	1/2 - 1 Mile NNW
N115	NV7000000049903	1/2 - 1 Mile West

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
N116	NV7000000086618	1/2 - 1 Mile West
N117	NV7000000000001	1/2 - 1 Mile West
N118	NV7000000001536	1/2 - 1 Mile West
N119	NV7000000086619	1/2 - 1 Mile West
N120	NV7000000089891	1/2 - 1 Mile West
N121	NV7000000089892	1/2 - 1 Mile West
N122	NV7000000086620	1/2 - 1 Mile West
N123	NV7000000086621	1/2 - 1 Mile West
N124	NV7000000094942	1/2 - 1 Mile West
N125	NV7000000111033	1/2 - 1 Mile West
O126	NV7000000108932	1/2 - 1 Mile NNE
O127	NV7000000108933	1/2 - 1 Mile NNE
O128	NV7000000108934	1/2 - 1 Mile NNE
O129	NV7000000108929	1/2 - 1 Mile NNE
O130	NV7000000108930	1/2 - 1 Mile NNE
O131	NV7000000108931	1/2 - 1 Mile NNE
O132	NV7000000109545	1/2 - 1 Mile NNE
O133	NV7000000109546	1/2 - 1 Mile NNE
O134	NV7000000109547	1/2 - 1 Mile NNE
O135	NV7000000109542	1/2 - 1 Mile NNE
O136	NV7000000109543	1/2 - 1 Mile NNE
O137	NV7000000109544	1/2 - 1 Mile NNE
P138	NV7000000038791	1/2 - 1 Mile SSW
P139	NV7000000038790	1/2 - 1 Mile SSW
P140	NV7000000064694	1/2 - 1 Mile SSW
P141	NV7000000084851	1/2 - 1 Mile SSW
P142	NV7000000064695	1/2 - 1 Mile SSW
M143	NV7000000050588	1/2 - 1 Mile WSW
M144	NV7000000049904	1/2 - 1 Mile WSW
M145	NV7000000050593	1/2 - 1 Mile WSW
M146	NV7000000064429	1/2 - 1 Mile WSW
M147	NV7000000063068	1/2 - 1 Mile WSW
148	NV7000000052669	1/2 - 1 Mile WNW
Q149	NV7000000055951	1/2 - 1 Mile SSE
S151	NV7000000052679	1/2 - 1 Mile NW
T152	NV7000000052675	1/2 - 1 Mile WNW
Q154	NV7000000055952	1/2 - 1 Mile SSE
155	NV7000000050052	1/2 - 1 Mile West
S156	NV7000000052672	1/2 - 1 Mile NW
T158	NV7000000052670	1/2 - 1 Mile WNW
T159	NV7000000052671	1/2 - 1 Mile WNW
T160	NV7000000002138	1/2 - 1 Mile WNW
T161	NV7000000049942	1/2 - 1 Mile WNW
T162	NV7000000052673	1/2 - 1 Mile WNW
T163	NV7000000068087	1/2 - 1 Mile WNW
T164	NV7000000068089	1/2 - 1 Mile WNW
T165	NV7000000052676	1/2 - 1 Mile WNW
T166	NV7000000052678	1/2 - 1 Mile WNW
Q167	NV7000000050518	1/2 - 1 Mile SSE
Q168	NV7000000050517	1/2 - 1 Mile SSE
Q169	NV7000000050548	1/2 - 1 Mile SSE
Q170	NV7000000050519	1/2 - 1 Mile SSE

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
Q171	NV7000000050514	1/2 - 1 Mile SSE
Q172	NV7000000050507	1/2 - 1 Mile SSE
Q173	NV7000000000771	1/2 - 1 Mile SSE
Q174	NV7000000050512	1/2 - 1 Mile SSE
Q175	NV7000000050509	1/2 - 1 Mile SSE
Q176	NV7000000072076	1/2 - 1 Mile SSE
Q177	NV7000000072075	1/2 - 1 Mile SSE
Q178	NV7000000072078	1/2 - 1 Mile SSE
Q179	NV7000000072077	1/2 - 1 Mile SSE
Q180	NV7000000072074	1/2 - 1 Mile SSE
Q181	NV7000000055948	1/2 - 1 Mile SSE
Q182	NV7000000055947	1/2 - 1 Mile SSE
Q183	NV7000000066960	1/2 - 1 Mile SSE
Q184	NV7000000055949	1/2 - 1 Mile SSE
T185	NV7000000105815	1/2 - 1 Mile WNW
T186	NV7000000111651	1/2 - 1 Mile WNW
Q187	NV7000000127954	1/2 - 1 Mile SSE
U188	NV7000000102554	1/2 - 1 Mile SSE
U189	NV7000000102562	1/2 - 1 Mile SSE
U190	NV7000000102563	1/2 - 1 Mile SSE
U191	NV7000000102553	1/2 - 1 Mile SSE
U192	NV7000000101986	1/2 - 1 Mile SSE
U193	NV7000000101987	1/2 - 1 Mile SSE
U194	NV7000000101988	1/2 - 1 Mile SSE
U195	NV7000000111644	1/2 - 1 Mile SSE
U196	NV7000000111645	1/2 - 1 Mile SSE
U197	NV7000000111646	1/2 - 1 Mile SSE
U198	NV7000000105292	1/2 - 1 Mile SSE
U199	NV7000000102565	1/2 - 1 Mile SSE
U200	NV7000000104901	1/2 - 1 Mile SSE
U201	NV7000000105291	1/2 - 1 Mile SSE
202	NV7000000055954	1/2 - 1 Mile ESE
Q203	NV7000000128081	1/2 - 1 Mile SSE
R204	NV7000000074664	1/2 - 1 Mile WSW
R205	NV7000000074663	1/2 - 1 Mile WSW
R206	NV7000000076171	1/2 - 1 Mile WSW
R207	NV7000000076170	1/2 - 1 Mile WSW
R208	NV7000000074660	1/2 - 1 Mile WSW
R209	NV7000000074659	1/2 - 1 Mile WSW
R210	NV7000000074662	1/2 - 1 Mile WSW
R211	NV7000000074661	1/2 - 1 Mile WSW
R212	NV7000000084904	1/2 - 1 Mile WSW
R213	NV7000000084903	1/2 - 1 Mile WSW
R214	NV7000000084906	1/2 - 1 Mile WSW
R215	NV7000000084905	1/2 - 1 Mile WSW
R216	NV7000000076173	1/2 - 1 Mile WSW
R217	NV7000000076172	1/2 - 1 Mile WSW
R218	NV7000000076175	1/2 - 1 Mile WSW
R219	NV7000000076174	1/2 - 1 Mile WSW
220	NV7000000047501	1/2 - 1 Mile SSW
V221	NV7000000127903	1/2 - 1 Mile SSE
V223	NV7000000127953	1/2 - 1 Mile SSE

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
V224	NV7000000127904	1/2 - 1 Mile SSE
W225	NV7000000035363	1/2 - 1 Mile WSW
W226	NV7000000035362	1/2 - 1 Mile WSW
W227	NV7000000035365	1/2 - 1 Mile WSW
W228	NV7000000035364	1/2 - 1 Mile WSW
W229	NV7000000034902	1/2 - 1 Mile WSW
W230	NV7000000034901	1/2 - 1 Mile WSW
W231	NV7000000035361	1/2 - 1 Mile WSW
W232	NV7000000034903	1/2 - 1 Mile WSW
W233	NV7000000064696	1/2 - 1 Mile WSW
W234	NV7000000064692	1/2 - 1 Mile WSW
W235	NV7000000064698	1/2 - 1 Mile WSW
W236	NV7000000064697	1/2 - 1 Mile WSW
W237	NV7000000049651	1/2 - 1 Mile WSW
W238	NV7000000049650	1/2 - 1 Mile WSW
W239	NV7000000064691	1/2 - 1 Mile WSW
W240	NV7000000052139	1/2 - 1 Mile WSW
242	NV7000000049943	1/2 - 1 Mile West
V243	NV7000000127908	1/2 - 1 Mile SSE
244	NV7000000122703	1/2 - 1 Mile South
V245	NV7000000127905	1/2 - 1 Mile SSE
Y247	NV7000000116867	1/2 - 1 Mile SSW
V248	NV7000000127906	1/2 - 1 Mile SSE
V249	NV7000000127915	1/2 - 1 Mile SSE
V250	NV7000000127907	1/2 - 1 Mile SSE
Y254	NV7000000116868	1/2 - 1 Mile SSW
V255	NV7000000127914	1/2 - 1 Mile SSE
Y256	NV7000000113708	1/2 - 1 Mile SSW
V257	NV7000000127955	1/2 - 1 Mile SSE
V258	NV7000000127911	1/2 - 1 Mile SSE
Y259	NV7000000119222	1/2 - 1 Mile SSW
Y260	NV7000000113709	1/2 - 1 Mile SSW
Y261	NV7000000113707	1/2 - 1 Mile SSW
V262	NV7000000127916	1/2 - 1 Mile SSE
V263	NV7000000127910	1/2 - 1 Mile SSE
264	NV7000000050215	1/2 - 1 Mile SW
Y265	NV7000000113706	1/2 - 1 Mile SSW
V266	NV7000000127909	1/2 - 1 Mile SSE
V267	NV7000000127913	1/2 - 1 Mile SSE
V268	NV7000000119170	1/2 - 1 Mile SSE
Y269	NV7000000119223	1/2 - 1 Mile SSW
Z270	NV7000000119171	1/2 - 1 Mile SSE
271	NV7000000055946	1/2 - 1 Mile East
V272	NV7000000127912	1/2 - 1 Mile SSE
Y273	NV7000000119226	1/2 - 1 Mile SSW
X274	NV7000000118279	1/2 - 1 Mile WNW
Z275	NV7000000055950	1/2 - 1 Mile SSE
X276	NV7000000111034	1/2 - 1 Mile WNW
Y277	NV7000000119224	1/2 - 1 Mile SSW
AA278	NV7000000098467	1/2 - 1 Mile North
AA279	NV7000000109824	1/2 - 1 Mile North
AA280	NV7000000109825	1/2 - 1 Mile North

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
AA281	NV7000000098464	1/2 - 1 Mile North
AA282	NV7000000098465	1/2 - 1 Mile North
AA283	NV7000000098466	1/2 - 1 Mile North
AA284	NV7000000109826	1/2 - 1 Mile North
AA285	NV7000000109831	1/2 - 1 Mile North
AA286	NV7000000109832	1/2 - 1 Mile North
AA287	NV7000000109833	1/2 - 1 Mile North
AA288	NV7000000109827	1/2 - 1 Mile North
AA289	NV7000000109828	1/2 - 1 Mile North
AA290	NV7000000109829	1/2 - 1 Mile North
X291	NV7000000118282	1/2 - 1 Mile WNW
X292	NV7000000111039	1/2 - 1 Mile WNW
X293	NV7000000111035	1/2 - 1 Mile WNW
Y294	NV7000000119225	1/2 - 1 Mile SSW
X295	NV7000000111038	1/2 - 1 Mile WNW
Y296	NV7000000119227	1/2 - 1 Mile SSW
X297	NV7000000118281	1/2 - 1 Mile WNW
X298	NV7000000118283	1/2 - 1 Mile WNW
X299	NV7000000118286	1/2 - 1 Mile WNW
X300	NV7000000118285	1/2 - 1 Mile WNW
AB301	NV7000000116953	1/2 - 1 Mile WNW
X302	NV7000000118278	1/2 - 1 Mile WNW
X304	NV7000000111037	1/2 - 1 Mile WNW
X305	NV7000000118284	1/2 - 1 Mile WNW
X306	NV7000000111036	1/2 - 1 Mile WNW
AB308	NV7000000116951	1/2 - 1 Mile WNW
AB309	NV7000000116952	1/2 - 1 Mile WNW
X310	NV7000000118288	1/2 - 1 Mile WNW
Z311	NV7000000118735	1/2 - 1 Mile SSE
Z312	NV7000000119489	1/2 - 1 Mile SSE
AB313	NV7000000118287	1/2 - 1 Mile WNW
Z314	NV7000000118734	1/2 - 1 Mile SSE
Z315	NV7000000119172	1/2 - 1 Mile SSE
AB316	NV7000000116950	1/2 - 1 Mile WNW
Z317	NV7000000118736	1/2 - 1 Mile SSE
AC320	NV7000000113789	1/2 - 1 Mile SSE
AC321	NV7000000113786	1/2 - 1 Mile SSE
AC322	NV7000000122701	1/2 - 1 Mile SSE
AC323	NV7000000122702	1/2 - 1 Mile SSE
AC324	NV7000000122699	1/2 - 1 Mile SSE
AC325	NV7000000113787	1/2 - 1 Mile SSE
AC326	NV7000000113788	1/2 - 1 Mile SSE
AC327	NV7000000122700	1/2 - 1 Mile SSE
AC328	NV7000000122698	1/2 - 1 Mile SSE
AC329	NV7000000114143	1/2 - 1 Mile SSE
AC330	NV7000000122704	1/2 - 1 Mile SSE
AC331	NV7000000114144	1/2 - 1 Mile SSE
AC332	NV7000000122697	1/2 - 1 Mile SSE
AD333	NV7000000124622	1/2 - 1 Mile SW
AD334	NV7000000124630	1/2 - 1 Mile SW
AE335	NV7000000094949	1/2 - 1 Mile West
AE336	NV7000000094948	1/2 - 1 Mile West

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
AE337	NV7000000098470	1/2 - 1 Mile West
AE338	NV7000000094950	1/2 - 1 Mile West
AE339	NV7000000094947	1/2 - 1 Mile West
AE340	NV7000000094944	1/2 - 1 Mile West
AE341	NV7000000094943	1/2 - 1 Mile West
AE342	NV7000000094946	1/2 - 1 Mile West
AE343	NV7000000094945	1/2 - 1 Mile West
AE344	NV7000000100907	1/2 - 1 Mile West
AE345	NV7000000100906	1/2 - 1 Mile West
AE346	NV7000000109576	1/2 - 1 Mile West
AE347	NV7000000109575	1/2 - 1 Mile West
AE348	NV7000000100905	1/2 - 1 Mile West
AE349	NV7000000100091	1/2 - 1 Mile West
AE350	NV7000000098471	1/2 - 1 Mile West
AE351	NV7000000100904	1/2 - 1 Mile West
AE352	NV7000000100092	1/2 - 1 Mile West
AE353	NV7000000064684	1/2 - 1 Mile West
AE354	NV7000000067274	1/2 - 1 Mile West
AE355	NV7000000064683	1/2 - 1 Mile West
AE356	NV7000000038788	1/2 - 1 Mile West
AE357	NV7000000038789	1/2 - 1 Mile West
AE358	NV7000000067275	1/2 - 1 Mile West
AE359	NV7000000092976	1/2 - 1 Mile West
AE360	NV7000000092977	1/2 - 1 Mile West
AE361	NV7000000082867	1/2 - 1 Mile West
AE362	NV7000000067276	1/2 - 1 Mile West
AE363	NV7000000067277	1/2 - 1 Mile West
AC365	NV7000000122795	1/2 - 1 Mile SSE
AG366	NV7000000049931	1/2 - 1 Mile SW
AD367	NV7000000124621	1/2 - 1 Mile SW
AD368	NV7000000124629	1/2 - 1 Mile SW
AD369	NV7000000124620	1/2 - 1 Mile SW
AD370	NV7000000124628	1/2 - 1 Mile SW
AH371	NV7000000085206	1/2 - 1 Mile West
AH372	NV7000000085207	1/2 - 1 Mile West
AH373	NV7000000085208	1/2 - 1 Mile West
AH374	NV7000000085203	1/2 - 1 Mile West
AH375	NV7000000085204	1/2 - 1 Mile West
AH376	NV7000000085205	1/2 - 1 Mile West
AH377	NV7000000085209	1/2 - 1 Mile West
AH378	NV7000000085213	1/2 - 1 Mile West
AH379	NV7000000085214	1/2 - 1 Mile West
AH380	NV7000000085215	1/2 - 1 Mile West
AH381	NV7000000085210	1/2 - 1 Mile West
AH382	NV7000000085211	1/2 - 1 Mile West
AH383	NV7000000085212	1/2 - 1 Mile West
AH384	NV7000000085193	1/2 - 1 Mile West
AH385	NV7000000085194	1/2 - 1 Mile West
AH386	NV7000000085195	1/2 - 1 Mile West
AH387	NV7000000085190	1/2 - 1 Mile West
AH388	NV7000000085191	1/2 - 1 Mile West
AH389	NV7000000085192	1/2 - 1 Mile West

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

STATE DATABASE WELL INFORMATION

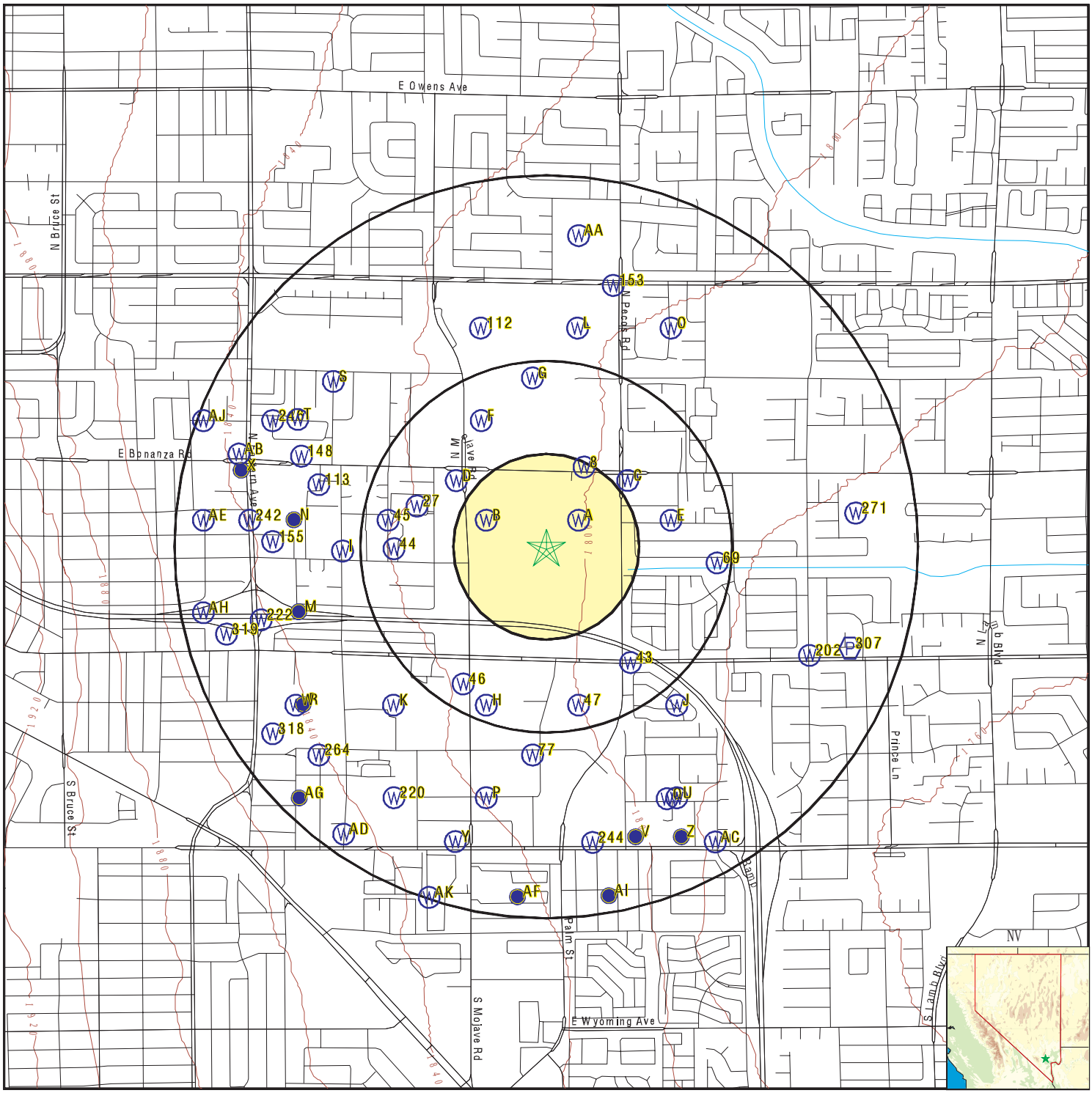
MAP ID	WELL ID	LOCATION FROM TP
AH390	NV7000000085196	1/2 - 1 Mile West
AH391	NV7000000085200	1/2 - 1 Mile West
AH392	NV7000000085201	1/2 - 1 Mile West
AH393	NV7000000085202	1/2 - 1 Mile West
AH394	NV7000000085197	1/2 - 1 Mile West
AH395	NV7000000085198	1/2 - 1 Mile West
AH396	NV7000000085199	1/2 - 1 Mile West
AH397	NV7000000085751	1/2 - 1 Mile West
AH398	NV7000000085752	1/2 - 1 Mile West
AH399	NV7000000085753	1/2 - 1 Mile West
AH400	NV7000000085748	1/2 - 1 Mile West
AH401	NV7000000085749	1/2 - 1 Mile West
AH402	NV7000000085750	1/2 - 1 Mile West
AH403	NV7000000085754	1/2 - 1 Mile West
AH404	NV7000000085758	1/2 - 1 Mile West
AH405	NV7000000085759	1/2 - 1 Mile West
AH406	NV7000000085760	1/2 - 1 Mile West
AH407	NV7000000085755	1/2 - 1 Mile West
AH408	NV7000000085756	1/2 - 1 Mile West
AH409	NV7000000085757	1/2 - 1 Mile West
AH410	NV7000000085429	1/2 - 1 Mile West
AH411	NV7000000085430	1/2 - 1 Mile West
AH412	NV7000000085431	1/2 - 1 Mile West
AH413	NV7000000085426	1/2 - 1 Mile West
AH414	NV7000000085427	1/2 - 1 Mile West
AH415	NV7000000085428	1/2 - 1 Mile West
AH416	NV7000000085741	1/2 - 1 Mile West
AH417	NV7000000085745	1/2 - 1 Mile West
AH418	NV7000000085746	1/2 - 1 Mile West
AH419	NV7000000085747	1/2 - 1 Mile West
AH420	NV7000000085742	1/2 - 1 Mile West
AH421	NV7000000085743	1/2 - 1 Mile West
AH422	NV7000000085744	1/2 - 1 Mile West
AG424	NV7000000085735	1/2 - 1 Mile SW
AG425	NV7000000098748	1/2 - 1 Mile SW
AG426	NV7000000098747	1/2 - 1 Mile SW
AG427	NV7000000098746	1/2 - 1 Mile SW
AG428	NV7000000098749	1/2 - 1 Mile SW
AG429	NV7000000124624	1/2 - 1 Mile SW
AG430	NV7000000098751	1/2 - 1 Mile SW
AG431	NV7000000098750	1/2 - 1 Mile SW
AF432	NV7000000082795	1/2 - 1 Mile South
AF433	NV7000000082794	1/2 - 1 Mile South
AF434	NV7000000082797	1/2 - 1 Mile South
AF435	NV7000000082796	1/2 - 1 Mile South
AD436	NV7000000124619	1/2 - 1 Mile SW
AD437	NV7000000124627	1/2 - 1 Mile SW
AF438	NV7000000053281	1/2 - 1 Mile South
AF439	NV7000000002245	1/2 - 1 Mile South
AF440	NV7000000053292	1/2 - 1 Mile South
AF441	NV7000000065091	1/2 - 1 Mile South
AF442	NV7000000065090	1/2 - 1 Mile South

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
AD443	NV7000000124618	1/2 - 1 Mile SW
AD444	NV7000000124626	1/2 - 1 Mile SW
AG445	NV7000000049936	1/2 - 1 Mile SW
AG446	NV7000000049917	1/2 - 1 Mile SW
AG447	NV7000000001417	1/2 - 1 Mile SW
AG448	NV7000000052724	1/2 - 1 Mile SW
AG449	NV7000000070391	1/2 - 1 Mile SW
AG450	NV7000000070390	1/2 - 1 Mile SW
AG451	NV7000000070389	1/2 - 1 Mile SW
AC452	NV7000000122724	1/2 - 1 Mile SSE
AI454	NV7000000000674	1/2 - 1 Mile South
AI455	NV7000000065221	1/2 - 1 Mile South
AI456	NV7000000065222	1/2 - 1 Mile South
AC457	NV7000000122723	1/2 - 1 Mile SSE
AD458	NV7000000124617	1/2 - 1 Mile SW
AD459	NV7000000124625	1/2 - 1 Mile SW
AD460	NV7000000124616	1/2 - 1 Mile SW
AD461	NV7000000124615	1/2 - 1 Mile SW
AJ462	NV7000000106777	1/2 - 1 Mile WNW
AJ463	NV7000000106776	1/2 - 1 Mile WNW
AJ464	NV7000000109949	1/2 - 1 Mile WNW
AJ465	NV7000000106778	1/2 - 1 Mile WNW
AK466	NV7000000053304	1/2 - 1 Mile SSW
AK467	NV7000000082993	1/2 - 1 Mile SSW
AK468	NV7000000082994	1/2 - 1 Mile SSW
AK469	NV7000000082992	1/2 - 1 Mile SSW
AK470	NV7000000082990	1/2 - 1 Mile SSW
AK471	NV7000000082991	1/2 - 1 Mile SSW
AK472	NV7000000082998	1/2 - 1 Mile SSW
AK473	NV7000000082999	1/2 - 1 Mile SSW
AK474	NV7000000082997	1/2 - 1 Mile SSW
AK475	NV7000000082995	1/2 - 1 Mile SSW
AK476	NV7000000082996	1/2 - 1 Mile SSW

PHYSICAL SETTING SOURCE MAP - 7187689.2s



- County Boundary
- Major Roads
- Contour Lines
- Earthquake epicenter, Richter 5 or greater
- Water Wells
- Public Water Supply Wells
- Cluster of Multiple Icons
- Groundwater Flow Direction
- GI Indeterminate Groundwater Flow at Location
- GV Groundwater Flow Varies at Location
- HD Closest Hydrogeological Data
- Oil, gas or related wells

SITE NAME:	Desert Pine Golf Course	CLIENT:	BEC Environmental, Inc.
ADDRESS:	APN 139-36-502-003 - 3421 E Bonanza Rd Las Vegas NV 89101	CONTACT:	Giavanna Fernandez
		INQUIRY #:	7187689.2s
LAT/LONG:	36.170604 / 115.101839	DATE:	November 28, 2022 9:44 am

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GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

A1
NE
0 - 1/8 Mile
Lower

NV WELLS **NV7000000074301**

Log #:	76089	Application #:	Not Reported
Notice of Intent:	18521	Waiver #:	Not Reported
Site Type:	New	Work Type:	Replacement Well
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DESERT PINES GOLF COURSE
Parcel #:	139-36-502-003	Subdivision Name:	Not Reported
Completion Date:	11-MAY-99	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	11-MAY-99
Gravel Pack Top:	3	Gravel Pack Bottom:	30

A2
NE
0 - 1/8 Mile
Lower

NV WELLS **NV7000000049402**

Log #:	51021	Application #:	Not Reported
Notice of Intent:	16287	Waiver #:	MO-2639
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-502-002	Subdivision Name:	Not Reported
Completion Date:	03-OCT-95	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	67
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	67	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	20
Perforation To (ft):	60	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	03-OCT-95
Gravel Pack Top:	5	Gravel Pack Bottom:	67

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

A3
NE
0 - 1/8 Mile
Lower

NV WELLS **NV7000000074302**

Log #:	76090	Application #:	Not Reported
Notice of Intent:	18521	Waiver #:	Not Reported
Site Type:	New	Work Type:	Replacement Well
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DESERT PINES GOLF COURSE
Parcel #:	139-36-502-003	Subdivision Name:	Not Reported
Completion Date:	11-MAY-99	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	11-MAY-99
Gravel Pack Top:	3	Gravel Pack Bottom:	30

A4
NE
0 - 1/8 Mile
Lower

NV WELLS **NV7000000075094**

Log #:	76886	Application #:	Not Reported
Notice of Intent:	18520	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DESERT PINES GOLF COURSE
Parcel #:	139-36-502-003	Subdivision Name:	Not Reported
Completion Date:	29-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	29-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

A5
NE
0 - 1/8 Mile
Lower

NV WELLS **NV7000000075092**

Log #:	76884	Application #:	Not Reported
Notice of Intent:	18520	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DESERT PINES GOLF COURSE
Parcel #:	139-36-502-003	Subdivision Name:	Not Reported
Completion Date:	29-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	29-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

B6
WNW
1/8 - 1/4 Mile
Higher

NV WELLS **NV7000000074300**

Log #:	76088	Application #:	Not Reported
Notice of Intent:	18519	Waiver #:	Not Reported
Site Type:	New	Work Type:	Replacement Well
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DESERT PINES GOLF COURSE
Parcel #:	139-36-502-003	Subdivision Name:	Not Reported
Completion Date:	11-MAY-99	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	11-MAY-99
Gravel Pack Top:	3	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

B7
WNW
1/8 - 1/4 Mile
Higher

NV WELLS **NV7000000075093**

Log #:	76885	Application #:	Not Reported
Notice of Intent:	18520	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DESERT PINES GOLF COURSE
Parcel #:	139-36-502-003	Subdivision Name:	Not Reported
Completion Date:	29-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	29-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

8
NNE
1/8 - 1/4 Mile
Lower

NV WELLS **NV7000000118280**

Log #:	120258	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	R-1650
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	14-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

C9
NE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000124454**

Log #:	126434	Application #:	Not Reported
Notice of Intent:	37998	Waiver #:	MO-3197
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	02-AUG-16	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	24	Perforation Interval:	1
Static Water Level:	15.4	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	02-AUG-16
Gravel Pack Top:	0	Gravel Pack Bottom:	0

C10
NE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000127333**

Log #:	129321	Application #:	Not Reported
Notice of Intent:	39619	Waiver #:	MO-3290
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	RIOS, JOSE
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	14-APR-17	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	PO BOX 1184 WOODINVILLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	14-APR-17
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

D11
NW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000129514**

Log #:	131504	Application #:	Not Reported
Notice of Intent:	40488	Waiver #:	MO-3506
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	139-36-599-003	Subdivision Name:	Not Reported
Completion Date:	15-NOV-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	PO BOX 1184 WOODINVILLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	15-NOV-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

D12
NW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000129513**

Log #:	131503	Application #:	Not Reported
Notice of Intent:	40488	Waiver #:	MO-3506
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	139-36-599-003	Subdivision Name:	Not Reported
Completion Date:	15-NOV-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	PO BOX 1184 WOODINVILLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	15-NOV-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

C13
NE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000127334**

Log #:	129322	Application #:	Not Reported
Notice of Intent:	39619	Waiver #:	MO-3290
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	RIOS, JOSE
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	13-APR-17	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	PO BOX 1184 WOODINVILLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	13-APR-17
Gravel Pack Top:	0	Gravel Pack Bottom:	0

C14
NE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000124452**

Log #:	126432	Application #:	Not Reported
Notice of Intent:	37998	Waiver #:	MO-3197
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	01-AUG-16	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	24	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	01-AUG-16
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

C15
NE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000127335**

Log #:	129323	Application #:	Not Reported
Notice of Intent:	39619	Waiver #:	MO-3290
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	RIOS, JOSE
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	14-APR-17	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	PO BOX 1184 WOODINVILLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	14-APR-17
Gravel Pack Top:	0	Gravel Pack Bottom:	0

D16
NW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000129515**

Log #:	131505	Application #:	Not Reported
Notice of Intent:	40488	Waiver #:	MO-3506
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	139-36-599-003	Subdivision Name:	Not Reported
Completion Date:	15-NOV-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	PO BOX 1184 WOODINVILLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	15-NOV-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

C17
NE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000124453**

Log #:	126433	Application #:	Not Reported
Notice of Intent:	37998	Waiver #:	MO-3197
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	02-AUG-16	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	24	Perforation Interval:	1
Static Water Level:	12.84	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	02-AUG-16
Gravel Pack Top:	0	Gravel Pack Bottom:	0

C18
NE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000124451**

Log #:	126431	Application #:	Not Reported
Notice of Intent:	37998	Waiver #:	MO-3197
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	01-AUG-16	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	24	Perforation Interval:	1
Static Water Level:	14.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	01-AUG-16
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

D19
NW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000125691**

Log #:	127671	Application #:	Not Reported
Notice of Intent:	39187	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CASON, PATRICK
Parcel #:	139-36-501-001	Subdivision Name:	Not Reported
Completion Date:	13-MAR-17	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	20	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	13-MAR-17
Gravel Pack Top:	0	Gravel Pack Bottom:	0

D20
WNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000122796**

Log #:	124775	Application #:	Not Reported
Notice of Intent:	38916	Waiver #:	MO-3118
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	139-36-501-001	Subdivision Name:	Not Reported
Completion Date:	10-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	15
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	14.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2526	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	530 W SILVER ST ELKO NV 89801		
Source Agency:	NV003	Well Drilling Begun:	10-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

E21
ENE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000084848**

Log #:	86692	Application #:	Not Reported
Notice of Intent:	22789	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DENINNO, BOB
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	05-OCT-01	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	12.8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	05-OCT-01
Gravel Pack Top:	5	Gravel Pack Bottom:	25

E22
ENE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000085710**

Log #:	87557	Application #:	Not Reported
Notice of Intent:	20278	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	SECOR
Parcel #:	140-31-101-601	Subdivision Name:	Not Reported
Completion Date:	08-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	08-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

E23
ENE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000085711**

Log #:	87558	Application #:	Not Reported
Notice of Intent:	20278	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	SECOR
Parcel #:	140-31-101-601	Subdivision Name:	Not Reported
Completion Date:	08-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	08-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

E24
ENE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000112216**

Log #:	114184	Application #:	Not Reported
Notice of Intent:	35828	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	20-JUL-11	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	26
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	13.25	Temperature:	0
Yield:	.25	Drawdown:	7
Hours Pumped:	.5	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	20-JUL-11
Gravel Pack Top:	8	Gravel Pack Bottom:	26

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

E25
ENE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000112217**

Log #:	114185	Application #:	Not Reported
Notice of Intent:	35828	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	19-JUL-11	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	26
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	13.25	Temperature:	0
Yield:	.25	Drawdown:	7
Hours Pumped:	.5	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	19-JUL-11
Gravel Pack Top:	8	Gravel Pack Bottom:	26

E26
ENE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000112218**

Log #:	114186	Application #:	Not Reported
Notice of Intent:	35828	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	140-31-101-001	Subdivision Name:	Not Reported
Completion Date:	19-JUL-11	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	31
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	13.25	Temperature:	0
Yield:	.25	Drawdown:	7
Hours Pumped:	.5	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	19-JUL-11
Gravel Pack Top:	8	Gravel Pack Bottom:	31

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

27
WNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000052723**

Log #:	54375	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	DREFKEY, WILLIAM
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	26-SEP-60	Gravel Packed:	Y
Seal Depth:	50	Depth Drilled:	150
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	150	Casing Diameter:	8.62
Casing Reduction:	0	Perforation From (ft):	60
Perforation To (ft):	150	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	30	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	192	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	20-SEP-60	Gravel Pack Top:	50
Gravel Pack Bottom:	150		

F28
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000074340**

Log #:	76128	Application #:	Not Reported
Notice of Intent:	18576	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	08-APR-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1376	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	08-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

F29
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000074341**

Log #:	76129	Application #:	Not Reported
Notice of Intent:	18576	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	08-APR-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1376	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	08-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	30

F30
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069284**

Log #:	71060	Application #:	Not Reported
Notice of Intent:	17121	Waiver #:	DW-1084
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	13-MAR-98	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	4	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	11-MAR-98
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

F31
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069285**

Log #:	71061	Application #:	Not Reported
Notice of Intent:	17121	Waiver #:	DW-1084
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	13-MAR-98	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	3	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	11-MAR-98
Gravel Pack Top:	0	Gravel Pack Bottom:	30

F32
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069573**

Log #:	71349	Application #:	Not Reported
Notice of Intent:	17120	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	22-APR-98	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	19	Casing Diameter:	3
Casing Reduction:	0	Perforation From (ft):	1
Perforation To (ft):	19	Perforation Interval:	1
Static Water Level:	17	Temperature:	65
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	22-APR-98
Gravel Pack Top:	1	Gravel Pack Bottom:	19

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

F33
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069281**

Log #:	71057	Application #:	Not Reported
Notice of Intent:	17121	Waiver #:	DW-1084
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	13-MAR-98	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	11-MAR-98
Gravel Pack Top:	0	Gravel Pack Bottom:	30

F34
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069282**

Log #:	71058	Application #:	Not Reported
Notice of Intent:	17121	Waiver #:	DW-1084
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	13-MAR-98	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	11-MAR-98
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

F35
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069283**

Log #:	71059	Application #:	Not Reported
Notice of Intent:	17121	Waiver #:	DW-1084
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	13-MAR-98	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	11-MAR-98
Gravel Pack Top:	0	Gravel Pack Bottom:	30

F36
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069574**

Log #:	71350	Application #:	Not Reported
Notice of Intent:	17120	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	22-APR-98	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	19	Casing Diameter:	3
Casing Reduction:	0	Perforation From (ft):	1
Perforation To (ft):	19	Perforation Interval:	1
Static Water Level:	17	Temperature:	65
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	22-APR-98
Gravel Pack Top:	1	Gravel Pack Bottom:	19

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

F37
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000071960**

Log #:	73740	Application #:	Not Reported
Notice of Intent:	18558	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	18-DEC-98	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	10
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	10	Casing Diameter:	3
Casing Reduction:	0	Perforation From (ft):	1
Perforation To (ft):	10	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2043	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	18-DEC-98
Gravel Pack Top:	1	Gravel Pack Bottom:	10

F38
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000072044**

Log #:	73824	Application #:	Not Reported
Notice of Intent:	18563	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	22-JAN-99	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2043	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	22-JAN-99
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

F39
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000073603**

Log #:	75384	Application #:	Not Reported
Notice of Intent:	18576	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	08-APR-99	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1376	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	08-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	30

F40
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000069575**

Log #:	71351	Application #:	Not Reported
Notice of Intent:	17120	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	22-APR-98	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	19	Casing Diameter:	3
Casing Reduction:	0	Perforation From (ft):	1
Perforation To (ft):	19	Perforation Interval:	1
Static Water Level:	17	Temperature:	65
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	22-APR-98
Gravel Pack Top:	1	Gravel Pack Bottom:	19

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

F41
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000071958**

Log #:	73738	Application #:	Not Reported
Notice of Intent:	18559	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	18-DEC-98	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	10
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	10	Casing Diameter:	3
Casing Reduction:	0	Perforation From (ft):	1
Perforation To (ft):	10	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2043	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	18-DEC-98
Gravel Pack Top:	1	Gravel Pack Bottom:	10

F42
NNW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000071959**

Log #:	73739	Application #:	Not Reported
Notice of Intent:	18557	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-802-006	Subdivision Name:	Not Reported
Completion Date:	18-DEC-98	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	10
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	10	Casing Diameter:	3
Casing Reduction:	0	Perforation From (ft):	1
Perforation To (ft):	10	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2043	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	18-DEC-98
Gravel Pack Top:	1	Gravel Pack Bottom:	10

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

43
SE
1/4 - 1/2 Mile
Lower

FED USGS **USGS40000752644**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E62 31BCC 1 NDOT		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	19800101	Well Depth:	30
Well Depth Units:	ft	Well Hole Depth:	30
Well Hole Depth Units:	ft		

Ground water levels,Number of Measurements:	7	Level reading date:	1982-11-09
Feet below surface:	9.83	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1982-03-01	Feet below surface:	9.39
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1981-06-15	Feet below surface:	9.71
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1981-02-26	Feet below surface:	9.69
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1980-09-30	Feet below surface:	10.28
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1980-06-11	Feet below surface:	9.52
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1980-03-01	Feet below surface:	9.50
Feet to sea level:	Not Reported	Note:	Not Reported

44
West
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000052666**

Log #:	54318	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	MOTT, NORMAN E
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	12-NOV-54	Gravel Packed:	Y
Seal Depth:	40	Depth Drilled:	150
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	150	Casing Diameter:	8.62
Casing Reduction:	0	Perforation From (ft):	40
Perforation To (ft):	150	Perforation Interval:	1
Static Water Level:	39	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported

Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	105	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	08-NOV-54	Gravel Pack Top:	40
Gravel Pack Bottom:	150		

45
West
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000067639**

Log #:	69406	Application #:	Not Reported
Notice of Intent:	16699	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Unused
Drill Method:	Unknown	Current Owner:	GEKAKIS, GEORGE
Parcel #:	139-36-110-038	Subdivision Name:	Not Reported
Completion Date:	05-DEC-97	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Not Reported	Quality of Lithologic Data:	Not Reported
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	694	Drilling Contractor:	WATER WELL SERVICES
Contractor Address:	4545 N RANCHO RD LAS VEGAS NV 89130		
Source Agency:	NV003	Well Drilling Begun:	05-DEC-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

46
SSW
1/4 - 1/2 Mile
Higher

FED USGS **USGS40000752643**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36DBB 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	385	Well Depth Units:	ft
Well Hole Depth:	385	Well Hole Depth Units:	ft

Ground water levels,Number of Measurements:	39	Level reading date:	1947-04-21
Feet below surface:	44.06	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1947-03-24	Feet below surface:	42.58
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-01-27	Feet below surface:	40.58

Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1946-11-19	Feet below surface:	41.71
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1946-10-21	Feet below surface:	44.49
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1946-09-23	Feet below surface:	45.12
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1946-06-21	Feet below surface:	44.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1946-05-20	Feet below surface:	42.16
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1941-04-20	Feet below surface:	27.93
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1941-03-16	Feet below surface:	28.25
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1941-02-16	Feet below surface:	30.25
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1941-01-20	Feet below surface:	28.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-12-21	Feet below surface:	29.61
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-11-23	Feet below surface:	30.15
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-10-20	Feet below surface:	30.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-09-22	Feet below surface:	30.90
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-08-24	Feet below surface:	31.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-07-14	Feet below surface:	30.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-06-22	Feet below surface:	30.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-05-11	Feet below surface:	29.20
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-04-13	Feet below surface:	28.88
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-03-16	Feet below surface:	28.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1940-02-18	Feet below surface:	28.10
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1940-01-20	Feet below surface:	27.95
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-12-17	Feet below surface:	27.95
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-11-20	Feet below surface:	28.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-10-15	Feet below surface:	28.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-09-16	Feet below surface:	28.45
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-08-20	Feet below surface:	28.82
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-07-15	Feet below surface:	28.79
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-06-16	Feet below surface:	28.65
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-05-19	Feet below surface:	28.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-04-15	Feet below surface:	27.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-03-18	Feet below surface:	27.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-02-19	Feet below surface:	27.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1939-01-28	Feet below surface:	27.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1938-12-26	Feet below surface:	27.65
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1938-11-20	Feet below surface:	27.90
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1938-08-15	Feet below surface:	28.62
Feet to sea level:	Not Reported	Note:	Not Reported

47
SSE
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000088127**

Log #:	90004	Application #:	Not Reported
Notice of Intent:	24912	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BECKER ENTERPRISES
Parcel #:	138-36-701-018	Subdivision Name:	Not Reported
Completion Date:	23-JUN-03	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	50

Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	50	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	45
Perforation To (ft):	50	Perforation Interval:	1
Static Water Level:	47	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	ELITE DRILLING INC
Contractor Address:	5115 S INDUSTRIAL RD #104 LAS VEGAS NV 89118		
Source Agency:	NV003	Well Drilling Begun:	23-JUN-03
Gravel Pack Top:	40	Gravel Pack Bottom:	50

G48
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095039**

Log #:	96968	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

G49
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095040**

Log #:	96969	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0

Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

G50
North **NV WELLS** **NV7000000095038**
1/4 - 1/2 Mile
Higher

Log #:	96967	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

G51
North **NV WELLS** **NV7000000095036**
1/4 - 1/2 Mile
Higher

Log #:	96965	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good

Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

G52
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095037**

Log #:	96966	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

G53
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095041**

Log #:	96970	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05

Gravel Pack Top:	0	Gravel Pack Bottom:	30

G54
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095664**

Log #:	97595	Application #:	Not Reported
Notice of Intent:	29400	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	Not Reported
Completion Date:	26-JUL-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-JUL-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

G55
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095665**

Log #:	97596	Application #:	Not Reported
Notice of Intent:	29400	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	Not Reported
Completion Date:	26-JUL-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-JUL-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

G56
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095663**

Log #:	97594	Application #:	Not Reported
Notice of Intent:	29400	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	Not Reported
Completion Date:	26-JUL-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-JUL-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

G57
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095042**

Log #:	96971	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

G58
North
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000095043**

Log #:	96972	Application #:	Not Reported
Notice of Intent:	29385	Waiver #:	DW-1198
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	15-JUN-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

H59
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000035369**

Log #:	36927	Application #:	Not Reported
Notice of Intent:	8568	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	COCA-COLA ENTERPRISES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	13-NOV-90	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	6	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	13-NOV-90	Gravel Pack Top:	3
Gravel Pack Bottom:	15		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

H60
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000046470**

Log #:	48076	Application #:	Not Reported
Notice of Intent:	14437	Waiver #:	MO-2534
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BREAULT, DAVID
Parcel #:	020-610-012	Subdivision Name:	Not Reported
Completion Date:	23-JUN-95	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	4670 S POLARIS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	23-JUN-95
Gravel Pack Top:	0	Gravel Pack Bottom:	0

H61
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000035368**

Log #:	36926	Application #:	Not Reported
Notice of Intent:	8568	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	COCA-COLA ENTERPRISES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	13-NOV-90	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	13-NOV-90	Gravel Pack Top:	3
Gravel Pack Bottom:	15		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

H62
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000035366**

Log #:	36924	Application #:	Not Reported
Notice of Intent:	8568	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	COCA-COLA ENTERPRISES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	14-NOV-90	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	14-NOV-90	Gravel Pack Top:	3
Gravel Pack Bottom:	20		

H63
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000035367**

Log #:	36925	Application #:	Not Reported
Notice of Intent:	8568	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Reverse Rotary	Current Owner:	COCA-COLA ENTERPRISES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	13-NOV-90	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	13-NOV-90	Gravel Pack Top:	3
Gravel Pack Bottom:	20		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

H64
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000064690**

Log #:	66445	Application #:	Not Reported
Notice of Intent:	14399	Waiver #:	MO-2534
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BREAULT, DAVID
Parcel #:	020-610-012	Subdivision Name:	Not Reported
Completion Date:	23-JAN-95	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2.37
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	9	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	23-JAN-95	Gravel Pack Top:	3
Gravel Pack Bottom:	15		

H65
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000064693**

Log #:	66448	Application #:	Not Reported
Notice of Intent:	8568	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	COCA-COLA ENTERPRISES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	24-APR-91	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	24-APR-91	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

H66
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000046497**

Log #:	48103	Application #:	Not Reported
Notice of Intent:	14437	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BREAULT, DAVID
Parcel #:	020-610-002	Subdivision Name:	Not Reported
Completion Date:	23-JUN-95	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	10
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	4670 S POLARIS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	23-JUN-95
Gravel Pack Top:	0	Gravel Pack Bottom:	0

H67
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000046471**

Log #:	48077	Application #:	Not Reported
Notice of Intent:	14437	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BREAULT, DAVID
Parcel #:	020-610-002	Subdivision Name:	Not Reported
Completion Date:	23-JUN-95	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	4670 S POLARIS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	23-JUN-95
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

H68
SSW
1/4 - 1/2 Mile
Higher

NV WELLS **NV7000000046473**

Log #:	48079	Application #:	Not Reported
Notice of Intent:	14437	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BREAULT, DAVID
Parcel #:	020-610-002	Subdivision Name:	Not Reported
Completion Date:	23-JUN-95	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	4670 S POLARIS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	23-JUN-95
Gravel Pack Top:	0	Gravel Pack Bottom:	0

69
East
1/4 - 1/2 Mile
Lower

NV WELLS **NV7000000055953**

Log #:	57610	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	LOWE, WALTER C
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	09-FEB-56	Gravel Packed:	Not Reported
Seal Depth:	50	Depth Drilled:	100
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	100	Casing Diameter:	6
Casing Reduction:	0	Perforation From (ft):	60
Perforation To (ft):	100	Perforation Interval:	1
Static Water Level:	7	Temperature:	0
Yield:	20	Drawdown:	0
Hours Pumped:	0	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	192	Drilling Contractor:	PATRICK H THOMPSON
Contractor Address:	217 S 26TH ST LAS VEGAS NV		
Source Agency:	NV003	Well Drilling Begun:	06-FEB-56
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

I70
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000121381**

Log #:	123360	Application #:	11241
Notice of Intent:	70003	Waiver #:	Not Reported
Site Type:	New	Work Type:	Replacement Well
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Air Rotary	Current Owner:	VICTORY OUTREACH LAS VEGAS
Parcel #:	139-36-110-034	Subdivision Name:	Not Reported
Completion Date:	01-MAY-15	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	440
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	440	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	340
Perforation To (ft):	440	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	ORIGINAL LOG=692	Addtl Remarks:	Not Reported
License #:	2513	Drilling Contractor:	GREAT BASIN DRILLING COMPANY
Contractor Address:	P O BOX 4220 PAHRUMP, NV 89041-		
Source Agency:	NV003	Well Drilling Begun:	27-APR-15
Gravel Pack Top:	6	Gravel Pack Bottom:	440

I71
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000122696**

Log #:	124675	Application #:	11241
Notice of Intent:	37324	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Unknown	Current Owner:	VICTORY OUTREACH LAS VEGAS
Parcel #:	139-36-110-034	Subdivision Name:	Not Reported
Completion Date:	29-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	540
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	540	Casing Diameter:	6
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	540	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	7	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2485	Drilling Contractor:	GREAT BASIN DRILLING COMPANY
Contractor Address:	1220 EAST MUNSE ROAD PAHRUMP NV 89048		
Source Agency:	NV003	Well Drilling Begun:	22-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

J72
SE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000096493**

Log #:	98430	Application #:	Not Reported
Notice of Intent:	28802	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CONOCO PHILLIPS CO
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	11-JAN-06	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2202	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	09-JAN-06
Gravel Pack Top:	8	Gravel Pack Bottom:	25

J73
SE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000096492**

Log #:	98429	Application #:	Not Reported
Notice of Intent:	28802	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CONOCO PHILLIPS CO
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	11-JAN-06	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2202	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	09-JAN-06
Gravel Pack Top:	8	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

J74
SE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000096495**

Log #:	98432	Application #:	Not Reported
Notice of Intent:	28802	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CONOCO PHILLIPS CO
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	11-JAN-06	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2202	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	09-JAN-06
Gravel Pack Top:	8	Gravel Pack Bottom:	25

J75
SE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000096497**

Log #:	98434	Application #:	Not Reported
Notice of Intent:	28802	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CONOCO PHILLIPS CO
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	11-JAN-06	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2202	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	09-JAN-06
Gravel Pack Top:	8	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

J76
SE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000096496**

Log #:	98433	Application #:	Not Reported
Notice of Intent:	28802	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CONOCO PHILLIPS CO
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	11-JAN-06	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2202	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	09-JAN-06
Gravel Pack Top:	8	Gravel Pack Bottom:	25

77
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000043692**

Log #:	45275	Application #:	Not Reported
Notice of Intent:	12571	Waiver #:	MO-2418
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	SECOR
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	25-MAR-94	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	17	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	B L WEBER GROUP INC (THE)
Contractor Address:	16825 S WEBER DR CHANDLER AZ 85226-4112		
Source Agency:	NV003	Well Drilling Begun:	25-MAR-94
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

I78
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000000635**

Log #:	692	Application #:	11241
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Cable Tool	Current Owner:	RYERSE, K C & A M
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	01-SEP-48	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	565
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	340	Casing Diameter:	8
Casing Reduction:	1	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	9	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	02-NOV-45	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

K79
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074186**

Log #:	75974	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K80
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074185**

Log #:	75973	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K81
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074188**

Log #:	75976	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K82
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074187**

Log #:	75975	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K83
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074182**

Log #:	75970	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	8
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K84
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074181**

Log #:	75969	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	8
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K85
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074184**

Log #:	75972	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K86
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074183**

Log #:	75971	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K87
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074194**

Log #:	75982	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K88
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074193**

Log #:	75981	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K89
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074471**

Log #:	76259	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K90
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074470**

Log #:	76258	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K91
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074190**

Log #:	75978	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K92
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074189**

Log #:	75977	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K93
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074192**

Log #:	75980	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K94
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074191**

Log #:	75979	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K95
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074178**

Log #:	75966	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	14
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K96
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074177**

Log #:	75965	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

K97
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074180**

Log #:	75968	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	12
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K98
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074179**

Log #:	75967	Application #:	Not Reported
Notice of Intent:	18522	Waiver #:	MO-2242
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-303-001	Subdivision Name:	Not Reported
Completion Date:	30-APR-99	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	12
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-APR-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

L99
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050105**

Log #:	51734	Application #:	Not Reported
Notice of Intent:	17532	Waiver #:	MO-2682
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	MARTINEZ, JAIME
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	23-FEB-96	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.37
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	13	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1953	Drilling Contractor:	KENT GROOVER
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV		
Source Agency:	NV003	Well Drilling Begun:	23-FEB-96
Gravel Pack Top:	3	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

L100
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050868**

Log #:	52508	Application #:	Not Reported
Notice of Intent:	17545	Waiver #:	MO-2682
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	TONY'S EXPRESS GAS MW-01
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	12-APR-96	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	12-APR-96
Gravel Pack Top:	0	Gravel Pack Bottom:	0

L101
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000096244**

Log #:	98181	Application #:	Not Reported
Notice of Intent:	29474	Waiver #:	DW-1198
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	09-DEC-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	09-DEC-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

L102
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000097007**

Log #:	98945	Application #:	Not Reported
Notice of Intent:	29749	Waiver #:	R-1312
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	Not Reported
Completion Date:	27-FEB-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	27-FEB-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

L103
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000095679**

Log #:	97610	Application #:	Not Reported
Notice of Intent:	29474	Waiver #:	DW-1198
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	31-OCT-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	31-OCT-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

L104
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000095680**

Log #:	97611	Application #:	Not Reported
Notice of Intent:	29474	Waiver #:	DW-1198
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	FREEDOM PARK
Completion Date:	31-OCT-05	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	31-OCT-05
Gravel Pack Top:	0	Gravel Pack Bottom:	30

L105
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000097008**

Log #:	98946	Application #:	Not Reported
Notice of Intent:	29749	Waiver #:	DW-1198
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	Not Reported
Completion Date:	27-FEB-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	27-FEB-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

L106
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000104358**

Log #:	106317	Application #:	Not Reported
Notice of Intent:	33905	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	31-JUL-08	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	13
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2357	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	31-JUL-08
Gravel Pack Top:	6	Gravel Pack Bottom:	23

L107
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000104359**

Log #:	106318	Application #:	Not Reported
Notice of Intent:	33905	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	31-JUL-08	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	13
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2357	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	31-JUL-08
Gravel Pack Top:	6	Gravel Pack Bottom:	23

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

L108
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000097009**

Log #:	98947	Application #:	Not Reported
Notice of Intent:	29749	Waiver #:	R-1312
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	Not Reported
Completion Date:	27-FEB-06	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	27-FEB-06
Gravel Pack Top:	0	Gravel Pack Bottom:	30

L109
North
1/2 - 1 Mile
Lower

NV WELLS **NV7000000097010**

Log #:	98948	Application #:	Not Reported
Notice of Intent:	29749	Waiver #:	DW-1198
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-25-701-002	Subdivision Name:	Not Reported
Completion Date:	27-FEB-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2231	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	27-FEB-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

K110
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000039157**

Log #:	40727	Application #:	Not Reported
Notice of Intent:	11378	Waiver #:	MO-2242
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	04-FEB-93	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	29	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	4
Perforation To (ft):	29	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1817	Drilling Contractor:	RICHARD LEBLANC
Contractor Address:	4670 S POLARIS AVE LV NV	Source Agency:	NV003
Well Drilling Begun:	04-FEB-93	Gravel Pack Top:	3
Gravel Pack Bottom:	29		

K111
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000039158**

Log #:	40728	Application #:	Not Reported
Notice of Intent:	11941	Waiver #:	MO-2242
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	05-FEB-93	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1817	Drilling Contractor:	RICHARD LEBLANC
Contractor Address:	4670 S POLARIS AVE LV NV	Source Agency:	NV003
Well Drilling Begun:	05-FEB-93	Gravel Pack Top:	4
Gravel Pack Bottom:	30		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

112
NNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000007923**

Log #:	8806	Application #:	19139
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	CITY OF LAS VEGAS
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	03-JUL-65	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	400
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	400	Casing Diameter:	16
Casing Reduction:	1	Perforation From (ft):	60
Perforation To (ft):	380	Perforation Interval:	1
Static Water Level:	21	Temperature:	0
Yield:	200	Drawdown:	0
Hours Pumped:	35	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	45	Drilling Contractor:	MCKINNEY
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	25-MAY-65	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

113
WNW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752688**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 25CCA 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	Not Reported	Well Depth Units:	Not Reported
Well Hole Depth:	Not Reported	Well Hole Depth Units:	Not Reported

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M114
WSW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752659**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36BCB 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	Not Reported	Well Depth Units:	Not Reported
Well Hole Depth:	Not Reported	Well Hole Depth Units:	Not Reported

Ground water levels,Number of Measurements:	69	Level reading date:	1990-06-09
Feet below surface:	Not Reported	Feet to sea level:	Not Reported
Note:	The well was destroyed (no water level is recorded).		
Level reading date:	1988-08-15	Feet below surface:	-11.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1988-06-06	Feet below surface:	-11.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1988-03-08	Feet below surface:	-12.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1988-02-06	Feet below surface:	-12.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-10-13	Feet below surface:	-10.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-04-29	Feet below surface:	-16.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-04-22	Feet below surface:	-17.3
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-04-16	Feet below surface:	-17.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-04-09	Feet below surface:	-17.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-04-02	Feet below surface:	-17.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-03-26	Feet below surface:	-18.3
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-03-12	Feet below surface:	-18.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-03-05	Feet below surface:	-17.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-02-27	Feet below surface:	-17.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-02-20	Feet below surface:	-17.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-02-12	Feet below surface:	-17.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-02-06	Feet below surface:	-17.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-01-28	Feet below surface:	-17.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-01-20	Feet below surface:	-17.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1987-01-08	Feet below surface:	-17.0

Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-12-31	Feet below surface:	-16.3
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-12-23	Feet below surface:	-15.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-12-19	Feet below surface:	-16.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-12-09	Feet below surface:	-14.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-12-02	Feet below surface:	-15.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-11-28	Feet below surface:	-15.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-11-22	Feet below surface:	-15.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-11-14	Feet below surface:	-13.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-11-05	Feet below surface:	-14.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-10-31	Feet below surface:	-13.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-10-24	Feet below surface:	-13.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-10-17	Feet below surface:	-13.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-10-10	Feet below surface:	-12.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-10-03	Feet below surface:	-11.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-09-26	Feet below surface:	-11.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-09-19	Feet below surface:	-10.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-09-12	Feet below surface:	-11.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-09-05	Feet below surface:	-11.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-08-28	Feet below surface:	-11.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-08-22	Feet below surface:	-11.8
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1986-08-15	Feet below surface:	-11.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-08-08	Feet below surface:	-11.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-08-01	Feet below surface:	-12.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-07-25	Feet below surface:	-12.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-07-17	Feet below surface:	-12.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-07-10	Feet below surface:	-13.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-07-03	Feet below surface:	-14.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-06-25	Feet below surface:	-15.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-06-20	Feet below surface:	-15.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-06-12	Feet below surface:	-15.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-06-05	Feet below surface:	-16.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-05-29	Feet below surface:	-16.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-05-23	Feet below surface:	-17.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-05-19	Feet below surface:	-17.3
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-05-09	Feet below surface:	-17.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-05-01	Feet below surface:	-18.6
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-04-22	Feet below surface:	-18.8
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1986-04-10	Feet below surface:	-19.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1982-03-05	Feet below surface:	-17.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1981-07-06	Feet below surface:	-13.5
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1980-02-24	Feet below surface:	-21.3
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1979-03-01	Feet below surface:	-21.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1978-03-10	Feet below surface:	-21.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1977-03-02	Feet below surface:	-20.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1976-03-03	Feet below surface:	-20.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1975-03-10	Feet below surface:	-20.0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1974-03-07	Feet below surface:	-20.2
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1973-04-25	Feet below surface:	20
Feet to sea level:	Not Reported	Note:	Not Reported

N115
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049903**

Log #:	51527	Application #:	12587
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Deepen
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	MCDONALD, LILLIE & B M
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	20-JUN-51	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	392
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	282	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	105	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	14-JUN-51	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

N116
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000086618**

Log #:	88475	Application #:	Not Reported
Notice of Intent:	37356	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	EQUILON ENTERPRISES LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported

Completion Date:	22-JAN-03	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2018	Drilling Contractor:	GREGG DRILLING & TESTING INC
Contractor Address:	2726 WALNUT AVE SIGNAL HILL CA 90806		
Source Agency:	NV003	Well Drilling Begun:	22-JAN-03
Gravel Pack Top:	4	Gravel Pack Bottom:	25

N117
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000000001**

Log #:	2	Application #:	11209
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Cable Tool	Current Owner:	MUNKERS, HARRY F & LEONA M
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	10-MAY-47	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	435
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	290	Casing Diameter:	8
Casing Reduction:	1	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	69
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	27	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	01-APR-47	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

N118
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000001536**

Log #:	1719	Application #:	12587
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	MCDONALD, B M & LILLIE
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	27-NOV-49	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	365
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	41	Casing Diameter:	8

Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	2	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	10-OCT-49	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

N119
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000086619**

Log #:	88476	Application #:	Not Reported
Notice of Intent:	37356	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	EQUILON ENTERPRISES LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	22-JAN-03	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2018	Drilling Contractor:	GREGG DRILLING & TESTING INC
Contractor Address:	2726 WALNUT AVE SIGNAL HILL CA 90806		
Source Agency:	NV003	Well Drilling Begun:	22-JAN-03
Gravel Pack Top:	4	Gravel Pack Bottom:	25

N120
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000089891**

Log #:	91795	Application #:	Not Reported
Notice of Intent:	25816	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BEASLEY, MICHAEL E
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	31-OCT-03	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0

Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2202	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	29-OCT-03
Gravel Pack Top:	3	Gravel Pack Bottom:	25

N121
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000089892**

Log #:	91796	Application #:	Not Reported
Notice of Intent:	25816	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BEASLEY, MICHAEL E
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	31-OCT-03	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2202	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	29-OCT-03
Gravel Pack Top:	3	Gravel Pack Bottom:	25

N122
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000086620**

Log #:	88477	Application #:	Not Reported
Notice of Intent:	37356	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	EQUILON ENTERPRISES LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	23-JAN-03	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2018	Drilling Contractor:	GREGG DRILLING & TESTING INC

Contractor Address:	2726 WALNUT AVE SIGNAL HILL CA 90806		
Source Agency:	NV003	Well Drilling Begun:	23-JAN-03
Gravel Pack Top:	4	Gravel Pack Bottom:	25

N123
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000086621**

Log #:	88478	Application #:	Not Reported
Notice of Intent:	37356	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	EQUILON ENTERPRISES LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	23-JAN-03	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2018	Drilling Contractor:	GREGG DRILLING & TESTING INC
Contractor Address:	2726 WALNUT AVE SIGNAL HILL CA 90806		
Source Agency:	NV003	Well Drilling Begun:	23-JAN-03
Gravel Pack Top:	5	Gravel Pack Bottom:	22

N124
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094942**

Log #:	96871	Application #:	Not Reported
Notice of Intent:	27595	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BEASLEY, MIKE
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	27-MAY-05	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	27-MAY-05
Gravel Pack Top:	3	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

N125
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111033**

Log #:	113001	Application #:	Not Reported
Notice of Intent:	60788	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	HERBST DEVELOPMENT LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	17.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-JAN-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

O126
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000108932**

Log #:	110899	Application #:	Not Reported
Notice of Intent:	35025	Waiver #:	DW-1303
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	24-APR-10	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	20
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-APR-10
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

O127
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000108933**

Log #:	110900	Application #:	Not Reported
Notice of Intent:	35025	Waiver #:	DW-1303
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	24-APR-10	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	20
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-APR-10
Gravel Pack Top:	0	Gravel Pack Bottom:	30

O128
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000108934**

Log #:	110901	Application #:	Not Reported
Notice of Intent:	35025	Waiver #:	DW-1303
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	24-APR-10	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	20
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-APR-10
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

O129
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000108929**

Log #:	110896	Application #:	Not Reported
Notice of Intent:	35025	Waiver #:	DW-1303
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	24-APR-10	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	20
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-APR-10
Gravel Pack Top:	0	Gravel Pack Bottom:	30

O130
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000108930**

Log #:	110897	Application #:	Not Reported
Notice of Intent:	35025	Waiver #:	DW-1303
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	24-APR-10	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	20
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-APR-10
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

O131
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000108931**

Log #:	110898	Application #:	Not Reported
Notice of Intent:	35025	Waiver #:	DW-1303
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	24-APR-10	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	20
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-APR-10
Gravel Pack Top:	0	Gravel Pack Bottom:	30

O132
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000109545**

Log #:	111513	Application #:	Not Reported
Notice of Intent:	64235	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	01-JUN-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	PLUGGING OF LOG 35025	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	01-JUN-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

O133
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000109546**

Log #:	111514	Application #:	Not Reported
Notice of Intent:	64235	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	01-JUN-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	PLUGGING OF LOG 35025	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	01-JUN-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

O134
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000109547**

Log #:	111515	Application #:	Not Reported
Notice of Intent:	64235	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	01-JUN-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	PLUGGING OF LOG 35025	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	01-JUN-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

O135
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000109542**

Log #:	111510	Application #:	Not Reported
Notice of Intent:	64235	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	01-JUN-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	PLUGGING OF LOG 35025	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	01-JUN-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

O136
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000109543**

Log #:	111511	Application #:	Not Reported
Notice of Intent:	64235	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	01-JUN-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	PLUGGING OF LOG 35025	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	01-JUN-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

O137
NNE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000109544**

Log #:	111512	Application #:	Not Reported
Notice of Intent:	64235	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	REBEL OIL CO
Parcel #:	140-30-301-001	Subdivision Name:	Not Reported
Completion Date:	01-JUN-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	PLUGGING OF LOG 35025	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4015 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	01-JUN-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

P138
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000038791**

Log #:	40361	Application #:	Not Reported
Notice of Intent:	9656	Waiver #:	MO-2122
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	H & W AUTO
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	02-FEB-93	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	16
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	16	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	16	Perforation Interval:	1
Static Water Level:	9	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Fair	Quality of Lithologic Data:	Fair
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1781	Drilling Contractor:	KENNETH D DONNELSON
Contractor Address:	3800 LIBERATOR WY LV NV	Source Agency:	NV003
Well Drilling Begun:	02-FEB-93	Gravel Pack Top:	4
Gravel Pack Bottom:	16		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

P139
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000038790**

Log #:	40360	Application #:	Not Reported
Notice of Intent:	9656	Waiver #:	MO-2122
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	H & W AUTO
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	08-FEB-93	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	16
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	16	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	16	Perforation Interval:	1
Static Water Level:	9	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Fair	Quality of Lithologic Data:	Fair
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1781	Drilling Contractor:	KENNETH D DONNELSON
Contractor Address:	3800 LIBERATOR WY LV NV	Source Agency:	NV003
Well Drilling Begun:	08-FEB-93	Gravel Pack Top:	4
Gravel Pack Bottom:	16		

P140
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064694**

Log #:	66449	Application #:	Not Reported
Notice of Intent:	9656	Waiver #:	MO-2122
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	H & W AUTO
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	02-FEB-92	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	16
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	16	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	16	Perforation Interval:	1
Static Water Level:	8.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1338	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	02-FEB-92	Gravel Pack Top:	4
Gravel Pack Bottom:	16		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

P141
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000084851**

Log #:	86695	Application #:	Not Reported
Notice of Intent:	22794	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	DENINNO, BOB
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	05-OCT-01	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	05-OCT-01
Gravel Pack Top:	8	Gravel Pack Bottom:	25

P142
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064695**

Log #:	66450	Application #:	Not Reported
Notice of Intent:	9656	Waiver #:	MO-2122
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	H & W AUTO
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	02-FEB-92	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	16
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	16	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	16	Perforation Interval:	1
Static Water Level:	8.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1338	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	02-FEB-92	Gravel Pack Top:	4
Gravel Pack Bottom:	16		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

M143
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000050588**

Log #:	52221	Application #:	Not Reported
Notice of Intent:	16297	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	20-DEC-95	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	19	Casing Diameter:	2.37
Casing Reduction:	0	Perforation From (ft):	4
Perforation To (ft):	19	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-95
Gravel Pack Top:	2	Gravel Pack Bottom:	19

M144
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049904**

Log #:	51528	Application #:	10919
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Cable Tool	Current Owner:	SPEIRS, KENNETH
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	15-MAY-43	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	340
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	130	Casing Diameter:	7
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	JOHN FREWALT
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	15-APR-43	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

M145
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000050593**

Log #:	52226	Application #:	Not Reported
Notice of Intent:	17000	Waiver #:	MO-2242C
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	14-FEB-96	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2.37
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	14-FEB-96
Gravel Pack Top:	3	Gravel Pack Bottom:	20

M146
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064429**

Log #:	66183	Application #:	Not Reported
Notice of Intent:	16912	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	G M A C MORTGAGE CORP
Parcel #:	139-36-210-009	Subdivision Name:	Not Reported
Completion Date:	14-MAY-97	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2044	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	14-MAY-97	Gravel Pack Top:	4
Gravel Pack Bottom:	20		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

M147
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000063068**

Log #:	64806	Application #:	Not Reported
Notice of Intent:	17267	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	G M A C MORTGAGE CORP
Parcel #:	139-36-210-009	Subdivision Name:	ARTESIAN SHOPPING CENTER
Completion Date:	14-MAR-97	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2.25
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	9	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	WEBER ENVIRONMENTAL INC
Contractor Address:	115 S WEBER DR STE 1 CHANDLER AZ 85226		
Source Agency:	NV003	Well Drilling Begun:	14-MAR-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

148
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052669**

Log #:	54321	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	BISHOP, FLOYD C & FRANCETTA
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	05-JUL-62	Gravel Packed:	Y
Seal Depth:	50	Depth Drilled:	100
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	100	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	60
Perforation To (ft):	95	Perforation Interval:	1
Static Water Level:	22	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	212	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	04-JUL-62	Gravel Pack Top:	50
Gravel Pack Bottom:	95		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q149
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055951**

Log #:	57608	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	JACKSON, GUS
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	15-AUG-52	Gravel Packed:	Not Reported
Seal Depth:	46	Depth Drilled:	110
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	78	Casing Diameter:	6
Casing Reduction:	1	Perforation From (ft):	55
Perforation To (ft):	75	Perforation Interval:	1
Static Water Level:	7	Temperature:	0
Yield:	25	Drawdown:	0
Hours Pumped:	0	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	45	Drilling Contractor:	S R MCKINNEY & SONS INC
Contractor Address:	1042 S MAIN LAS VEGAS NV	Source Agency:	NV003
Well Drilling Begun:	14-AUG-52	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

R150
WSW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752639**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36BCD 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	300	Well Depth Units:	ft
Well Hole Depth:	Not Reported	Well Hole Depth Units:	Not Reported

Ground water levels,Number of Measurements:	7	Level reading date:	1981-02-23
Feet below surface:	7.19	Feet to sea level:	Not Reported
Note:	Foreign substance was present on the surface of the water.		
Level reading date:	1980-02-24	Feet below surface:	6.19
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1979-03-01	Feet below surface:	7.39
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1978-02-28	Feet below surface:	7.29
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1977-03-02	Feet below surface:	6.92
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1974-03-07	Feet below surface:	6.91
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1973-02-17	Feet below surface:	6.5
Feet to sea level:	Not Reported	Note:	Not Reported

S151
NW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052679**

Log #:	54331	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	WALLING, BROOKS
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	18-JUN-52	Gravel Packed:	Not Reported
Seal Depth:	24	Depth Drilled:	50
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	12
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	17	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	105	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	16-JUN-52	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

T152
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052675**

Log #:	54327	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	MCKNIGHT, LAWRENCE & LOUISE
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	16-SEP-51	Gravel Packed:	Not Reported
Seal Depth:	78	Depth Drilled:	0
Depth to Bedrock:	321	Aquifer:	Not Reported
Casing Depth:	81	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	29	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	105	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	12-AUG-51	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

153
NNE
1/2 - 1 Mile
Lower

FED USGS **USGS40000752753**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 25DAA 1 USGS		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Valley Fill	Aquifer Type:	Not Reported
Construction Date:	19790928	Well Depth:	25
Well Depth Units:	ft	Well Hole Depth:	25
Well Hole Depth Units:	ft		

Ground water levels,Number of Measurements:	3	Level reading date:	1980-06-09
Feet below surface:	7.39	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1980-02-26	Feet below surface:	5.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1979-10-22	Feet below surface:	8.55
Feet to sea level:	Not Reported	Note:	Not Reported

Q154
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055952**

Log #:	57609	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	JOHNSON, DOUGLAS
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	09-AUG-60	Gravel Packed:	Y
Seal Depth:	50	Depth Drilled:	100
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	100	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	60
Perforation To (ft):	100	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	212	Drilling Contractor:	EFFINGER DRILLING & PUMP SVC
Contractor Address:	5488 W DUNCAN DR LAS VEGAS NV		
Source Agency:	NV003	Well Drilling Begun:	08-AUG-60
Gravel Pack Top:	50	Gravel Pack Bottom:	100

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

155
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000050052**

Log #:	51681	Application #:	10996
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Cable Tool	Current Owner:	METZER, W M
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	25-MAR-44	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	365
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	130	Casing Diameter:	6
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	01-MAR-44	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

S156
NW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052672**

Log #:	54324	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	HERDT, WILLIAM J
Parcel #:	139-25-410-018	Subdivision Name:	Not Reported
Completion Date:	07-SEP-56	Gravel Packed:	Y
Seal Depth:	50	Depth Drilled:	100
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	100	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	50
Perforation To (ft):	100	Perforation Interval:	1
Static Water Level:	9	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	117	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	04-SEP-56	Gravel Pack Top:	50
Gravel Pack Bottom:	100		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

N157
West
1/2 - 1 Mile
Higher

FED USGS **USGS40000752681**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 25CCC 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	Not Reported	Well Depth Units:	Not Reported
Well Hole Depth:	Not Reported	Well Hole Depth Units:	Not Reported

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T158
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052670**

Log #:	54322	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	EFFINGER, O A
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	16-SEP-53	Gravel Packed:	Not Reported
Seal Depth:	80	Depth Drilled:	250
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	80	Casing Diameter:	12
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	22	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	63	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	09-SEP-53	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

T159
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052671**

Log #:	54323	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	EFFINGER, O A
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	01-JAN-53	Gravel Packed:	Not Reported
Seal Depth:	70	Depth Drilled:	340
Depth to Bedrock:	0	Aquifer:	Not Reported

Casing Depth:	55	Casing Diameter:	12
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	63	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	16-DEC-52	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

T160
WNW **NV WELLS** **NV7000000002138**
1/2 - 1 Mile
Higher

Log #:	2348	Application #:	11233
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Cable Tool	Current Owner:	EFFINGER, O
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	03-JUL-53	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	925
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	750	Casing Diameter:	8
Casing Reduction:	1	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	35	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	63	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	27-MAY-47	Gravel Pack Top:	100
Gravel Pack Bottom:	508		

T161
WNW **NV WELLS** **NV7000000049942**
1/2 - 1 Mile
Higher

Log #:	51568	Application #:	11500
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Stock
Drill Method:	Cable Tool	Current Owner:	DAVIS, EBBIE H
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	29-NOV-46	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	348
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	317	Casing Diameter:	8
Casing Reduction:	1	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0

Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	15-SEP-46	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

T162
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052673**

Log #:	54325	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	JACOBSON, V D
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	21-JUL-59	Gravel Packed:	Not Reported
Seal Depth:	50	Depth Drilled:	150
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	150	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	100
Perforation To (ft):	150	Perforation Interval:	1
Static Water Level:	22	Temperature:	0
Yield:	80	Drawdown:	0
Hours Pumped:	0	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	45	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	20-JUL-59	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

T163
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000068087**

Log #:	69860	Application #:	Not Reported
Notice of Intent:	16700	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Unused
Drill Method:	Unknown	Current Owner:	GEKAKIS, GEORGE
Parcel #:	139-25-410-027	Subdivision Name:	Not Reported
Completion Date:	23-DEC-97	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	300
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	300	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported

License #:	694	Drilling Contractor:	WATER WELL SERVICES
Contractor Address:	6475 GARY AVE LAS VEGAS NV 89139		
Source Agency:	NV003	Well Drilling Begun:	23-DEC-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

T164
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000068089**

Log #:	69862	Application #:	Not Reported
Notice of Intent:	16701	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Unused
Drill Method:	Unknown	Current Owner:	GEKAKIS, GEORGE
Parcel #:	139-25-410-037	Subdivision Name:	Not Reported
Completion Date:	23-DEC-97	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	147
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	147	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	694	Drilling Contractor:	WATER WELL SERVICES
Contractor Address:	6475 GARY AVE LAS VEGAS NV 89139		
Source Agency:	NV003	Well Drilling Begun:	23-DEC-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

T165
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052676**

Log #:	54328	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	PALMER, NAGE
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	23-NOV-60	Gravel Packed:	Not Reported
Seal Depth:	50	Depth Drilled:	100
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	100	Casing Diameter:	8.62
Casing Reduction:	0	Perforation From (ft):	60
Perforation To (ft):	100	Perforation Interval:	1
Static Water Level:	25	Temperature:	0
Yield:	35	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	192	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	22-NOV-60	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

T166
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052678**

Log #:	54330	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Deepen
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	WADSWORTH, GLENN
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	14-MAY-59	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	150
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	150	Casing Diameter:	8.62
Casing Reduction:	0	Perforation From (ft):	90
Perforation To (ft):	150	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	45	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	12-MAY-59	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Q167
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050518**

Log #:	52151	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	02-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	02-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q168
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050517**

Log #:	52150	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	02-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	02-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Q169
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050548**

Log #:	52181	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	01-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	01-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q170
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050519**

Log #:	52152	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	03-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	03-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Q171
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050514**

Log #:	52147	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	02-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	02-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q172
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050507**

Log #:	52140	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	03-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	03-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Q173
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000000771**

Log #:	841	Application #:	11800
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Irrigation
Drill Method:	Cable Tool	Current Owner:	HENNON, C L
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	15-MAR-49	Gravel Packed:	Not Reported
Seal Depth:	42	Depth Drilled:	230
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	100	Casing Diameter:	10
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	20	Temperature:	0
Yield:	40	Drawdown:	10
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	31	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	10-JAN-49	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q174
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050512**

Log #:	52145	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	01-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	01-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Q175
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000050509**

Log #:	52142	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	03-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	03-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q176
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000072076**

Log #:	73856	Application #:	Not Reported
Notice of Intent:	18274	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BROADBENT & ASSOCIATES
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	30-NOV-98	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-NOV-98
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Q177
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000072075**

Log #:	73855	Application #:	Not Reported
Notice of Intent:	18274	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BROADBENT & ASSOCIATES
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	30-NOV-98	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-NOV-98
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q178
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000072078**

Log #:	73858	Application #:	Not Reported
Notice of Intent:	18274	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BROADBENT & ASSOCIATES
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	30-NOV-98	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-NOV-98
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Q179
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000072077**

Log #:	73857	Application #:	Not Reported
Notice of Intent:	18274	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BROADBENT & ASSOCIATES
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	30-NOV-98	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-NOV-98
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q180
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000072074**

Log #:	73854	Application #:	Not Reported
Notice of Intent:	18274	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BROADBENT & ASSOCIATES
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	30-NOV-98	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	30-NOV-98
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Q181
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055948**

Log #:	57605	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	HENNON, CAP
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	12-MAR-54	Gravel Packed:	Not Reported
Seal Depth:	50	Depth Drilled:	120
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	120	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	50
Perforation To (ft):	100	Perforation Interval:	1
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	115	Drilling Contractor:	H H SMITH & O M GULLARD
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	05-MAR-54	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q182
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055947**

Log #:	57604	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	GREENFIELD, JOHN
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	27-JUN-54	Gravel Packed:	Not Reported
Seal Depth:	48	Depth Drilled:	110
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	48	Casing Diameter:	6
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	1	Temperature:	68
Yield:	15	Drawdown:	0
Hours Pumped:	0	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	35	Drilling Contractor:	JOSEPH E METZ
Contractor Address:	N LAS VEGAS NV	Source Agency:	NV003
Well Drilling Begun:	19-JUN-54	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Q183
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000066960**

Log #:	68722	Application #:	Not Reported
Notice of Intent:	15868	Waiver #:	MO-2702
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	03-MAY-96	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	VERDE DRILLING
Contractor Address:	301 W DEER VALLEY RD #7 PHOENIX AZ 85027		
Source Agency:	NV003	Well Drilling Begun:	03-MAY-96
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Q184
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055949**

Log #:	57606	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	HENNON, CAP
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	05-MAR-54	Gravel Packed:	Not Reported
Seal Depth:	50	Depth Drilled:	120
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	120	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	50
Perforation To (ft):	110	Perforation Interval:	1
Static Water Level:	6	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	115	Drilling Contractor:	H H SMITH & O M GULLARD
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	28-FEB-54	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

T185
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000105815**

Log #:	107775	Application #:	Not Reported
Notice of Intent:	34757	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Unknown	Current Owner:	MCKNIGHT SENIOR VILLAGE II LP
Parcel #:	139-25-410-043	Subdivision Name:	Not Reported
Completion Date:	15-APR-09	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	250
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	80	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	552	Drilling Contractor:	DIMICK DRILLING
Contractor Address:	5360 N BONITA VISTA ST LAS VEGAS NV 89129		
Source Agency:	NV003	Well Drilling Begun:	13-APR-09
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

T186
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111651**

Log #:	113619	Application #:	Not Reported
Notice of Intent:	35798	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Unknown	Current Owner:	MARTINEZ, GLORIA ESTEBAN
Parcel #:	139-25-410-014	Subdivision Name:	Not Reported
Completion Date:	06-APR-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	146
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	146	Casing Diameter:	12.625
Casing Reduction:	0	Perforation From (ft):	50
Perforation To (ft):	146	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2372	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	06-APR-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Q187
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127954**

Log #:	129942	Application #:	Not Reported
Notice of Intent:	40113	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	C & C INVESTMENTS
Parcel #:	140-31-401-042	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

U188
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000102554**

Log #:	104506	Application #:	Not Reported
Notice of Intent:	31493	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	C & C INVESTMENTS CO
Parcel #:	140-31-401-042	Subdivision Name:	Not Reported
Completion Date:	06-DEC-07	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	17	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-07
Gravel Pack Top:	8	Gravel Pack Bottom:	25

U189
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000102562**

Log #:	104514	Application #:	Not Reported
Notice of Intent:	31494	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CHEN, PHILLIP
Parcel #:	140-31-413-004	Subdivision Name:	Not Reported
Completion Date:	06-DEC-07	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-07
Gravel Pack Top:	8	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

U190
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000102563**

Log #:	104515	Application #:	Not Reported
Notice of Intent:	31495	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	ACOSTA ENTERPRISES
Parcel #:	140-31-401-036	Subdivision Name:	Not Reported
Completion Date:	06-DEC-07	Gravel Packed:	Y
Seal Depth:	13	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	15
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	17	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-07
Gravel Pack Top:	13	Gravel Pack Bottom:	30

U191
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000102553**

Log #:	104505	Application #:	Not Reported
Notice of Intent:	31493	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	C & C INVESTMENTS CO
Parcel #:	140-31-401-042	Subdivision Name:	Not Reported
Completion Date:	06-DEC-07	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	17	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-07
Gravel Pack Top:	8	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

U192
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000101986**

Log #:	103937	Application #:	Not Reported
Notice of Intent:	31486	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	12-OCT-07	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	10-OCT-07
Gravel Pack Top:	8	Gravel Pack Bottom:	25

U193
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000101987**

Log #:	103938	Application #:	Not Reported
Notice of Intent:	31486	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	12-OCT-07	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	10-OCT-07
Gravel Pack Top:	8	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

U194
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000101988**

Log #:	103939	Application #:	Not Reported
Notice of Intent:	31486	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	12-OCT-07	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	10-OCT-07
Gravel Pack Top:	8	Gravel Pack Bottom:	25

U195
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000111644**

Log #:	113612	Application #:	Not Reported
Notice of Intent:	35791	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	COLLINS, CLAUDIA J
Parcel #:	140-31-401-040	Subdivision Name:	Not Reported
Completion Date:	10-MAR-11	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	26
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	19	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	10-MAR-11
Gravel Pack Top:	9	Gravel Pack Bottom:	26

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

U196
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000111645**

Log #:	113613	Application #:	Not Reported
Notice of Intent:	35792	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	140-31-499-023	Subdivision Name:	Not Reported
Completion Date:	10-MAR-11	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	2.25
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	19	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	10-MAR-11
Gravel Pack Top:	7	Gravel Pack Bottom:	23

U197
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000111646**

Log #:	113614	Application #:	Not Reported
Notice of Intent:	35792	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	140-31-499-023	Subdivision Name:	Not Reported
Completion Date:	11-MAR-11	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	26
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	19	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-MAR-11
Gravel Pack Top:	6	Gravel Pack Bottom:	26

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

U198
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000105292**

Log #:	107252	Application #:	Not Reported
Notice of Intent:	34040	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	140-31-402-001	Subdivision Name:	Not Reported
Completion Date:	07-OCT-08	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	26
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	07-OCT-08
Gravel Pack Top:	8	Gravel Pack Bottom:	25

U199
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000102565**

Log #:	104517	Application #:	Not Reported
Notice of Intent:	31496	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	C & C INVESTMENT CO
Parcel #:	140-31-401-033	Subdivision Name:	Not Reported
Completion Date:	06-DEC-07	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-07
Gravel Pack Top:	8	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

U200
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000104901**

Log #:	106861	Application #:	Not Reported
Notice of Intent:	34041	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	07-OCT-08	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	4	Drawdown:	0
Hours Pumped:	.5	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	07-OCT-08
Gravel Pack Top:	8	Gravel Pack Bottom:	25

U201
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000105291**

Log #:	107251	Application #:	Not Reported
Notice of Intent:	34042	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	PUBLIC STORAGE FUND IV
Parcel #:	140-31-403-001	Subdivision Name:	Not Reported
Completion Date:	08-OCT-08	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	26
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2371	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	08-OCT-08
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

202
ESE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055954**

Log #:	57611	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	RAY, JAMES M
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	06-OCT-53	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	200
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	60	Casing Diameter:	8.62
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	133	Drilling Contractor:	NEVADA PUMP & SUPPLY CO
Contractor Address:	412 S 4TH ST LAS VEGAS NV	Source Agency:	NV003
Well Drilling Begun:	03-OCT-53	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Q203
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000128081**

Log #:	130069	Application #:	Not Reported
Notice of Intent:	40112	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	6 ARCADION PROPERTIES LLC
Parcel #:	140-31-413-004	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R204
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074664**

Log #:	76455	Application #:	Not Reported
Notice of Intent:	19513	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	16-AUG-99	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	9.51	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	12-AUG-99
Gravel Pack Top:	3	Gravel Pack Bottom:	25

R205
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074663**

Log #:	76454	Application #:	Not Reported
Notice of Intent:	19513	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	16-AUG-99	Gravel Packed:	Y
Seal Depth:	7	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	24	Perforation Interval:	1
Static Water Level:	9.86	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	10-AUG-99
Gravel Pack Top:	7	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R206
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000076171**

Log #:	77978	Application #:	Not Reported
Notice of Intent:	19527	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	04-DEC-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

R207
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000076170**

Log #:	77977	Application #:	Not Reported
Notice of Intent:	19527	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	04-DEC-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R208
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074660**

Log #:	76451	Application #:	Not Reported
Notice of Intent:	19513	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	16-AUG-99	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	9.58	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	11-AUG-99
Gravel Pack Top:	3	Gravel Pack Bottom:	25

R209
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074659**

Log #:	76450	Application #:	Not Reported
Notice of Intent:	19513	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	16-AUG-99	Gravel Packed:	Y
Seal Depth:	7	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	8.98	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	11-AUG-99
Gravel Pack Top:	7	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R210
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074662**

Log #:	76453	Application #:	Not Reported
Notice of Intent:	19513	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	16-AUG-99	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	9.31	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	11-AUG-99
Gravel Pack Top:	3	Gravel Pack Bottom:	25

R211
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000074661**

Log #:	76452	Application #:	Not Reported
Notice of Intent:	19513	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	16-AUG-99	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	9.55	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	12-AUG-99
Gravel Pack Top:	3	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R212
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000084904**

Log #:	86748	Application #:	Not Reported
Notice of Intent:	22015	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-302-001	Subdivision Name:	Not Reported
Completion Date:	31-MAY-02	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	31-MAY-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

R213
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000084903**

Log #:	86747	Application #:	Not Reported
Notice of Intent:	22015	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-302-001	Subdivision Name:	Not Reported
Completion Date:	31-MAY-02	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	31-MAY-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R214
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000084906**

Log #:	86750	Application #:	Not Reported
Notice of Intent:	22015	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-302-001	Subdivision Name:	Not Reported
Completion Date:	31-MAY-02	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	31-MAY-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

R215
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000084905**

Log #:	86749	Application #:	Not Reported
Notice of Intent:	22015	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-36-302-001	Subdivision Name:	Not Reported
Completion Date:	31-MAY-02	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	31-MAY-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R216
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000076173**

Log #:	77980	Application #:	Not Reported
Notice of Intent:	19527	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	04-DEC-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

R217
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000076172**

Log #:	77979	Application #:	Not Reported
Notice of Intent:	19527	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	04-DEC-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

R218
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000076175**

Log #:	77982	Application #:	Not Reported
Notice of Intent:	19527	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	04-DEC-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

R219
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000076174**

Log #:	77981	Application #:	Not Reported
Notice of Intent:	19527	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CITY OF LAS VEGAS
Parcel #:	139-36-301-001	Subdivision Name:	Not Reported
Completion Date:	04-DEC-99	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2059	Drilling Contractor:	SPECTRUM EXPLORATION INC
Contractor Address:	5015 SHOREHAM PL SAN DIEGO CA 92122		
Source Agency:	NV003	Well Drilling Begun:	04-DEC-99
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

220
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000047501**

Log #:	49109	Application #:	Not Reported
Notice of Intent:	14394	Waiver #:	MO-2654
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	H & O FOODS
Parcel #:	139-36-801-001	Subdivision Name:	Not Reported
Completion Date:	09-NOV-95	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	21
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	21	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	6
Perforation To (ft):	21	Perforation Interval:	1
Static Water Level:	7.61	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1761	Drilling Contractor:	WT ENVIRONMENTAL CONSULTANTS
Contractor Address:	3611 W TOMPKINS AVE LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	09-NOV-95
Gravel Pack Top:	5	Gravel Pack Bottom:	21

V221
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127903**

Log #:	129891	Application #:	Not Reported
Notice of Intent:	40117	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-043	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

222
WSW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752656**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36BCCD1 NDOT		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	Not Reported	Well Depth:	15
Well Depth Units:	ft	Well Hole Depth:	15
Well Hole Depth Units:	ft		

Ground water levels,Number of Measurements:	7	Level reading date:	1982-03-01
Feet below surface:	9.33	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1981-06-15	Feet below surface:	9.25
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1981-02-26	Feet below surface:	8.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1980-09-30	Feet below surface:	9.36
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1980-06-11	Feet below surface:	8.54
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1980-03-02	Feet below surface:	8.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1979-07-17	Feet below surface:	9.14
Feet to sea level:	Not Reported	Note:	Not Reported

V223
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127953**

Log #:	129941	Application #:	Not Reported
Notice of Intent:	40113	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	C & C INVESTMENTS
Parcel #:	140-31-401-042	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported

Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

V224
SSE **NV WELLS** **NV7000000127904**
1/2 - 1 Mile
Lower

Log #:	129892	Application #:	Not Reported
Notice of Intent:	40117	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-043	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

W225
WSW **NV WELLS** **NV7000000035363**
1/2 - 1 Mile
Higher

Log #:	36921	Application #:	Not Reported
Notice of Intent:	6253	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	16-JAN-91	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003

Well Drilling Begun:	16-JAN-91	Gravel Pack Top:	4
Gravel Pack Bottom:	25		

W226
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000035362**

Log #:	36920	Application #:	Not Reported
Notice of Intent:	6252	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	17-JAN-91	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	16-JAN-91	Gravel Pack Top:	3
Gravel Pack Bottom:	25		

W227
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000035365**

Log #:	36923	Application #:	Not Reported
Notice of Intent:	6255	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	21-JAN-91	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	13	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	21-JAN-91	Gravel Pack Top:	4
Gravel Pack Bottom:	25		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

W228
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000035364**

Log #:	36922	Application #:	Not Reported
Notice of Intent:	6254	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	17-JAN-91	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	4
Perforation To (ft):	24	Perforation Interval:	1
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	17-JAN-91	Gravel Pack Top:	3
Gravel Pack Bottom:	25		

W229
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000034902**

Log #:	36459	Application #:	Not Reported
Notice of Intent:	9466	Waiver #:	MO-2112
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	10-DEC-91	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	RICHARD LEBLANC
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	09-DEC-91	Gravel Pack Top:	3
Gravel Pack Bottom:	25		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

W230
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000034901**

Log #:	36458	Application #:	Not Reported
Notice of Intent:	9465	Waiver #:	MO-2112
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	10-DEC-91	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	RICHARD LEBLANC
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	09-DEC-91	Gravel Pack Top:	3
Gravel Pack Bottom:	25		

W231
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000035361**

Log #:	36919	Application #:	Not Reported
Notice of Intent:	6251	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	16-JAN-91	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	13	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	DON WILSON
Contractor Address:	4670 S POLARIS LV NV	Source Agency:	NV003
Well Drilling Begun:	16-JAN-91	Gravel Pack Top:	3
Gravel Pack Bottom:	25		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

W232
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000034903**

Log #:	36460	Application #:	Not Reported
Notice of Intent:	9464	Waiver #:	MO-2112
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	10-DEC-91	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	8	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	RICHARD LEBLANC
Contractor Address:	4670 S POLARIS LAS VEGAS NV		
Source Agency:	NV003	Well Drilling Begun:	09-DEC-91
Gravel Pack Top:	3	Gravel Pack Bottom:	25

W233
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064696**

Log #:	66451	Application #:	Not Reported
Notice of Intent:	15993	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Test Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	MARK GROUP
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	18-DEC-90	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1705	Drilling Contractor:	DAVES DRILLING COMPANY
Contractor Address:	5617 W WELLS PARK RD WEST JORDON UT 84088		
Source Agency:	NV003	Well Drilling Begun:	18-DEC-90
Gravel Pack Top:	5	Gravel Pack Bottom:	22

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

W234
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064692**

Log #:	66447	Application #:	Not Reported
Notice of Intent:	16297	Waiver #:	MO-2242A
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	16-NOV-95	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2.37
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	16-NOV-95	Gravel Pack Top:	3
Gravel Pack Bottom:	20		

W235
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064698**

Log #:	66453	Application #:	Not Reported
Notice of Intent:	15993	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Test Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	MARK GROUP
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	14-DEC-90	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1705	Drilling Contractor:	DAVES DRILLING COMPANY
Contractor Address:	5617 W WELLS PARK RD WEST JORDON UT 84088		
Source Agency:	NV003	Well Drilling Begun:	14-DEC-90
Gravel Pack Top:	5	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

W236
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064697**

Log #:	66452	Application #:	Not Reported
Notice of Intent:	15993	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Test Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	MARK GROUP
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	19-DEC-90	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1705	Drilling Contractor:	DAVES DRILLING COMPANY
Contractor Address:	5617 W WELLS PARK RD WEST JORDON UT 84088		
Source Agency:	NV003	Well Drilling Begun:	19-DEC-90
Gravel Pack Top:	5	Gravel Pack Bottom:	22

W237
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049651**

Log #:	51272	Application #:	Not Reported
Notice of Intent:	16295	Waiver #:	MO-2242A
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	08-DEC-95	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	18
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	18	Casing Diameter:	2.38
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	18	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	08-DEC-95
Gravel Pack Top:	6	Gravel Pack Bottom:	18

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

W238
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049650**

Log #:	51271	Application #:	Not Reported
Notice of Intent:	16295	Waiver #:	MO-2242A
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	16-NOV-95	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2.37
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	THOMAS HIGH
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	16-NOV-95
Gravel Pack Top:	3	Gravel Pack Bottom:	20

W239
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064691**

Log #:	66446	Application #:	Not Reported
Notice of Intent:	16297	Waiver #:	MO-2242A
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	08-DEC-95	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	18
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	18	Casing Diameter:	2.37
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	18	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	08-DEC-95	Gravel Pack Top:	6
Gravel Pack Bottom:	18		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

W240
WSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052139**

Log #:	53789	Application #:	Not Reported
Notice of Intent:	16297	Waiver #:	MO-2242A
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-714-009	Subdivision Name:	Not Reported
Completion Date:	20-DEC-95	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	19	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	4
Perforation To (ft):	19	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	THOMAS HIGH
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-95
Gravel Pack Top:	3	Gravel Pack Bottom:	19

X241
WNW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752689**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36BBB 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	325	Well Depth Units:	ft
Well Hole Depth:	325	Well Hole Depth Units:	ft

Ground water levels,Number of Measurements:	67	Level reading date:	1967-05-23
Feet below surface:	18.01	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1966-12-01	Feet below surface:	-15.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1966-05-18	Feet below surface:	-20.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1966-02-15	Feet below surface:	-21.51
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1965-11-16	Feet below surface:	-13.22
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1965-08-17	Feet below surface:	-10.90
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1965-02-19	Feet below surface:	-21.20
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1965-02-11	Feet below surface:	-21.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1964-11-12	Feet below surface:	-14.72
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1964-05-19	Feet below surface:	-14.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1964-02-20	Feet below surface:	-11.00
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1963-11-15	Feet below surface:	-11.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1963-09-20	Feet below surface:	-9.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1963-05-24	Feet below surface:	-10.00
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1963-02-25	Feet below surface:	-16.00
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1962-11-17	Feet below surface:	-9.93
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1962-02-22	Feet below surface:	-15.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1961-05-10	Feet below surface:	-17.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1961-03-10	Feet below surface:	-19.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1960-12-09	Feet below surface:	-15.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1960-05-03	Feet below surface:	-11.25
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1960-02-02	Feet below surface:	-16.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1959-12-02	Feet below surface:	-13.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1959-02-18	Feet below surface:	-20.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1958-12-03	Feet below surface:	-18.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1958-09-04	Feet below surface:	-6.50
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1958-02-11	Feet below surface:	-19.90
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1957-11-20	Feet below surface:	-13.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1957-08-27	Feet below surface:	-4.29
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1957-04-09	Feet below surface:	-12.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1957-02-05	Feet below surface:	-15.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1956-11-16	Feet below surface:	-10.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1956-04-09	Feet below surface:	-12.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1956-01-30	Feet below surface:	-17.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1955-03-31	Feet below surface:	-14.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1955-01-04	Feet below surface:	-18.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1954-05-05	Feet below surface:	-13.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1954-02-05	Feet below surface:	-19.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1953-11-10	Feet below surface:	-15.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1953-05-27	Feet below surface:	-12.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1953-02-19	Feet below surface:	-22.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1952-11-12	Feet below surface:	0
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1952-05-08	Feet below surface:	-19.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1952-02-20	Feet below surface:	-22.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1951-11-13	Feet below surface:	-18.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1951-08-08	Feet below surface:	-14.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1951-05-15	Feet below surface:	-18.40
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1951-02-16	Feet below surface:	-21.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1950-11-16	Feet below surface:	-22.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1950-08-14	Feet below surface:	-16.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1950-05-11	Feet below surface:	-21.50
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1950-02-10	Feet below surface:	-22.90
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1949-11-25	Feet below surface:	-23.20
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1949-08-18	Feet below surface:	-16.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1949-05-18	Feet below surface:	-19.20
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1949-02-21	Feet below surface:	-23.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1948-11-15	Feet below surface:	-22.80
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1948-08-13	Feet below surface:	-15.10
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1948-05-26	Feet below surface:	-18.90
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1948-02-20	Feet below surface:	-26.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-11-10	Feet below surface:	-24.00
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-08-14	Feet below surface:	-13.70
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-05-16	Feet below surface:	-18.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-04-22	Feet below surface:	-20.40
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-03-25	Feet below surface:	-22.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-02-20	Feet below surface:	-32.00
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-01-27	Feet below surface:	-31.60
Feet to sea level:	Not Reported	Note:	Not Reported

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

242
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049943**

Log #:	51569	Application #:	10844
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Commercial
Drill Method:	Cable Tool	Current Owner:	DELKIN, A C
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	12-JUN-42	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	325
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	300	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	01-JUN-42	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

V243
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127908**

Log #:	129896	Application #:	Not Reported
Notice of Intent:	40117	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-043	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

244
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000122703**

Log #:	124682	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

V245
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127905**

Log #:	129893	Application #:	Not Reported
Notice of Intent:	40117	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-043	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

246
WNW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752722**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 25CC 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Las Vegas Formation
Aquifer Type:	Not Reported	Construction Date:	19530101
Well Depth:	55	Well Depth Units:	ft
Well Hole Depth:	340	Well Hole Depth Units:	ft

Ground water levels,Number of Measurements:	1	Level reading date:	1953-01-01
Feet below surface:	18	Feet to sea level:	Not Reported
Note:	Not Reported		

Y247
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000116867**

Log #:	118844	Application #:	Not Reported
Notice of Intent:	37678	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	16-AUG-13	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	21	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	6
Perforation To (ft):	21	Perforation Interval:	1
Static Water Level:	11.57	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	16-AUG-13
Gravel Pack Top:	4	Gravel Pack Bottom:	22

V248
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127906**

Log #:	129894	Application #:	Not Reported
Notice of Intent:	40117	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC

Parcel #:	140-31-401-043	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

V249
SSE
1/2 - 1 Mile
Higher

NV WELLS **NV7000000127915**

Log #:	129903	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

V250
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127907**

Log #:	129895	Application #:	Not Reported
Notice of Intent:	40117	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-043	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported

Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

V251
SSE **FED USGS** **USGS40000752572**
1/2 - 1 Mile
Higher

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36DDD 3 USBR LG047		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	Not Reported	Well Depth:	100
Well Depth Units:	ft	Well Hole Depth:	Not Reported
Well Hole Depth Units:	Not Reported		

V252
SSE **FED USGS** **USGS40000752573**
1/2 - 1 Mile
Higher

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36DDD 2 USBR LG048		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	Not Reported	Well Depth:	40
Well Depth Units:	ft	Well Hole Depth:	Not Reported
Well Hole Depth Units:	Not Reported		

Ground water levels,Number of Measurements:	3	Level reading date:	1976-03-04
Feet below surface:	11.32	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1973-03-05	Feet below surface:	10.92
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1972-02-01	Feet below surface:	11.87
Feet to sea level:	Not Reported	Note:	Not Reported

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

V253
SSE
1/2 - 1 Mile
Higher

FED USGS **USGS40000752571**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36DDD 1 USBR LG047		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	19700101	Well Depth:	97.2
Well Depth Units:	ft	Well Hole Depth:	97.2
Well Hole Depth Units:	ft		

Ground water levels,Number of Measurements:	3	Level reading date:	1973-03-05
Feet below surface:	12.82	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1972-04-11	Feet below surface:	14.31
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1971-05-24	Feet below surface:	14.48
Feet to sea level:	Not Reported	Note:	Not Reported

Y254
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000116868**

Log #:	118845	Application #:	Not Reported
Notice of Intent:	37678	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	16-AUG-13	Gravel Packed:	Y
Seal Depth:	4	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	21	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	6
Perforation To (ft):	21	Perforation Interval:	1
Static Water Level:	11.57	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	16-AUG-13
Gravel Pack Top:	4	Gravel Pack Bottom:	22

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

V255
SSE
1/2 - 1 Mile
Higher

NV WELLS **NV7000000127914**

Log #:	129902	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Y256
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000113708**

Log #:	115680	Application #:	Not Reported
Notice of Intent:	36864	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	THOMPSON, JOHN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	30-AUG-12	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	27
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	27	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	11.3	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	30-AUG-12
Gravel Pack Top:	3	Gravel Pack Bottom:	27

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

V257
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127955**

Log #:	129943	Application #:	Not Reported
Notice of Intent:	40111	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	ALOSTA ENTERPRISE
Parcel #:	140-31-401-036	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-FEB-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

V258
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127911**

Log #:	129899	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Y259
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000119222**

Log #:	121200	Application #:	Not Reported
Notice of Intent:	37791	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	26-SEP-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	26-SEP-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Y260
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000113709**

Log #:	115681	Application #:	Not Reported
Notice of Intent:	36864	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	THOMPSON, JOHN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	30-AUG-12	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	27
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	27	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	10.72	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	30-AUG-12
Gravel Pack Top:	3	Gravel Pack Bottom:	27

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Y261
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000113707**

Log #:	115679	Application #:	Not Reported
Notice of Intent:	36864	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	THOMPSON, JOHN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	31-AUG-12	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	27
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	27	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	10.23	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD NE WOODINVILLE		
Source Agency:	NV003	Well Drilling Begun:	31-AUG-12
Gravel Pack Top:	3	Gravel Pack Bottom:	27

V262
SSE
1/2 - 1 Mile
Higher

NV WELLS **NV7000000127916**

Log #:	129904	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

V263
SSE
1/2 - 1 Mile
Higher

NV WELLS **NV7000000127910**

Log #:	129898	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

264
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000050215**

Log #:	51845	Application #:	11284
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	SUNRISE ACRES WATER ASSOCIATION
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	01-DEC-45	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	500
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	467	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	223
Perforation To (ft):	419	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	24-OCT-45	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Y265
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000113706**

Log #:	115678	Application #:	Not Reported
Notice of Intent:	36864	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	THOMPSON, JOHN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	31-AUG-12	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	27
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	27	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	10.85	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD NE WOODINVILLE		
Source Agency:	NV003	Well Drilling Begun:	31-AUG-12
Gravel Pack Top:	3	Gravel Pack Bottom:	27

V266
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127909**

Log #:	129897	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

V267
SSE
1/2 - 1 Mile
Higher

NV WELLS **NV7000000127913**

Log #:	129901	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

V268
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000119170**

Log #:	121148	Application #:	Not Reported
Notice of Intent:	37769	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-401-040	Subdivision Name:	Not Reported
Completion Date:	04-AUG-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2245	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	04-AUG-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Y269
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000119223**

Log #:	121201	Application #:	Not Reported
Notice of Intent:	37791	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	26-SEP-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	26-SEP-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Z270
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000119171**

Log #:	121149	Application #:	Not Reported
Notice of Intent:	37768	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-499-023	Subdivision Name:	Not Reported
Completion Date:	04-AUG-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2245	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	04-AUG-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

271
East
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055946**

Log #:	57603	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Other-see remarks
Drill Method:	Cable Tool	Current Owner:	CONNER, DONALD W
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	03-FEB-51	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	70
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	21	Casing Diameter:	6
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	24	Temperature:	68
Yield:	30	Drawdown:	0
Hours Pumped:	0	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	PROP USE=UNKNOWN	Addtl Remarks:	Not Reported
License #:	35	Drilling Contractor:	JOSEPH E METZ
Contractor Address:	N LAS VEGAS NV	Source Agency:	NV003
Well Drilling Begun:	25-JAN-51	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

V272
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000127912**

Log #:	129900	Application #:	Not Reported
Notice of Intent:	40115	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CIRCLE K STORES INC
Parcel #:	140-31-401-035	Subdivision Name:	Not Reported
Completion Date:	30-MAR-18	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2512	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	500 MAIN STREET WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	28-MAR-18
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Y273
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000119226**

Log #:	121204	Application #:	Not Reported
Notice of Intent:	37791	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	26-SEP-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	26-SEP-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

X274
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118279**

Log #:	120257	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	R-1651
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	19	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	14-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Z275
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000055950**

Log #:	57607	Application #:	Not Reported
Notice of Intent:	18	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	HODSON, ERNEST F
Parcel #:	Not Reported	Subdivision Name:	VALLEY ACRES
Completion Date:	06-AUG-52	Gravel Packed:	Y
Seal Depth:	50	Depth Drilled:	110
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	75	Casing Diameter:	6
Casing Reduction:	0	Perforation From (ft):	50
Perforation To (ft):	75	Perforation Interval:	1
Static Water Level:	8	Temperature:	0
Yield:	20	Drawdown:	0
Hours Pumped:	0	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	35	Drilling Contractor:	JOSEPH E METZ
Contractor Address:	N LAS VEGAS NV	Source Agency:	NV003
Well Drilling Begun:	30-JUL-52	Gravel Pack Top:	50
Gravel Pack Bottom:	74		

X276
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111034**

Log #:	113002	Application #:	Not Reported
Notice of Intent:	60789	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	HERBST DEVELOPMENT LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	19	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-JAN-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Y277
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000119224**

Log #:	121202	Application #:	Not Reported
Notice of Intent:	37791	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	26-SEP-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	26-SEP-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AA278
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098467**

Log #:	100409	Application #:	Not Reported
Notice of Intent:	28880	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HILLIARD, KEN
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	07-AUG-06	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	11.1	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	03-AUG-06
Gravel Pack Top:	6	Gravel Pack Bottom:	23

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AA279
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109824**

Log #:	111792	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	ORIGINAL LOG 106318	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AA280
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109825**

Log #:	111793	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	ORIGINAL LOG 106317	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AA281
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098464**

Log #:	100406	Application #:	Not Reported
Notice of Intent:	28880	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HILLIARD, KEN
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	07-AUG-06	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	11.1	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	03-AUG-06
Gravel Pack Top:	6	Gravel Pack Bottom:	23

AA282
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098465**

Log #:	100407	Application #:	Not Reported
Notice of Intent:	28880	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HILLIARD, KEN
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	07-AUG-06	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	11.1	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	03-AUG-06
Gravel Pack Top:	6	Gravel Pack Bottom:	23

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AA283
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098466**

Log #:	100408	Application #:	Not Reported
Notice of Intent:	28880	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HILLIARD, KEN
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	07-AUG-06	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	8
Perforation To (ft):	23	Perforation Interval:	1
Static Water Level:	11.1	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	03-AUG-06
Gravel Pack Top:	6	Gravel Pack Bottom:	23

AA284
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109826**

Log #:	111794	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AA285
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109831**

Log #:	111799	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AA286
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109832**

Log #:	111800	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AA287
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109833**

Log #:	111801	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	ORIGINAL LOG 100409	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AA288
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109827**

Log #:	111795	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	ORIGINAL LOG 100406	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AA289
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109828**

Log #:	111796	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AA290
North
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109829**

Log #:	111797	Application #:	Not Reported
Notice of Intent:	35083	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	WETHERBEE FAMILY TRUST
Parcel #:	139-25-601-004	Subdivision Name:	Not Reported
Completion Date:	19-MAY-10	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2378	Drilling Contractor:	YELLOW JACKET DRILLING SERVICES LL
Contractor Address:	P O BOX 801 GILBERT, AZ 85299		
Source Agency:	NV003	Well Drilling Begun:	18-MAY-10
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

X291
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118282**

Log #:	120260	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	R-1650
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	14-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

X292
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111039**

Log #:	113007	Application #:	Not Reported
Notice of Intent:	60789	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	HERBST DEVELOPMENT LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-JAN-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

X293
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111035**

Log #:	113003	Application #:	Not Reported
Notice of Intent:	60789	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	HERBST DEVELOPMENT LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-JAN-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Y294
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000119225**

Log #:	121203	Application #:	Not Reported
Notice of Intent:	37791	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	26-SEP-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	26-SEP-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

X295
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111038**

Log #:	113006	Application #:	Not Reported
Notice of Intent:	60789	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	HERBST DEVELOPMENT LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-JAN-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Y296
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000119227**

Log #:	121205	Application #:	Not Reported
Notice of Intent:	37791	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-36-812-013	Subdivision Name:	Not Reported
Completion Date:	26-SEP-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	26-SEP-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

X297
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118281**

Log #:	120259	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	R-1650
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	14-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

X298
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118283**

Log #:	120261	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	14-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

X299
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118286**

Log #:	120264	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	14-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

X300
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118285**

Log #:	120263	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	14-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AB301
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000116953**

Log #:	118930	Application #:	Not Reported
Notice of Intent:	37711	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	05-DEC-13	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	20	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	05-DEC-13
Gravel Pack Top:	0	Gravel Pack Bottom:	0

X302
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118278**

Log #:	120256	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	R-1651
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	13-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	13-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Z303
SSE
1/2 - 1 Mile
Lower

FED USGS **USGS40000752579**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E62 31CCD 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	75	Well Depth Units:	ft
Well Hole Depth:	110	Well Hole Depth Units:	ft

Ground water levels,Number of Measurements:	3	Level reading date:	1956-02-14
Feet below surface:	3.33	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1955-10-04	Feet below surface:	5.38
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1955-02-09	Feet below surface:	1.68
Feet to sea level:	Not Reported	Note:	Not Reported

X304
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111037**

Log #:	113005	Application #:	Not Reported
Notice of Intent:	60789	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	HERBST DEVELOPMENT LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	17	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-JAN-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

X305
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118284**

Log #:	120262	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	13-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	13-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

X306
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000111036**

Log #:	113004	Application #:	Not Reported
Notice of Intent:	60789	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	HERBST DEVELOPMENT LLC
Parcel #:	139-36-110-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-11	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	1
Static Water Level:	17.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	11-JAN-11
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

307
ESE
1/2 - 1 Mile
Lower

FRDS PWS **NV0000176**

Epa region:	09	State:	NV
Pwsid:	NV0000176	Pwsname:	LAS CASITAS TRAILER PARK
Cityserved:	Not Reported	Stateserved:	NV
Zipserved:	Not Reported	Fipscounty:	32003
Status:	Closed	Retpopsrvd:	0
Pwssvcconn:	65	Psource longname:	Groundwater
Pwstype:	CWS	Owner:	Private
Contact:	LAS CASITAS TRAILER PARK	Contactorgname:	Not Reported
Contactphone:	702-643-3136	Contactaddress1:	Not Reported
Contactaddress2:	3440 N LAS VEGAS BLVD	Contactcity:	NO LAS VEGAS
Contactstate:	NV	Contactzip:	89115
Pwsactivitycode:	N		

PWS ID:	NV0000176	PWS name:	LAS CASITAS TRAILER PARK
Address:	3440 N LAS VEGAS BLVD	Care of:	Not Reported
City:	NO LAS VEGAS	State:	NV
Zip:	89115	Owner:	LAS CASITAS TRAILER PARK
Source code:	Ground water	Population:	130

PWS ID:	NV0000176	PWS type:	System Owner/Responsible Party
PWS name:	GILBERT & ELIZABETH BRYAN	PWS address:	Not Reported
PWS city:	LAS VEGAS	PWS state:	NV
PWS zip:	89110	PWS ID:	NV0000176
Activity status:	Active	Date system activated:	4807
Date system deactivated:	Not Reported	Retail population:	00000130
System name:	LAS CASITAS TRAILER PARK	System address:	Not Reported
System address:	3440 N LAS VEGAS BLVD	System city:	NO LAS VEGAS
System state:	NV	System zip:	89030

County FIPS:	003	City served:	NO LAS VEGAS
Population served:	101 - 500 Persons	Treatment:	Untreated
Latitude:	361000	Longitude:	1150511
State:	NV	Latitude degrees:	36
Latitude minutes:	10	Latitude seconds:	0.0000
Longitude degrees:	115	Longitude minutes:	5
Longitude seconds:	11.0000		

PWS currently has or had major violation(s) or enforcement:Yes

Violation ID:	9400004	Violation source ID:	Not Reported
PWS telephone:	Not Reported	Contaminant:	COLIFORM (TCR)
Violation type:	Max Contaminant Level, Monthly (TCR)		
Violation start date:	060194	Violation end date:	063094
Violation period (months):	001	Violation awareness date:	Not Reported
Major violator:	Not Reported	Maximum contaminant level:	Not Reported
Number of required samples:	Not Reported	Number of samples taken:	Not Reported
Analysis method:	Not Reported	Analysis result:	Not Reported

PWS currently has or had major violation(s) or enforcement:Yes

Violation ID:	9400003	Violation source ID:	Not Reported
PWS telephone:	Not Reported	Contaminant:	COLIFORM (TCR)

Violation type:	Monitoring, Repeat Minor (TCR)		
Violation start date:	060194	Violation end date:	063094
Violation period (months):	001	Violation awareness date:	Not Reported
Major violator:	No	Maximum contaminant level:	Not Reported
Number of required samples:	Not Reported	Number of samples taken:	Not Reported
Analysis method:	Not Reported	Analysis result:	Not Reported

PWS currently has or had major violation(s) or enforcement:Yes

Violation ID:	9400002	Violation source ID:	Not Reported
PWS telephone:	Not Reported	Contaminant:	COLIFORM (TCR)
Violation type:	Max Contaminant Level, Monthly (TCR)		
Violation start date:	050194	Violation end date:	053194
Violation period (months):	001	Violation awareness date:	Not Reported
Major violator:	Not Reported	Maximum contaminant level:	Not Reported
Number of required samples:	Not Reported	Number of samples taken:	Not Reported
Analysis method:	Not Reported	Analysis result:	Not Reported

PWS currently has or had major violation(s) or enforcement:Yes

Violation ID:	9400001	Violation source ID:	Not Reported
PWS telephone:	Not Reported	Contaminant:	COLIFORM (TCR)
Violation type:	Monitoring, Repeat Major (TCR)		
Violation start date:	050194	Violation end date:	053194
Violation period (months):	001	Violation awareness date:	Not Reported
Major violator:	Yes	Maximum contaminant level:	Not Reported
Number of required samples:	Not Reported	Number of samples taken:	Not Reported
Analysis method:	Not Reported	Analysis result:	Not Reported

AB308
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000116951**

Log #:	118928	Application #:	Not Reported
Notice of Intent:	37711	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	05-DEC-13	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	21	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	05-DEC-13
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AB309
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000116952**

Log #:	118929	Application #:	Not Reported
Notice of Intent:	37711	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	05-DEC-13	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	21	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	05-DEC-13
Gravel Pack Top:	0	Gravel Pack Bottom:	0

X310
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118288**

Log #:	120266	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	13-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	13-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Z311
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000118735**

Log #:	120713	Application #:	Not Reported
Notice of Intent:	37766	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	05-AUG-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2245	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	05-AUG-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Z312
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000119489**

Log #:	121467	Application #:	Not Reported
Notice of Intent:	37781	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	PUBLIC STORAGE INC
Parcel #:	140-31-403-001	Subdivision Name:	Not Reported
Completion Date:	24-SEP-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2.375
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2492	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	24-SEP-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AB313
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000118287**

Log #:	120265	Application #:	Not Reported
Notice of Intent:	37774	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	13-MAY-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2111	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	13-MAY-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Z314
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000118734**

Log #:	120712	Application #:	Not Reported
Notice of Intent:	37766	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	05-AUG-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2245	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	05-AUG-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Z315
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000119172**

Log #:	121150	Application #:	Not Reported
Notice of Intent:	37768	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-499-023	Subdivision Name:	Not Reported
Completion Date:	04-AUG-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	23	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2245	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	04-AUG-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AB316
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000116950**

Log #:	118927	Application #:	Not Reported
Notice of Intent:	37711	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	05-DEC-13	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	22	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	CASCADE DRILLING LP
Contractor Address:	19404 WOODINVILLE SNOHOMISH RD WOODNVLLE WA 98072		
Source Agency:	NV003	Well Drilling Begun:	05-DEC-13
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

Z317
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000118736**

Log #:	120714	Application #:	Not Reported
Notice of Intent:	37766	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	05-AUG-14	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	15	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2245	Drilling Contractor:	NATIONAL EWP INC
Contractor Address:	630 LINCOLN AVE WOODLAND, CA 95695		
Source Agency:	NV003	Well Drilling Begun:	05-AUG-14
Gravel Pack Top:	0	Gravel Pack Bottom:	0

318
SW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752630**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36CBC 1	Type:	Well
Description:	Not Reported	HUC:	15010015
Drainage Area:	Not Reported	Drainage Area Units:	Not Reported
Contrib Drainage Area:	Not Reported	Contrib Drainage Area Unts:	Not Reported
Aquifer:	Not Reported	Formation Type:	Not Reported
Aquifer Type:	Not Reported	Construction Date:	Not Reported
Well Depth:	25	Well Depth Units:	ft
Well Hole Depth:	25	Well Hole Depth Units:	ft

Ground water levels,Number of Measurements:	12	Level reading date:	1947-12-15
Feet below surface:	7.34	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1947-11-10	Feet below surface:	7.39
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-10-22	Feet below surface:	7.76
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-09-09	Feet below surface:	7.81
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-08-15	Feet below surface:	7.25
Feet to sea level:	Not Reported	Note:	Not Reported

Level reading date:	1947-07-22	Feet below surface:	7.22
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-06-24	Feet below surface:	6.89
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-05-16	Feet below surface:	6.69
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-04-22	Feet below surface:	6.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-03-25	Feet below surface:	6.60
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1947-02-20	Feet below surface:	6.72
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1946-04-25	Feet below surface:	6.84
Feet to sea level:	Not Reported	Note:	Not Reported

319
WSW **FED USGS** **USGS40000752657**
1/2 - 1 Mile
Higher

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 35ADD 1 USBR LG100		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	Not Reported	Well Depth:	11
Well Depth Units:	ft	Well Hole Depth:	Not Reported
Well Hole Depth Units:	Not Reported		

Ground water levels,Number of Measurements:	4	Level reading date:	1977-03-07
Feet below surface:	8.03	Feet to sea level:	Not Reported
Note:	Not Reported		
Level reading date:	1976-03-04	Feet below surface:	7.74
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1974-01-10	Feet below surface:	6.30
Feet to sea level:	Not Reported	Note:	Not Reported
Level reading date:	1973-03-29	Feet below surface:	7.98
Feet to sea level:	Not Reported	Note:	Not Reported

AC320
SSE **NV WELLS** **NV7000000113789**
1/2 - 1 Mile
Lower

Log #:	115761	Application #:	Not Reported
Notice of Intent:	36376	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well

Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	15-JUN-12	Gravel Packed:	Y
Seal Depth:	7	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS, NV 89119		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-12
Gravel Pack Top:	7	Gravel Pack Bottom:	24

AC321
SSE **NV WELLS** **NV7000000113786**
1/2 - 1 Mile
Lower

Log #:	115758	Application #:	Not Reported
Notice of Intent:	36376	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	15-JUN-12	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	24
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	24	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	9
Perforation To (ft):	24	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS, NV 89119		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-12
Gravel Pack Top:	8	Gravel Pack Bottom:	24

AC322
SSE **NV WELLS** **NV7000000122701**
1/2 - 1 Mile
Lower

Log #:	124680	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22

Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AC323
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000122702**

Log #:	124681	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AC324
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000122699**

Log #:	124678	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0

Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AC325
SSE **NV WELLS** **NV7000000113787**
1/2 - 1 Mile
Lower

Log #:	115759	Application #:	Not Reported
Notice of Intent:	36376	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	15-JUN-12	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	13	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS, NV 89119		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-12
Gravel Pack Top:	6	Gravel Pack Bottom:	22

AC326
SSE **NV WELLS** **NV7000000113788**
1/2 - 1 Mile
Lower

Log #:	115760	Application #:	Not Reported
Notice of Intent:	36376	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	15-JUN-12	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good

Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS, NV 89119		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-12
Gravel Pack Top:	6	Gravel Pack Bottom:	22

AC327
SSE **NV WELLS** **NV7000000122700**
1/2 - 1 Mile
Lower

Log #:	124679	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AC328
SSE **NV WELLS** **NV7000000122698**
1/2 - 1 Mile
Lower

Log #:	124677	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15

Gravel Pack Top:	0	Gravel Pack Bottom:	0

AC329
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000114143**

Log #:	116115	Application #:	Not Reported
Notice of Intent:	37011	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	09-JAN-13	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	13	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2477	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS, NV 89119		
Source Agency:	NV003	Well Drilling Begun:	09-JAN-13
Gravel Pack Top:	6	Gravel Pack Bottom:	23

AC330
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000122704**

Log #:	124683	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AC331
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000114144**

Log #:	116116	Application #:	Not Reported
Notice of Intent:	37011	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	09-JAN-13	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	23
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	7
Perforation To (ft):	22	Perforation Interval:	1
Static Water Level:	13	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2477	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS, NV 89119		
Source Agency:	NV003	Well Drilling Begun:	09-JAN-13
Gravel Pack Top:	6	Gravel Pack Bottom:	23

AC332
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000122697**

Log #:	124676	Application #:	Not Reported
Notice of Intent:	38910	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BIG DADDYS OIL LLC
Parcel #:	140-31-403-002	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AD333
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124622**

Log #:	126602	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	27-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	27-APR-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD334
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124630**

Log #:	126610	Application #:	Not Reported
Notice of Intent:	38546	Waiver #:	DW-1396
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	21-JUN-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	21-JUN-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE335
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094949**

Log #:	96878	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AE336
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094948**

Log #:	96877	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE337
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098470**

Log #:	100412	Application #:	Not Reported
Notice of Intent:	28879	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	08-AUG-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	08-AUG-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AE338
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094950**

Log #:	96879	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE339
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094947**

Log #:	96876	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AE340
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094944**

Log #:	96873	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE341
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094943**

Log #:	96872	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AE342
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094946**

Log #:	96875	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE343
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000094945**

Log #:	96874	Application #:	Not Reported
Notice of Intent:	28855	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	14-JUN-05	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	14-JUN-05
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AE344
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000100907**

Log #:	102856	Application #:	Not Reported
Notice of Intent:	30678	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	SECOR
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	04-MAR-07	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	35	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	02-MAR-07
Gravel Pack Top:	8	Gravel Pack Bottom:	35

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation

Database | EDR ID Number

AE345
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000100906**

Log #:	102855	Application #:	Not Reported
Notice of Intent:	30678	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	SECOR
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	04-MAR-07	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	35	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	02-MAR-07
Gravel Pack Top:	8	Gravel Pack Bottom:	35

AE346
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109576**

Log #:	111544	Application #:	Not Reported
Notice of Intent:	32494	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ & JALEH
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	10-JUN-10	Gravel Packed:	Y
Seal Depth:	6	Depth Drilled:	31
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2399	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	10-JUN-10
Gravel Pack Top:	8	Gravel Pack Bottom:	31

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation

Database | EDR ID Number

AE347
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109575**

Log #:	111543	Application #:	Not Reported
Notice of Intent:	32494	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	FARIDIAN, BEHROOZ & JALEH
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	11-JUN-10	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	32
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2399	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	11-JUN-10
Gravel Pack Top:	7	Gravel Pack Bottom:	32

AE348
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000100905**

Log #:	102854	Application #:	Not Reported
Notice of Intent:	30678	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	SECOR
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	04-MAR-07	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	35	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	02-MAR-07
Gravel Pack Top:	8	Gravel Pack Bottom:	35

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE349
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000100091**

Log #:	102038	Application #:	Not Reported
Notice of Intent:	28879	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	08-AUG-06	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	08-AUG-06
Gravel Pack Top:	3	Gravel Pack Bottom:	25

AE350
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098471**

Log #:	100413	Application #:	Not Reported
Notice of Intent:	28879	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	08-AUG-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	08-AUG-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE351
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000100904**

Log #:	102853	Application #:	Not Reported
Notice of Intent:	30678	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	SECOR
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	04-MAR-07	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	35
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	35	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	35	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	02-MAR-07
Gravel Pack Top:	8	Gravel Pack Bottom:	35

AE352
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000100092**

Log #:	102039	Application #:	Not Reported
Notice of Intent:	28879	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	BRANKOV, RON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	08-AUG-06	Gravel Packed:	Y
Seal Depth:	1	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4.25
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2272	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	08-AUG-06
Gravel Pack Top:	3	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE353
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064684**

Log #:	66439	Application #:	Not Reported
Notice of Intent:	10465	Waiver #:	MO-2225
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HARDING LAWSON ASSOCIATES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	29-DEC-92	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1487	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	29-DEC-92	Gravel Pack Top:	5
Gravel Pack Bottom:	30		

AE354
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000067274**

Log #:	69038	Application #:	Not Reported
Notice of Intent:	16201	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CHEVRON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	17-JUL-97	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	WEBER ENVIRONMENTAL INC
Contractor Address:	115 S WEBER DR STE 1 CHANDLER AZ 85226		
Source Agency:	NV003	Well Drilling Begun:	17-JUL-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE355
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000064683**

Log #:	66438	Application #:	Not Reported
Notice of Intent:	10464	Waiver #:	MO-2225
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HARDING LAWSON ASSOCIATES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	28-DEC-92	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1487	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	28-DEC-92	Gravel Pack Top:	5
Gravel Pack Bottom:	30		

AE356
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000038788**

Log #:	40358	Application #:	Not Reported
Notice of Intent:	10466	Waiver #:	MO-2225
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HARDING LAWSON ASSOCIATES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	30-DEC-92	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	32
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Fair	Quality of Lithologic Data:	Fair
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1487	Drilling Contractor:	WEBER ENVIRONMENTAL INC
Contractor Address:	4301 S VALLEY VIEW #21 LV NV		
Source Agency:	NV003	Well Drilling Begun:	30-DEC-92
Gravel Pack Top:	5	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE357
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000038789**

Log #:	40359	Application #:	Not Reported
Notice of Intent:	10467	Waiver #:	MO-2225
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HARDING LAWSON ASSOCIATES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	28-DEC-92	Gravel Packed:	Y
Seal Depth:	5	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Fair	Quality of Lithologic Data:	Fair
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1487	Drilling Contractor:	Not Reported
Contractor Address:	4301 S VALLEY VIEW DR LV NV		
Source Agency:	NV003	Well Drilling Begun:	28-DEC-92
Gravel Pack Top:	5	Gravel Pack Bottom:	30

AE358
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000067275**

Log #:	69039	Application #:	Not Reported
Notice of Intent:	16201	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CHEVRON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	17-JUL-97	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	WEBER ENVIRONMENTAL INC
Contractor Address:	115 S WEBER DR STE 1 CHANDLER AZ 85226		
Source Agency:	NV003	Well Drilling Begun:	17-JUL-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE359
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000092976**

Log #:	94895	Application #:	Not Reported
Notice of Intent:	25996	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	GILLESPIE, GRACIE
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	10-NOV-04	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	21
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	21	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	11
Perforation To (ft):	21	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	08-NOV-04
Gravel Pack Top:	8	Gravel Pack Bottom:	21

AE360
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000092977**

Log #:	94896	Application #:	Not Reported
Notice of Intent:	25996	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CHRISTIE, KYLE
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	10-NOV-04	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	21
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	21	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	11
Perforation To (ft):	21	Perforation Interval:	1
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2193	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	08-NOV-04
Gravel Pack Top:	8	Gravel Pack Bottom:	21

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE361
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082867**

Log #:	84705	Application #:	Not Reported
Notice of Intent:	22702	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CHEVRON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	10-AUG-01	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	0
Static Water Level:	18	Temperature:	0
Yield:	3	Drawdown:	10
Hours Pumped:	.25	Test Method:	Piston Pump
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2107	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	10-AUG-01
Gravel Pack Top:	8	Gravel Pack Bottom:	30

AE362
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000067276**

Log #:	69040	Application #:	Not Reported
Notice of Intent:	16201	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CHEVRON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	17-JUL-97	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	WEBER ENVIRONMENTAL INC
Contractor Address:	115 S WEBER DR STE 1 CHANDLER AZ 85226		
Source Agency:	NV003	Well Drilling Begun:	17-JUL-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AE363
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000067277**

Log #:	69041	Application #:	Not Reported
Notice of Intent:	16201	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	CHEVRON
Parcel #:	139-35-501-002	Subdivision Name:	Not Reported
Completion Date:	17-JUL-97	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	12	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2057	Drilling Contractor:	WEBER ENVIRONMENTAL INC
Contractor Address:	115 S WEBER DR STE 1 CHANDLER AZ 85226		
Source Agency:	NV003	Well Drilling Begun:	17-JUL-97
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AF364
South
1/2 - 1 Mile
Higher

FED USGS **USGS40000752556**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S21 E61 01AA 1 LVVWD W037B		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	19531219	Well Depth:	150
Well Depth Units:	ft	Well Hole Depth:	150
Well Hole Depth Units:	ft		

AC365
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000122795**

Log #:	124774	Application #:	Not Reported
Notice of Intent:	38911	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	SOUTHERN NEVADA HOUSING
Parcel #:	140-31-402-001	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	25

Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AG366
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049931**

Log #:	51555	Application #:	10503
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	CLARK, E A
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	01-JUL-40	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	637
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	437	Casing Diameter:	5.62
Casing Reduction:	0	Perforation From (ft):	220
Perforation To (ft):	225	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	01-MAY-40	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

AD367
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124621**

Log #:	126601	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	27-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1

Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	27-APR-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD368
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124629**

Log #:	126609	Application #:	Not Reported
Notice of Intent:	38546	Waiver #:	DW-1396
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	21-JUN-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	21-JUN-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD369
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124620**

Log #:	126600	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	27-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good

Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	27-APR-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD370
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124628**

Log #:	126608	Application #:	Not Reported
Notice of Intent:	38546	Waiver #:	DW-1396
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	21-JUN-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	21-JUN-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH371
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085206**

Log #:	87053	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02

Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH372
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085207**

Log #:	87054	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH373
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085208**

Log #:	87055	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH374
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085203**

Log #:	87050	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH375
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085204**

Log #:	87051	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH376
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085205**

Log #:	87052	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH377
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085209**

Log #:	87056	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH378
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085213**

Log #:	87060	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH379
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085214**

Log #:	87061	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH380
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085215**

Log #:	87062	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH381
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085210**

Log #:	87057	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH382
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085211**

Log #:	87058	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH383
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085212**

Log #:	87059	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH384
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085193**

Log #:	87040	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH385
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085194**

Log #:	87041	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH386
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085195**

Log #:	87042	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH387
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085190**

Log #:	87037	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH388
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085191**

Log #:	87038	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH389
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085192**

Log #:	87039	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH390
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085196**

Log #:	87043	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH391
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085200**

Log #:	87047	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH392
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085201**

Log #:	87048	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH393
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085202**

Log #:	87049	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH394
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085197**

Log #:	87044	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH395
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085198**

Log #:	87045	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH396
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085199**

Log #:	87046	Application #:	Not Reported
Notice of Intent:	23108	Waiver #:	DW-1150
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	03-SEP-02	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	21-AUG-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH397
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085751**

Log #:	87598	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH398
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085752**

Log #:	87599	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH399
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085753**

Log #:	87600	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH400
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085748**

Log #:	87595	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH401
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085749**

Log #:	87596	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH402
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085750**

Log #:	87597	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH403
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085754**

Log #:	87601	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH404
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085758**

Log #:	87605	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH405
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085759**

Log #:	87606	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH406
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085760**

Log #:	87607	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH407
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085755**

Log #:	87602	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH408
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085756**

Log #:	87603	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH409
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085757**

Log #:	87604	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH410
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085429**

Log #:	87276	Application #:	Not Reported
Notice of Intent:	23116	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	26-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AH411
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085430**

Log #:	87277	Application #:	Not Reported
Notice of Intent:	23116	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	26-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH412
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085431**

Log #:	87278	Application #:	Not Reported
Notice of Intent:	23116	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	26-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AH413
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085426**

Log #:	87273	Application #:	Not Reported
Notice of Intent:	23116	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	26-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH414
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085427**

Log #:	87274	Application #:	Not Reported
Notice of Intent:	23116	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	26-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AH415
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085428**

Log #:	87275	Application #:	Not Reported
Notice of Intent:	23116	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	26-OCT-02	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2161	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	26-OCT-02
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH416
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085741**

Log #:	87588	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH417
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085745**

Log #:	87592	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH418
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085746**

Log #:	87593	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH419
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085747**

Log #:	87594	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH420
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085742**

Log #:	87589	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AH421
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085743**

Log #:	87590	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AH422
West
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085744**

Log #:	87591	Application #:	Not Reported
Notice of Intent:	24304	Waiver #:	DW-1150
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY SCHOOL DISTRICT
Parcel #:	139-35-710-001	Subdivision Name:	Not Reported
Completion Date:	11-JAN-03	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	14
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	11	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1301	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	20-DEC-02
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AI423
South
1/2 - 1 Mile
Higher

FED USGS **USGS40000752555**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S21 E62 06BB 1 LVVWD W037A		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	19481017	Well Depth:	480
Well Depth Units:	ft	Well Hole Depth:	480
Well Hole Depth Units:	ft		

AG424
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000085735**

Log #:	87582	Application #:	Not Reported
Notice of Intent:	22028	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	SILVER SADDLE SALOON
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	02-JAN-03	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	21

Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	21	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	11
Perforation To (ft):	21	Perforation Interval:	1
Static Water Level:	14.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1589	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	02-JAN-03
Gravel Pack Top:	9	Gravel Pack Bottom:	21

AG425
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098748**

Log #:	100690	Application #:	Not Reported
Notice of Intent:	29717	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	SILVER SADDLE SALOON
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	01-AUG-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	ELITE DRILLING INC
Contractor Address:	4255 W POST RD LAS VEGAS NV 89118		
Source Agency:	NV003	Well Drilling Begun:	01-AUG-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AG426
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098747**

Log #:	100689	Application #:	Not Reported
Notice of Intent:	29718	Waiver #:	R-1320
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	SILVER SADDLE SALOON
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	05-AUG-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0

Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	ELITE DRILLING INC
Contractor Address:	5115 S INDUSTRIAL RD #104 LAS VEGAS NV 89118		
Source Agency:	NV003	Well Drilling Begun:	05-AUG-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AG427
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098746**

Log #:	100688	Application #:	Not Reported
Notice of Intent:	29718	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	SILVER SADDLE SALOON
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	01-SEP-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	0
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	ELITE DRILLING INC
Contractor Address:	5115 S INDUSTRIAL RD #104 LAS VEGAS NV 89118		
Source Agency:	NV003	Well Drilling Begun:	01-SEP-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AG428
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098749**

Log #:	100691	Application #:	Not Reported
Notice of Intent:	29717	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	SILVER SADDLE SALOON
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	01-AUG-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good

Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	ELITE DRILLING INC
Contractor Address:	5115 S INDUSTRIAL RD #104 LAS VEGAS NV 89118		
Source Agency:	NV003	Well Drilling Begun:	01-AUG-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AG429
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124624**

Log #:	126604	Application #:	Not Reported
Notice of Intent:	38546	Waiver #:	DW-1396
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	21-JUN-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	21-JUN-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AG430
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098751**

Log #:	100693	Application #:	Not Reported
Notice of Intent:	29717	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	SILVER SADDLE SALOON
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	01-AUG-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	ELITE DRILLING INC
Contractor Address:	5115 S INDUSTRIAL RD #104 LAS VEGAS NV 89118		
Source Agency:	NV003	Well Drilling Begun:	01-AUG-06

Gravel Pack Top:	0	Gravel Pack Bottom:	0

AG431
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000098750**

Log #:	100692	Application #:	Not Reported
Notice of Intent:	29717	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Hydraulic Rotary-Mud	Current Owner:	SILVER SADDLE SALOON
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	01-AUG-06	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	ELITE DRILLING INC
Contractor Address:	5115 S INDUSTRIAL RD #104 LAS VEGAS NV 89118		
Source Agency:	NV003	Well Drilling Begun:	01-AUG-06
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AF432
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082795**

Log #:	84633	Application #:	Not Reported
Notice of Intent:	21971	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	162-01-510-001	Subdivision Name:	Not Reported
Completion Date:	25-JUL-01	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2183	Drilling Contractor:	T H F DRILLING INC
Contractor Address:	9431 RESENDA AVE FONTANA CA 92335		
Source Agency:	NV003	Well Drilling Begun:	25-JUL-01
Gravel Pack Top:	4	Gravel Pack Bottom:	25

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AF433
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082794**

Log #:	84632	Application #:	Not Reported
Notice of Intent:	21971	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	162-01-510-001	Subdivision Name:	Not Reported
Completion Date:	25-JUL-01	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2183	Drilling Contractor:	T H F DRILLING INC
Contractor Address:	9431 RESENDA AVE FONTANA CA 92335		
Source Agency:	NV003	Well Drilling Begun:	25-JUL-01
Gravel Pack Top:	4	Gravel Pack Bottom:	25

AF434
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082797**

Log #:	84635	Application #:	Not Reported
Notice of Intent:	21971	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	162-01-510-001	Subdivision Name:	Not Reported
Completion Date:	25-JUL-01	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2183	Drilling Contractor:	T H F DRILLING INC
Contractor Address:	9431 RESENDA AVE FONTANA CA 92335		
Source Agency:	NV003	Well Drilling Begun:	25-JUL-01
Gravel Pack Top:	4	Gravel Pack Bottom:	25

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AF435
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082796**

Log #:	84634	Application #:	Not Reported
Notice of Intent:	21971	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REBEL OIL CO
Parcel #:	162-01-510-001	Subdivision Name:	Not Reported
Completion Date:	25-JUL-01	Gravel Packed:	Y
Seal Depth:	2	Depth Drilled:	25
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	25	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	25	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2183	Drilling Contractor:	T H F DRILLING INC
Contractor Address:	9431 RESENDA AVE FONTANA CA 92335		
Source Agency:	NV003	Well Drilling Begun:	25-JUL-01
Gravel Pack Top:	4	Gravel Pack Bottom:	25

AD436
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124619**

Log #:	126599	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	27-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	27-APR-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AD437
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124627**

Log #:	126607	Application #:	Not Reported
Notice of Intent:	38546	Waiver #:	DW-1396
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	21-JUN-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	21-JUN-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AF438
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000053281**

Log #:	54933	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	MCKINNEY, S R
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	31-OCT-55	Gravel Packed:	Not Reported
Seal Depth:	60	Depth Drilled:	200
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	200	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	140
Perforation To (ft):	200	Perforation Interval:	1
Static Water Level:	8	Temperature:	0
Yield:	35	Drawdown:	0
Hours Pumped:	0	Test Method:	Bucket
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	45	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	26-OCT-55	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AF439
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000002245**

Log #:	2456	Application #:	15239
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	MEADOWS TRAILER PARK
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	19-DEC-53	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	150
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	45	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	9	Temperature:	72
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	134	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	10-DEC-53	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

AF440
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000053292**

Log #:	54944	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	TAYLOR, GLADYS R
Parcel #:	Not Reported	Subdivision Name:	EAST MEADOWS
Completion Date:	09-APR-53	Gravel Packed:	Not Reported
Seal Depth:	40	Depth Drilled:	150
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	40	Casing Diameter:	6.62
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	14	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	105	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	07-APR-53	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation

Database | EDR ID Number

AF441
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000065091**

Log #:	66846	Application #:	Not Reported
Notice of Intent:	14056	Waiver #:	MO-2519
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HARDING LAWSON ASSOCIATES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	19-DEC-94	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	B L WEBER GROUP INC (THE)
Contractor Address:	16825 S WEBER DR CHANDLER AZ 85226-4112		
Source Agency:	NV003	Well Drilling Begun:	19-DEC-94
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AF442
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000065090**

Log #:	66845	Application #:	Not Reported
Notice of Intent:	14056	Waiver #:	MO-2519
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	HARDING LAWSON ASSOCIATES
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	19-DEC-94	Gravel Packed:	N
Seal Depth:	0	Depth Drilled:	19
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	16	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1910	Drilling Contractor:	B L WEBER GROUP INC (THE)
Contractor Address:	16825 S WEBER DR CHANDLER AZ 85226-4112		
Source Agency:	NV003	Well Drilling Begun:	19-DEC-94
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AD443
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124618**

Log #:	126598	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	27-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	27-APR-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD444
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124626**

Log #:	126606	Application #:	Not Reported
Notice of Intent:	38546	Waiver #:	DW-1396
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	21-JUN-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	21-JUN-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AG445
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049936**

Log #:	51561	Application #:	11207
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Unknown	Current Owner:	CLARK, WILLIAM
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	20-DEC-45	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	200
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	143	Casing Diameter:	10
Casing Reduction:	1	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	15-DEC-45	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

AG446
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000049917**

Log #:	51541	Application #:	11263
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	BIEL, LOUIS G & MARGARET C
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	01-SEP-45	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	346
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	290	Casing Diameter:	10
Casing Reduction:	1	Perforation From (ft):	266
Perforation To (ft):	290	Perforation Interval:	1
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	01-JUL-45	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation

Database | EDR ID Number

AG447
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000001417**

Log #:	1587	Application #:	9652
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	Replacement Well
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	SUNRISE PARK ASSOCIATION
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	01-DEC-50	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	450
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	439	Casing Diameter:	8
Casing Reduction:	1	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	0	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	09-NOV-50	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

AG448
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000052724**

Log #:	54376	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	ELLINGHAM, HERBERT
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	17-AUG-50	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	140
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	44	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	30	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	45	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	16-AUG-50	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AG449
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000070391**

Log #:	72168	Application #:	Not Reported
Notice of Intent:	17850	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REMEDIATION SCIENCE
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	22-JUN-98	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	13	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	22-JUN-98
Gravel Pack Top:	3	Gravel Pack Bottom:	20

AG450
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000070390**

Log #:	72167	Application #:	Not Reported
Notice of Intent:	17850	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REMEDIATION SCIENCE
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	22-JUN-98	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	10.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	22-JUN-98
Gravel Pack Top:	3	Gravel Pack Bottom:	20

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AG451
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000070389**

Log #:	72166	Application #:	Not Reported
Notice of Intent:	17850	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	REMEDIATION SCIENCE
Parcel #:	139-36-410-059	Subdivision Name:	Not Reported
Completion Date:	22-JUN-98	Gravel Packed:	Y
Seal Depth:	3	Depth Drilled:	20
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	20	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	5
Perforation To (ft):	20	Perforation Interval:	1
Static Water Level:	7.7	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1869	Drilling Contractor:	CONVERSE CONSULTANTS
Contractor Address:	731 PILOT RD STE H LAS VEGAS NV 89119-4429		
Source Agency:	NV003	Well Drilling Begun:	22-JUN-98
Gravel Pack Top:	3	Gravel Pack Bottom:	20

AC452
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000122724**

Log #:	124703	Application #:	Not Reported
Notice of Intent:	38912	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	161-06-199-026	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AG453
SW
1/2 - 1 Mile
Higher

FED USGS **USGS40000752598**

Organization ID:	USGS-NV	Organization Name:	USGS Nevada Water Science Center
Monitor Location:	212 S20 E61 36CC 1 LVVWD W058		
Type:	Well	Description:	Not Reported
HUC:	15010015	Drainage Area:	Not Reported
Drainage Area Units:	Not Reported	Contrib Drainage Area:	Not Reported
Contrib Drainage Area Unts:	Not Reported	Aquifer:	Not Reported
Formation Type:	Not Reported	Aquifer Type:	Not Reported
Construction Date:	19501201	Well Depth:	450
Well Depth Units:	ft	Well Hole Depth:	450
Well Hole Depth Units:	ft		

AI454
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000000674**

Log #:	737	Application #:	12424
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Public Supply (Municipal)
Drill Method:	Cable Tool	Current Owner:	MEADOWS WATER & LAND CO
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	17-OCT-48	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	480
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	70	Casing Diameter:	11
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	5	Temperature:	0
Yield:	75	Drawdown:	80
Hours Pumped:	24	Test Method:	Unknown
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	63	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	23-SEP-48	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

AI455
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000065221**

Log #:	66976	Application #:	Not Reported
Notice of Intent:	13686	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	SILVER STATE PETROLEUM
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	09-MAR-95	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30

Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1661	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	09-MAR-95
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AI456
South
1/2 - 1 Mile
Higher

NV WELLS **NV7000000065222**

Log #:	66977	Application #:	Not Reported
Notice of Intent:	13686	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	SILVER STATE PETROLEUM
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	09-MAR-95	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	0	Casing Diameter:	0
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	0	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	1661	Drilling Contractor:	ALLEN DRILLING INC
Contractor Address:	4847 S VALLEY VIEW LAS VEGAS NV 89103		
Source Agency:	NV003	Well Drilling Begun:	09-MAR-95
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AC457
SSE
1/2 - 1 Mile
Lower

NV WELLS **NV7000000122723**

Log #:	124702	Application #:	Not Reported
Notice of Intent:	38912	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	161-06-199-026	Subdivision Name:	Not Reported
Completion Date:	22-DEC-15	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	22
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	22	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0

Static Water Level:	13	Temperature:	78
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID ST LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	21-DEC-15
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AD458
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124617**

Log #:	126597	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	27-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	27-APR-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD459
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124625**

Log #:	126605	Application #:	Not Reported
Notice of Intent:	38546	Waiver #:	DW-1396
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Unknown	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	21-JUN-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good

Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	21-JUN-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD460
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124616**

Log #:	126596	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	27-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	27-APR-16
Gravel Pack Top:	0	Gravel Pack Bottom:	30

AD461
SW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000124615**

Log #:	126595	Application #:	Not Reported
Notice of Intent:	38071	Waiver #:	DW-1396
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Dewater
Drill Method:	Bored or Augered	Current Owner:	CLARK COUNTY
Parcel #:	139-36-499-009	Subdivision Name:	Not Reported
Completion Date:	25-APR-16	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2090	Drilling Contractor:	VIKING DRILLERS INC
Contractor Address:	5950 GRANITE LAKE DRIVE GRANITE BAY CA 95746		
Source Agency:	NV003	Well Drilling Begun:	25-APR-16

Gravel Pack Top:	0	Gravel Pack Bottom:	30

AJ462
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000106777**

Log #:	108738	Application #:	Not Reported
Notice of Intent:	32420	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	04-AUG-09	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	18	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	04-AUG-09
Gravel Pack Top:	8	Gravel Pack Bottom:	30

AJ463
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000106776**

Log #:	108737	Application #:	Not Reported
Notice of Intent:	32420	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	04-AUG-09	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	19	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	04-AUG-09
Gravel Pack Top:	8	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AJ464
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000109949**

Log #:	111917	Application #:	Not Reported
Notice of Intent:	32498	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	20-JUL-10	Gravel Packed:	Y
Seal Depth:	9	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	17	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2097	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7150 PLACID STREET LAS VEGAS NV 89119		
Source Agency:	NV003	Well Drilling Begun:	20-JUL-10
Gravel Pack Top:	9	Gravel Pack Bottom:	30

AJ465
WNW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000106778**

Log #:	108739	Application #:	Not Reported
Notice of Intent:	32420	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	7-ELEVEN
Parcel #:	139-26-801-003	Subdivision Name:	Not Reported
Completion Date:	05-AUG-09	Gravel Packed:	Y
Seal Depth:	8	Depth Drilled:	30
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	30	Casing Diameter:	4.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	30	Perforation Interval:	1
Static Water Level:	19	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2381	Drilling Contractor:	W D C EXPLORATION & WELLS
Contractor Address:	500 MAIN ST WOODLAND CA 95695		
Source Agency:	NV003	Well Drilling Begun:	05-AUG-09
Gravel Pack Top:	8	Gravel Pack Bottom:	30

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AK466
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000053304**

Log #:	54956	Application #:	Not Reported
Notice of Intent:	0	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Domestic
Drill Method:	Cable Tool	Current Owner:	TIEDE, LARRY
Parcel #:	Not Reported	Subdivision Name:	Not Reported
Completion Date:	14-MAY-50	Gravel Packed:	Not Reported
Seal Depth:	40	Depth Drilled:	85
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	63	Casing Diameter:	8
Casing Reduction:	0	Perforation From (ft):	0
Perforation To (ft):	0	Perforation Interval:	0
Static Water Level:	10	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	45	Drilling Contractor:	Not Reported
Contractor Address:	Not Reported	Source Agency:	NV003
Well Drilling Begun:	12-MAY-50	Gravel Pack Top:	0
Gravel Pack Bottom:	0		

AK467
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082993**

Log #:	84831	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	13-AUG-01	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	13-AUG-01
Gravel Pack Top:	8	Gravel Pack Bottom:	15

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AK468
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082994**

Log #:	84832	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	13-AUG-01	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	13-AUG-01
Gravel Pack Top:	8	Gravel Pack Bottom:	15

AK469
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082992**

Log #:	84830	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	13-AUG-01	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	13-AUG-01
Gravel Pack Top:	8	Gravel Pack Bottom:	15

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AK470
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082990**

Log #:	84828	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	13-AUG-01	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	13-AUG-01
Gravel Pack Top:	8	Gravel Pack Bottom:	15

AK471
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082991**

Log #:	84829	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	New	Work Type:	New
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Bored or Augered	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	13-AUG-01	Gravel Packed:	Y
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2.5
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	13-AUG-01
Gravel Pack Top:	8	Gravel Pack Bottom:	15

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AK472
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082998**

Log #:	84836	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	15-AUG-01	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	15-AUG-01
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AK473
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082999**

Log #:	84837	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	15-AUG-01	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	15-AUG-01
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation | Database | EDR ID Number

AK474
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082997**

Log #:	84835	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	15-AUG-01	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	15-AUG-01
Gravel Pack Top:	0	Gravel Pack Bottom:	0

AK475
SSW
1/2 - 1 Mile
Higher

NV WELLS **NV7000000082995**

Log #:	84833	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	15-AUG-01	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	15-AUG-01
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation

Database	EDR ID Number
NV WELLS	**NV7000000082996**

AK476
SSW
1/2 - 1 Mile
Higher

Log #:	84834	Application #:	Not Reported
Notice of Intent:	22704	Waiver #:	Not Reported
Site Type:	Existing	Work Type:	Plug or Abandonment
Work Remarks:	Not Reported	Proposed Use:	Monitoring Well
Drill Method:	Unknown	Current Owner:	LOWES
Parcel #:	162-01-102-003	Subdivision Name:	Not Reported
Completion Date:	15-AUG-01	Gravel Packed:	Not Reported
Seal Depth:	0	Depth Drilled:	15
Depth to Bedrock:	0	Aquifer:	Not Reported
Casing Depth:	15	Casing Diameter:	2
Casing Reduction:	0	Perforation From (ft):	10
Perforation To (ft):	15	Perforation Interval:	1
Static Water Level:	12.5	Temperature:	0
Yield:	0	Drawdown:	0
Hours Pumped:	0	Test Method:	Not Reported
Quality of Construction Data:	Good	Quality of Lithologic Data:	Good
Remarks:	Not Reported	Addtl Remarks:	Not Reported
License #:	2173	Drilling Contractor:	EAGLE DRILLING SERVICES LLC
Contractor Address:	7560 W SAHARA AVE STE 101 LAS VEGAS NV 89117		
Source Agency:	NV003	Well Drilling Begun:	15-AUG-01
Gravel Pack Top:	0	Gravel Pack Bottom:	0

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS
RADON

AREA RADON INFORMATION

State Database: NV Radon

Radon Test Results

# Tests	# < 4 pci/L	# > 4 pCi/L	% > 4 pCi/L	Average	Max
6	5	1	16.67	1.33	4.1

Federal EPA Radon Zone for CLARK County: 3

Note: Zone 1 indoor average level > 4 pCi/L.
: Zone 2 indoor average level >= 2 pCi/L and <= 4 pCi/L.
: Zone 3 indoor average level < 2 pCi/L.

Federal Area Radon Information for Zip Code: 89101

Number of sites tested: 6

Area	Average Activity	% <4 pCi/L	% 4-20 pCi/L	% >20 pCi/L
Living Area - 1st Floor	0.667 pCi/L	100%	0%	0%
Living Area - 2nd Floor	Not Reported	Not Reported	Not Reported	Not Reported
Basement	Not Reported	Not Reported	Not Reported	Not Reported

PHYSICAL SETTING SOURCE RECORDS SEARCHED

TOPOGRAPHIC INFORMATION

USGS 7.5' Digital Elevation Model (DEM)
Source: United States Geologic Survey
EDR acquired the USGS 7.5' Digital Elevation Model in 2002 and updated it in 2006. The 7.5 minute DEM corresponds to the USGS 1:24,000- and 1:25,000-scale topographic quadrangle maps. The DEM provides elevation data with consistent elevation units and projection.

Current USGS 7.5 Minute Topographic Map
Source: U.S. Geological Survey

HYDROLOGIC INFORMATION

Flood Zone Data: This data was obtained from the Federal Emergency Management Agency (FEMA). It depicts 100-year and 500-year flood zones as defined by FEMA. It includes the National Flood Hazard Layer (NFHL) which incorporates Flood Insurance Rate Map (FIRM) data and Q3 data from FEMA in areas not covered by NFHL.
Source: FEMA
Telephone: 877-336-2627
Date of Government Version: 2003, 2015

NWI: National Wetlands Inventory. This data, available in select counties across the country, was obtained by EDR in 2002, 2005, 2010 and 2015 from the U.S. Fish and Wildlife Service.

State Wetlands Data: Wetland Inventory
Source: Natural Heritage Program
Telephone: 775-684-2900

HYDROGEOLOGIC INFORMATION

AQUIFLOW^{R} Information System
Source: EDR proprietary database of groundwater flow information
EDR has developed the AQUIFLOW Information System (AIS) to provide data on the general direction of groundwater flow at specific points. EDR has reviewed reports submitted to regulatory authorities at select sites and has extracted the date of the report, hydrogeologically determined groundwater flow direction and depth to water table information.

GEOLOGIC INFORMATION

Geologic Age and Rock Stratigraphic Unit
Source: P.G. Schruben, R.E. Arndt and W.J. Bawiec, Geology of the Conterminous U.S. at 1:2,500,000 Scale - A digital representation of the 1974 P.B. King and H.M. Beikman Map, USGS Digital Data Series DDS - 11 (1994).

STATSGO: State Soil Geographic Database
Source: Department of Agriculture, Natural Resources Conservation Service (NRCS)
The U.S. Department of Agriculture's (USDA) Natural Resources Conservation Service (NRCS) leads the national Conservation Soil Survey (NCSS) and is responsible for collecting, storing, maintaining and distributing soil survey information for privately owned lands in the United States. A soil map in a soil survey is a representation of soil patterns in a landscape. Soil maps for STATSGO are compiled by generalizing more detailed (SSURGO) soil survey maps.

SSURGO: Soil Survey Geographic Database
Source: Department of Agriculture, Natural Resources Conservation Service (NRCS)
Telephone: 800-672-5559
SSURGO is the most detailed level of mapping done by the Natural Resources Conservation Service, mapping scales generally range from 1:12,000 to 1:63,360. Field mapping methods using national standards are used to construct the soil maps in the Soil Survey Geographic (SSURGO) database. SSURGO digitizing duplicates the original soil survey maps. This level of mapping is designed for use by landowners, townships and county natural resource planning and management.

PHYSICAL SETTING SOURCE RECORDS SEARCHED

LOCAL / REGIONAL WATER AGENCY RECORDS

FEDERAL WATER WELLS

PWS: Public Water Systems
Source: EPA/Office of Drinking Water
Telephone: 202-564-3750
Public Water System data from the Federal Reporting Data System. A PWS is any water system which provides water to at least 25 people for at least 60 days annually. PWSs provide water from wells, rivers and other sources.

PWS ENF: Public Water Systems Violation and Enforcement Data
Source: EPA/Office of Drinking Water
Telephone: 202-564-3750
Violation and Enforcement data for Public Water Systems from the Safe Drinking Water Information System (SDWIS) after August 1995. Prior to August 1995, the data came from the Federal Reporting Data System (FRDS).

USGS Water Wells: USGS National Water Inventory System (NWIS)
This database contains descriptive information on sites where the USGS collects or has collected data on surface water and/or groundwater. The groundwater data includes information on wells, springs, and other sources of groundwater.

STATE RECORDS

Nevada Well Log Database
Source: Dept of Conservation and Natural Resources, Division of Water Resources
Telephone: 775-687-4380

OTHER STATE DATABASE INFORMATION

Oil and Gas Well Database
Source: Nevada Bureau of Mines and Geology
Telephone: 775-784-6691
Oil and gas well locationS in the state of Nevada.

RADON

State Database: NV Radon
Source: State Health Division
Telephone: 775-687-7531
Radon Test Results By Zip Code

Area Radon Information
Source: USGS
Telephone: 703-356-4020
The National Radon Database has been developed by the U.S. Environmental Protection Agency (USEPA) and is a compilation of the EPA/State Residential Radon Survey and the National Residential Radon Survey. The study covers the years 1986 - 1992. Where necessary data has been supplemented by information collected at private sources such as universities and research institutions.

EPA Radon Zones
Source: EPA
Telephone: 703-356-4020
Sections 307 & 309 of IRAA directed EPA to list and identify areas of U.S. with the potential for elevated indoor radon levels.

OTHER

Airport Landing Facilities: Private and public use landing facilities
Source: Federal Aviation Administration, 800-457-6656

Epicenters: World earthquake epicenters, Richter 5 or greater
Source: Department of Commerce, National Oceanic and Atmospheric Administration

Earthquake Fault Lines: The fault lines displayed on EDR's Topographic map are digitized quaternary faultlines, prepared in 1975 by the United State Geological Survey

PHYSICAL SETTING SOURCE RECORDS SEARCHED

STREET AND ADDRESS INFORMATION

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ATTACHMENT 5

Historic Map Reports and Imagery Data

Desert Pine Golf Course

APN 139-36-502-003 - 3421 E Bonanza Rd

Las Vegas, NV 89101

Inquiry Number: 7187689.8

November 23, 2022

The EDR Aerial Photo Decade Package

6 Armstrong Road, 4th floor
Shelton, CT 06484
Toll Free: 800.352.0050
www.edrnet.com

EDR Aerial Photo Decade Package

11/23/22

Site Name:

Desert Pine Golf Course
APN 139-36-502-003 - 3421 E
Las Vegas, NV 89101
EDR Inquiry # 7187689.8

Client Name:

BEC Environmental, Inc.
7241 West Sahara Ave #120
LAS VEGAS, NV 89117
Contact: Giavanna Fernandez

Environmental Data Resources, Inc. (EDR) Aerial Photo Decade Package is a screening tool designed to assist environmental professionals in evaluating potential liability on a target property resulting from past activities. EDR's professional researchers provide digitally reproduced historical aerial photographs, and when available, provide one photo per decade.

Search Results:

Year	*Scale*	*Details*	*Source*
2017	1"=500'	Flight Year: 2017	USDA/NAIP
2013	1"=500'	Flight Year: 2013	USDA/NAIP
2010	1"=500'	Flight Year: 2010	USDA/NAIP
2006	1"=500'	Flight Year: 2006	USDA/NAIP
1999	1"=500'	Flight Date: September 28, 1999	USGS
1990	1"=500'	Acquisition Date: April 25, 1990	USGS/DOQQ
1985	1"=500'	Flight Date: February 07, 1985	NHD
1983	1"=500'	Flight Date: June 19, 1983	USDA
1975	1"=500'	Flight Date: April 03, 1975	NHD
1971	1"=500'	Flight Date: April 27, 1971	NHD
1965	1"=500'	Flight Date: May 18, 1965	USGS
1962	1"=500'	Flight Date: January 08, 1962	NHD
1959	1"=500'	Flight Date: October 16, 1959	NHD
1950	1"=500'	Flight Date: July 11, 1950	USGS

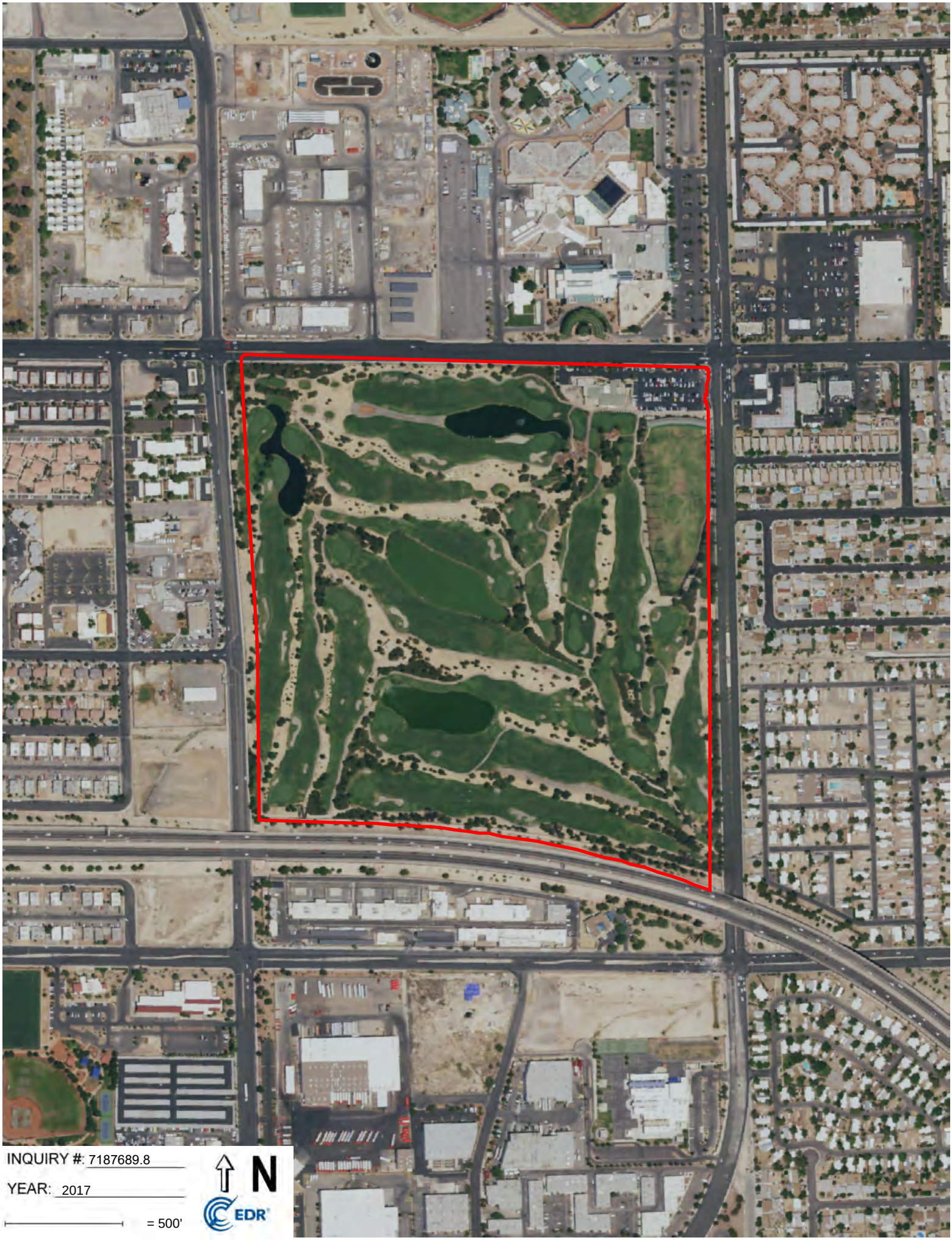
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INQUIRY #: 7187689.8
YEAR: 2017
= 500'
N
EDR


INQUIRY #: 7187689.8
YEAR: 2013
= 500'
N
EDR


INQUIRY #: 7187689.8
YEAR: 2010
= 500'
N
EDR


INQUIRY #: 7187689.8
YEAR: 2006
= 500'
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EDR


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YEAR: 1999
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YEAR: 1990
= 500'
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EDR

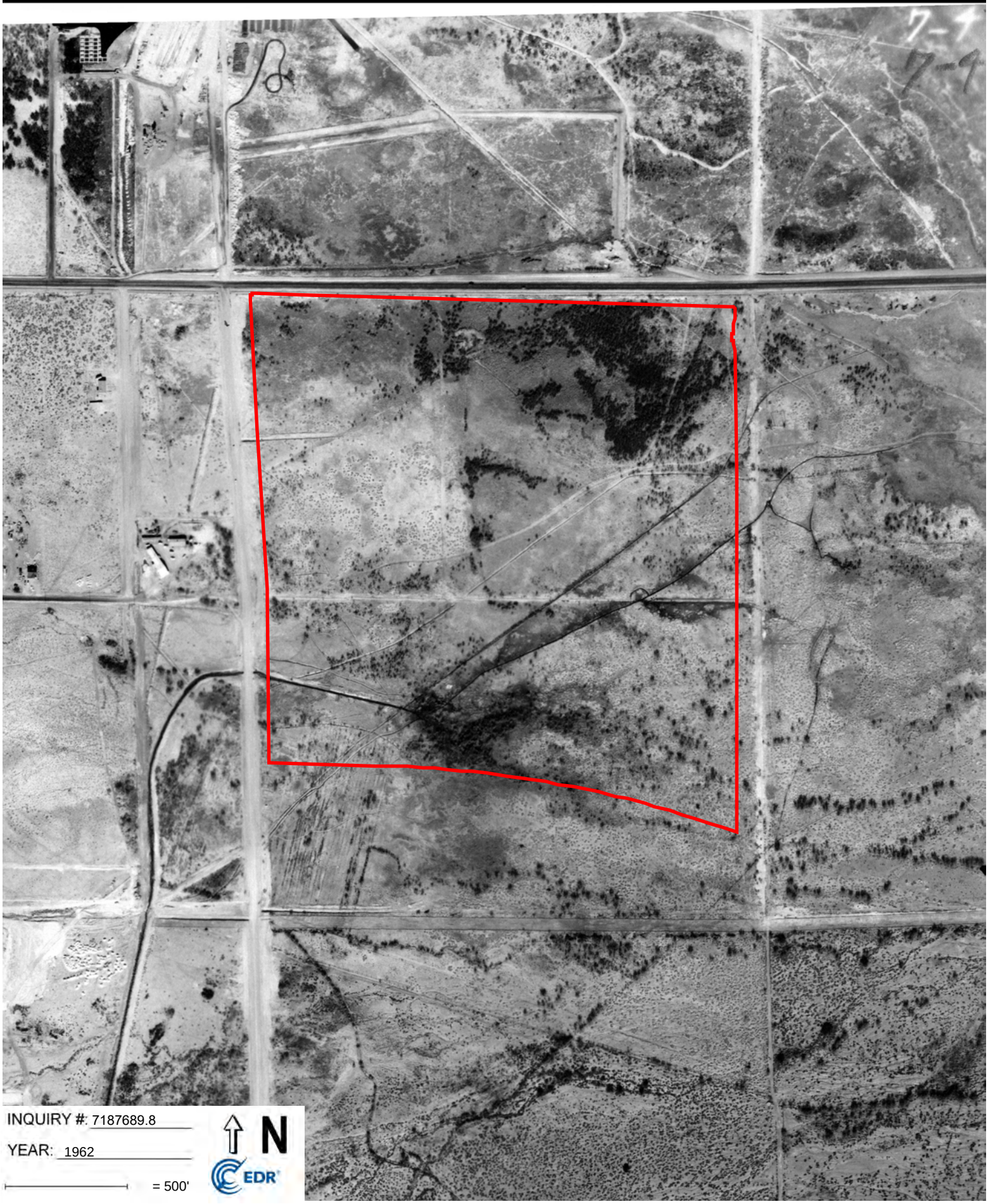

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EDR


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YEAR: 1983
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EDR


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YEAR: 1975
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EDR


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YEAR: 1971
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EDR


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YEAR: 1965
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EDR



INQUIRY #: 7187689.8

YEAR: 1962

= 500'

N

EDR



INQUIRY #: 7187689.8

YEAR: 1959

= 500'

N

EDR


INQUIRY #: 7187689.8
YEAR: 1950
= 500'
N
EDR


2022 Aerial Image
Legend
Chuck Minker Sports Complex
Desert Pines Golf Club
Feature 1
Feature 2
Feature 3
Oran K. Gragson Elementary School
Desert Pines Golf Club
Google Earth
Image © 2022 Maxar Technologies
N
2000 ft

Desert Pine Golf Course

APN 139-36-502-003 - 3421 E Bonanza Rd

Las Vegas, NV 89101

Inquiry Number: 7187689.4

November 23, 2022

EDR Historical Topo Map Report

with QuadMatch™

6 Armstrong Road, 4th floor
Shelton, CT 06484
Toll Free: 800.352.0050
www.edrnet.com

EDR Historical Topo Map Report

11/23/22

Site Name:

Desert Pine Golf Course
APN 139-36-502-003 - 3421 E
Las Vegas, NV 89101
EDR Inquiry # 7187689.4

Client Name:

BEC Environmental, Inc.
7241 West Sahara Ave #120
LAS VEGAS, NV 89117
Contact: Giavanna Fernandez

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Search Results:

P.O.# NA
Project: 187.22.001

Coordinates:

Latitude:	36.170604 36° 10' 14" North
Longitude:	-115.101839 -115° 6' 7" West
UTM Zone:	Zone 11 North
UTM X Meters:	670717.06
UTM Y Meters:	4004540.53
Elevation:	1805.00' above sea level

Maps Provided:

2018
2014
1983, 1984
1973
1967
1952

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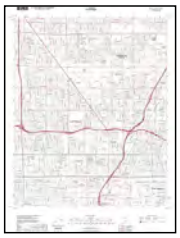
Topo Sheet Key

This EDR Topo Map Report is based upon the following USGS topographic map sheets.

2018 Source Sheets



Las Vegas NE
2018
7.5-minute, 24000



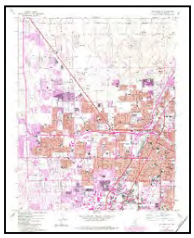
Las Vegas NW
2018
7.5-minute, 24000

2014 Source Sheets

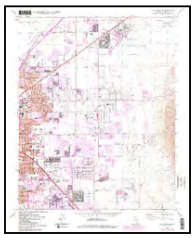


Las Vegas NE
2014
7.5-minute, 24000

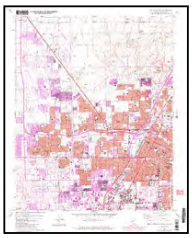
1983, 1984 Source Sheets



Las Vegas NW
1983
7.5-minute, 24000
Aerial Photo Revised 1982

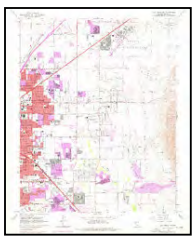


Las Vegas NE
1984
7.5-minute, 24000
Aerial Photo Revised 1982

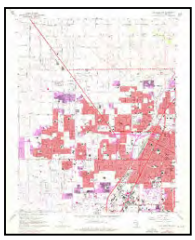


Las Vegas NW
1984
7.5-minute, 24000
Aerial Photo Revised 1982

1973 Source Sheets



Las Vegas NE
1973
7.5-minute, 24000
Aerial Photo Revised 1973



Las Vegas NW
1973
7.5-minute, 24000
Aerial Photo Revised 1973

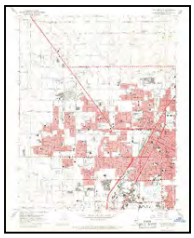
Topo Sheet Key

This EDR Topo Map Report is based upon the following USGS topographic map sheets.

1967 Source Sheets



Las Vegas NE
1967
7.5-minute, 24000
Aerial Photo Revised 1965



Las Vegas NW
1967
7.5-minute, 24000
Aerial Photo Revised 1965

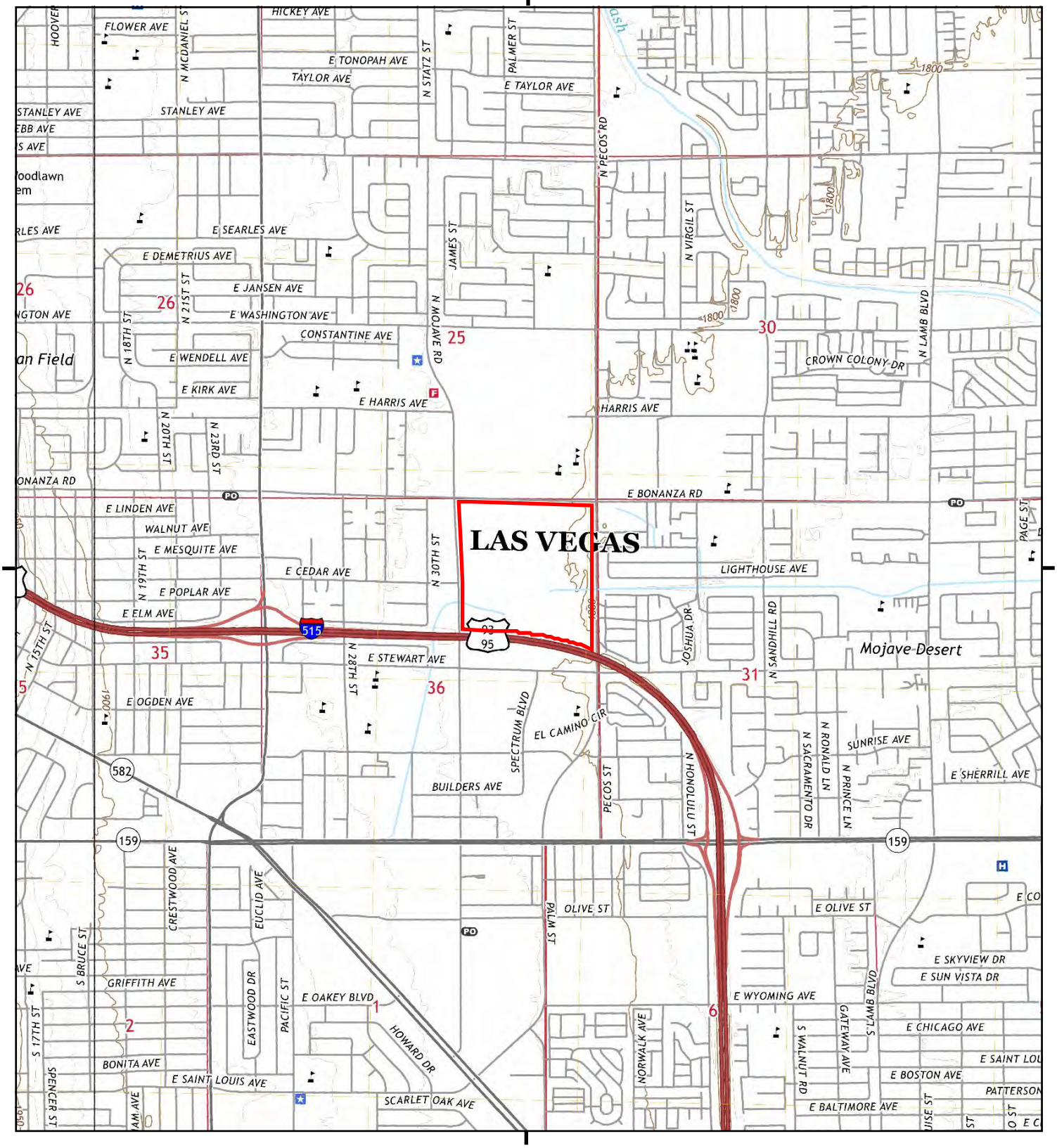
1952 Source Sheets



Las Vegas
1952
15-minute, 62500
Aerial Photo Revised 1950

Historical Topo Map

2018



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NW N NE
W E
SW S SE

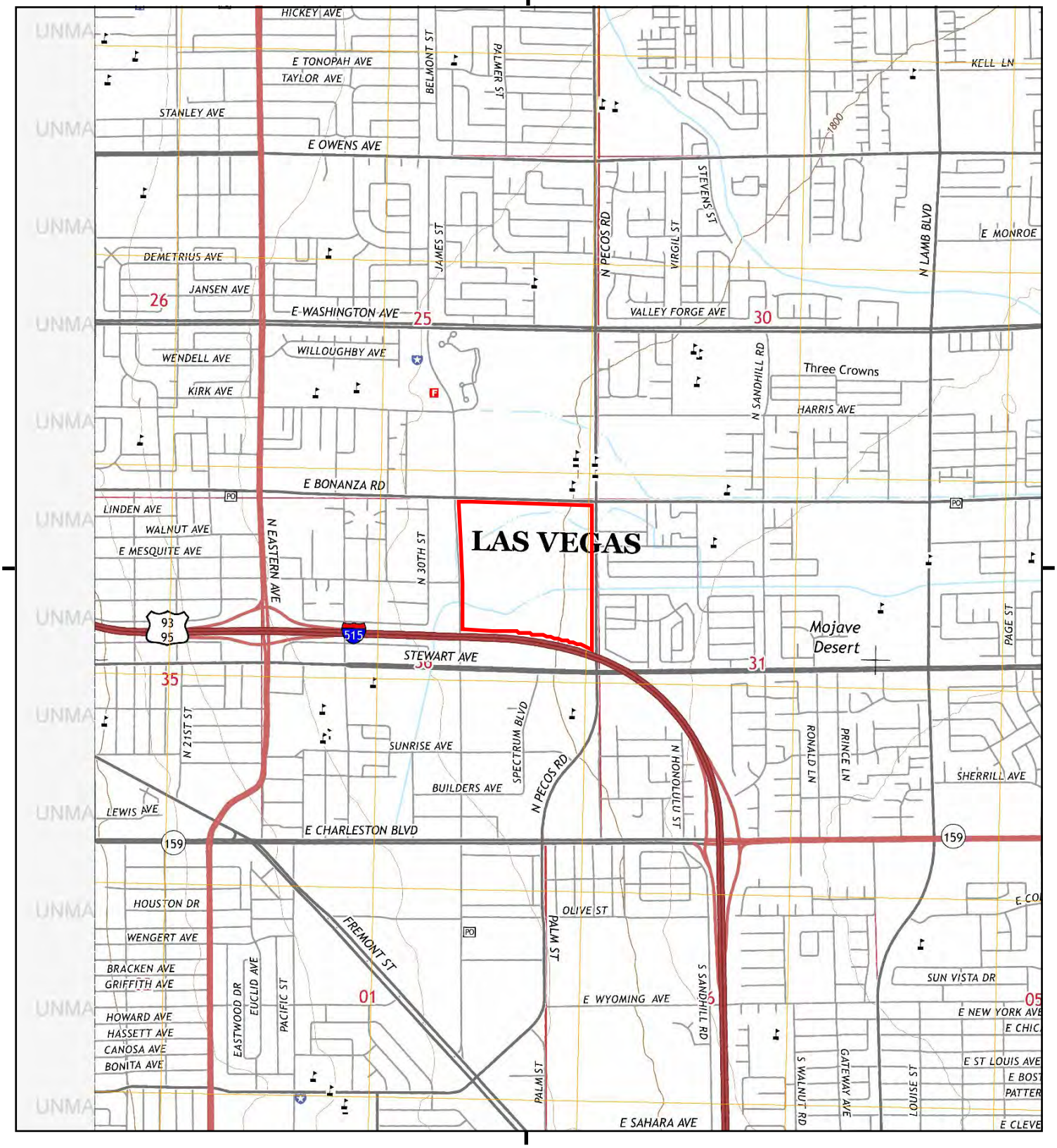
TP, Las Vegas NE, 2018, 7.5-minute
W, Las Vegas NW, 2018, 7.5-minute

SITE NAME: Desert Pine Golf Course
ADDRESS: APN 139-36-502-003 - 3421 E Bonanza F
Las Vegas, NV 89101
CLIENT: BEC Environmental, Inc.

N

Historical Topo Map

2014



This report includes information from the following map sheet(s).

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W E
SW S SE

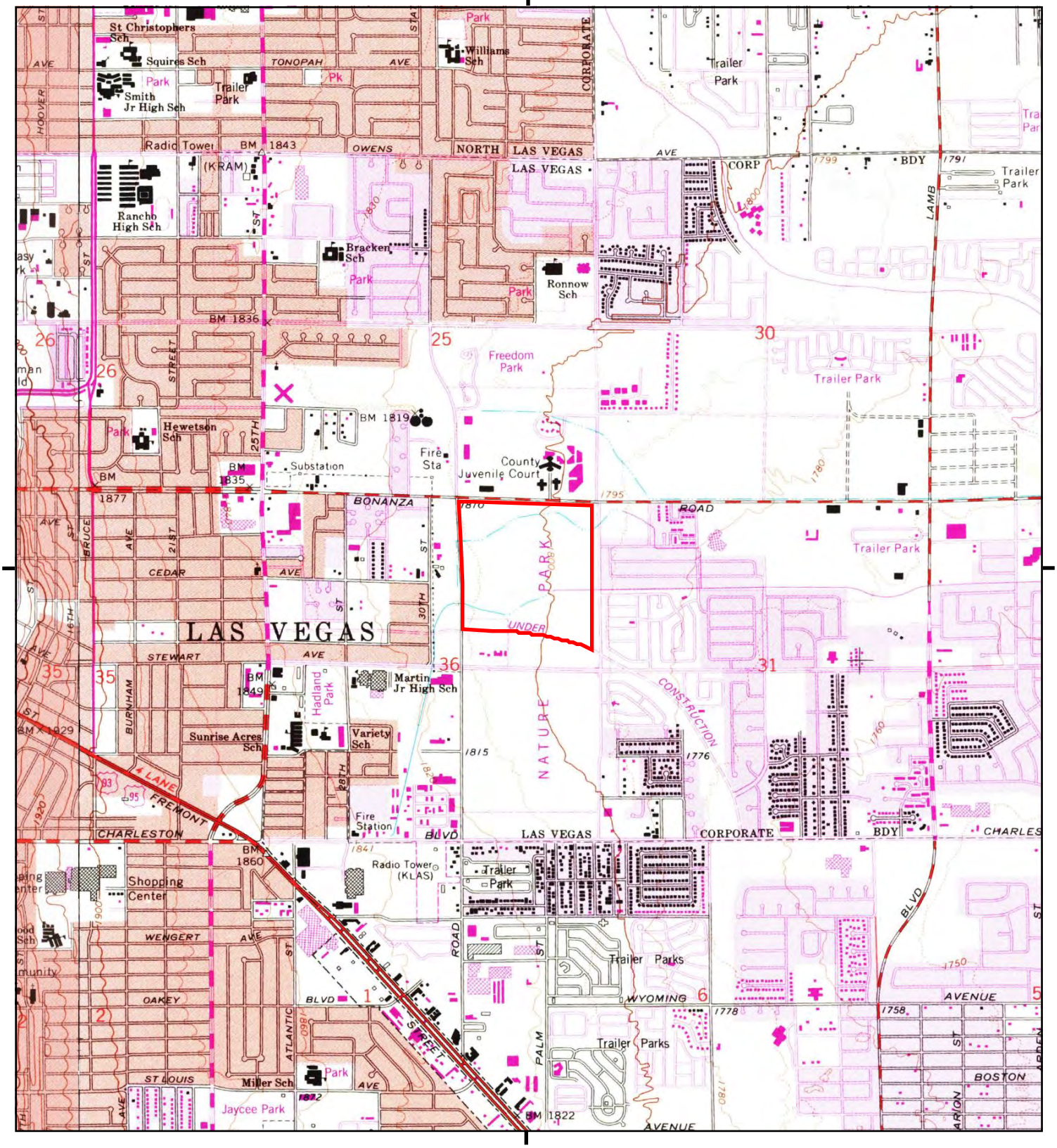
TP, Las Vegas NE, 2014, 7.5-minute

SITE NAME: Desert Pine Golf Course
ADDRESS: APN 139-36-502-003 - 3421 E Bonanza F
Las Vegas, NV 89101
CLIENT: BEC Environmental, Inc.

N

Historical Topo Map

1983, 1984



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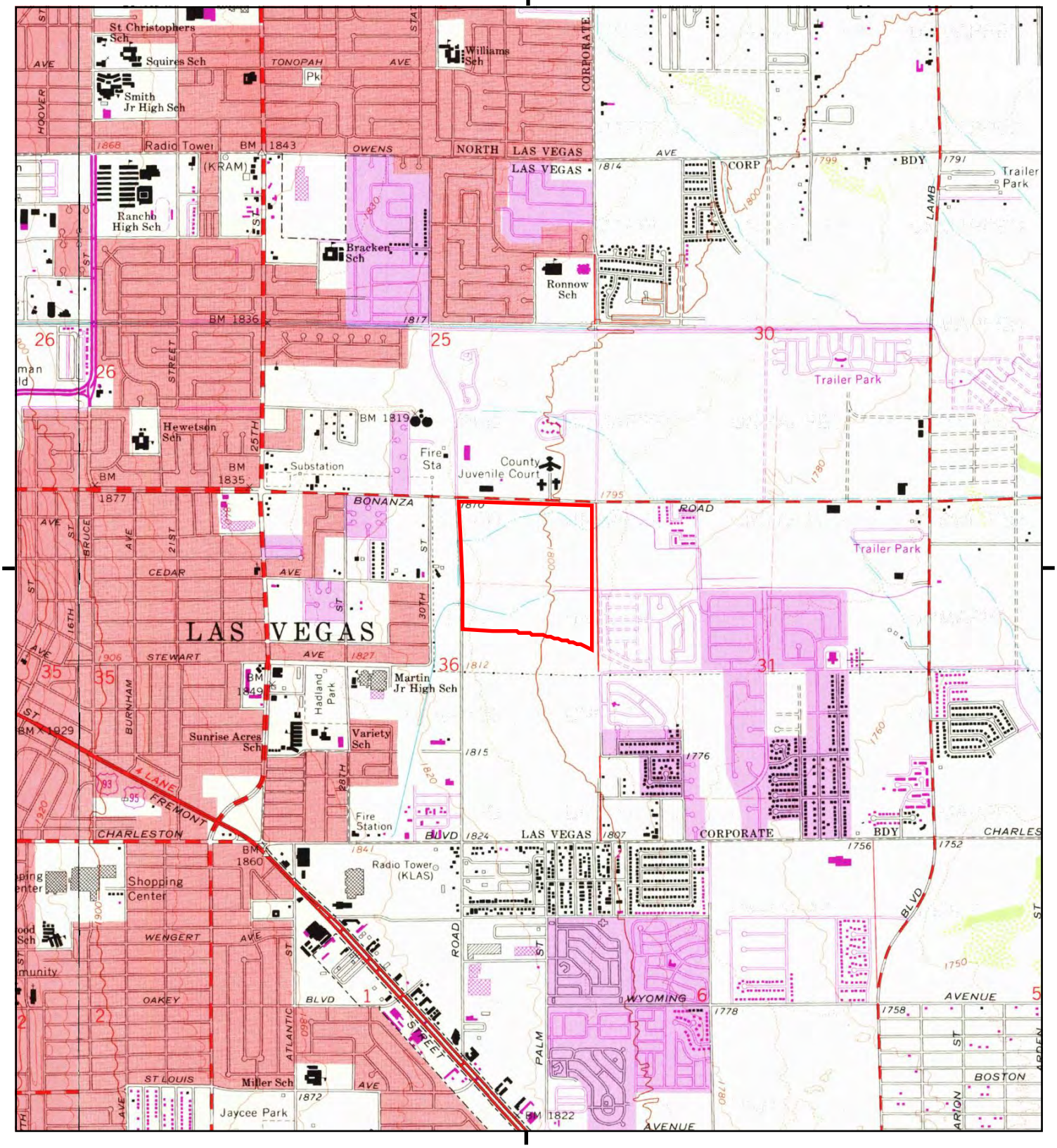
0 Miles 0.25 0.5 1 1.5

NW N NE
W E
SW S SE

TP, Las Vegas NE, 1984, 7.5-minute
W, Las Vegas NW, 1983, 7.5-minute
W, Las Vegas NW, 1984, 7.5-minute

SITE NAME: Desert Pine Golf Course
ADDRESS: APN 139-36-502-003 - 3421 E Bonanza F
Las Vegas, NV 89101
CLIENT: BEC Environmental, Inc.

N



This report includes information from the following map sheet(s).

0 Miles 0.25 0.5 1 1.5

NW N NE
W E
SW S SE

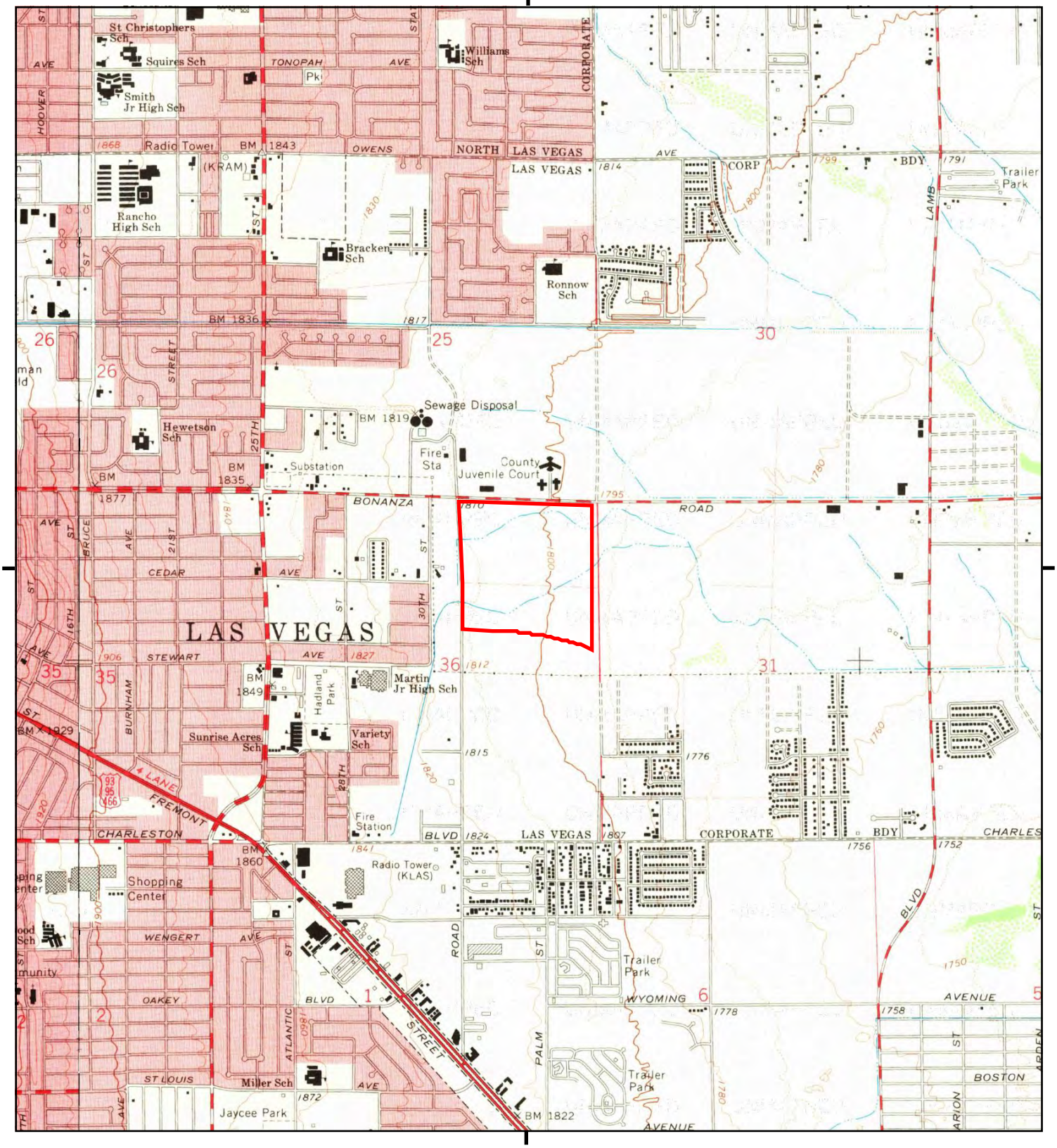
TP, Las Vegas NE, 1973, 7.5-minute
W, Las Vegas NW, 1973, 7.5-minute

SITE NAME: Desert Pine Golf Course
ADDRESS: APN 139-36-502-003 - 3421 E Bonanza F
Las Vegas, NV 89101
CLIENT: BEC Environmental, Inc.

N

Historical Topo Map

1967



This report includes information from the following map sheet(s).

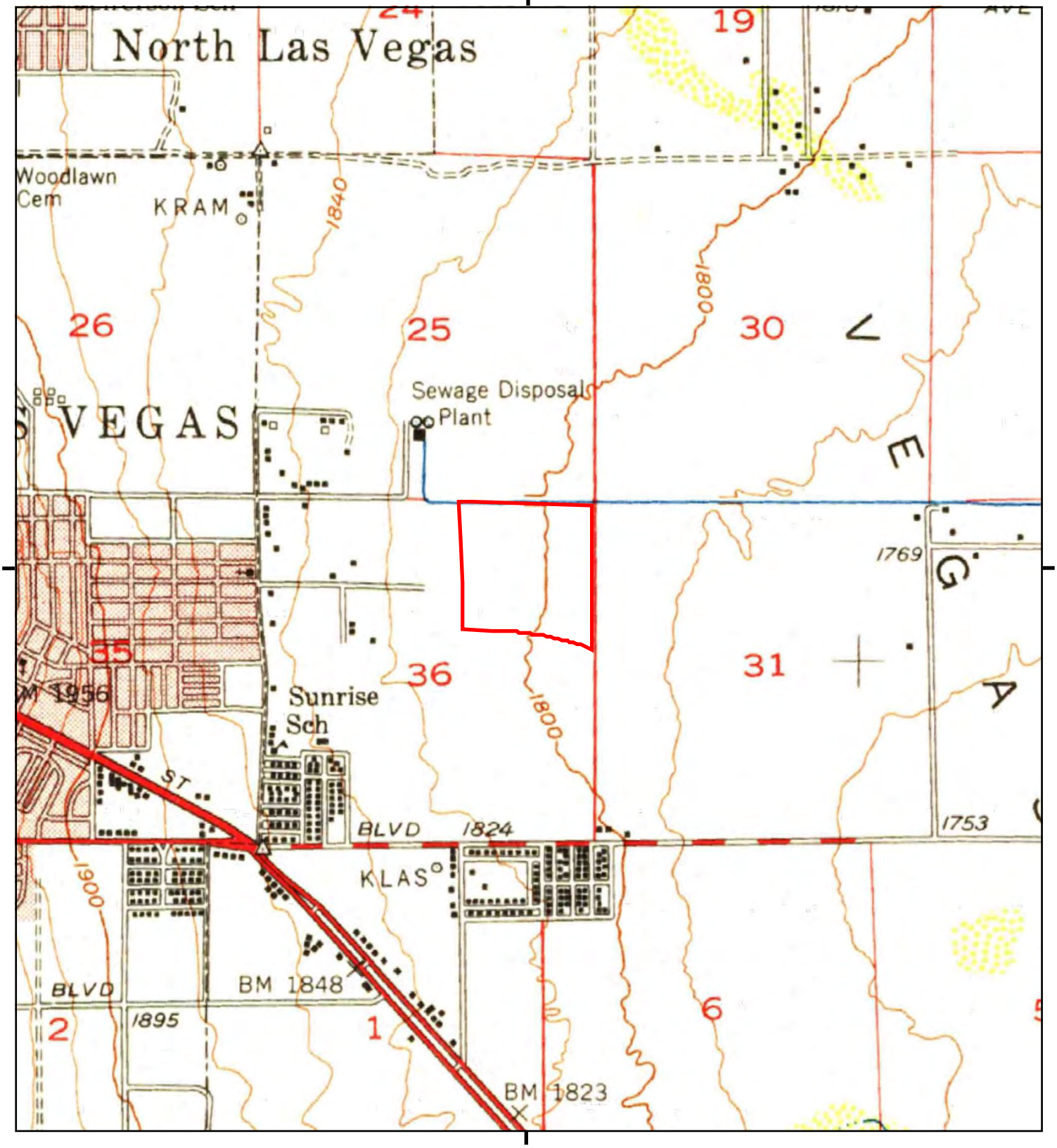
0 Miles 0.25 0.5 1 1.5

NW N NE
W E
SW S SE

TP, Las Vegas NE, 1967, 7.5-minute
W, Las Vegas NW, 1967, 7.5-minute

SITE NAME: Desert Pine Golf Course
ADDRESS: APN 139-36-502-003 - 3421 E Bonanza F
Las Vegas, NV 89101
CLIENT: BEC Environmental, Inc.

N



This report includes information from the following map sheet(s).

0 Miles 0.25 0.5 1 1.5

NW N NE
W E
SW S SE

TP, Las Vegas, 1952, 15-minute

SITE NAME: Desert Pine Golf Course
ADDRESS: APN 139-36-502-003 - 3421 E Bonanza F
Las Vegas, NV 89101
CLIENT: BEC Environmental, Inc.

N

Desert Pine Golf Course

APN 139-36-502-003 - 3421 E Bonanza Rd

Las Vegas, NV 89101

Inquiry Number: 7187689.3

November 23, 2022

Certified Sanborn® Map Report

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11/23/22

Site Name:

Desert Pine Golf Course
APN 139-36-502-003 - 3421 E
Las Vegas, NV 89101
EDR Inquiry # 7187689.3

Client Name:

BEC Environmental, Inc.
7241 West Sahara Ave #120
LAS VEGAS, NV 89117
Contact: Giavanna Fernandez

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Certified Sanborn Results:

Certification # 4258-400C-B7BE

PO # NA

Project 187.22.001

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Sanborn® Library search results

Certification #: 4258-400C-B7BE

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- ☑ Library of Congress
- ☑ University Publications of America
- ☑ EDR Private Collection

The Sanborn Library LLC Since 1866™

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ATTACHMENT 6

Site Reconnaissance Documentation

Photo 1



Northeast view of the Subject Site and parking lot. Facing southwest.

Photo 2



Southeast view of the Subject Site. Facing northwest.

Photo 3



Southwest view of the Subject Site. Facing northeast.

Photo 4



Northwest view of the Subject Site. Facing southeast.

Photo 5



View of north adjoining property. Clark County Justice Court.

Photo 6



View of east adjoining property. 7-Eleven gas station and commercial buildings.

Photo 7



View of east adjoining properties. Residential neighborhoods.

Photo 8



View of south adjoining property. Interstate 515 with active construction activities.

Photo 9



View of west adjoining property. Active construction activities.

Photo 10



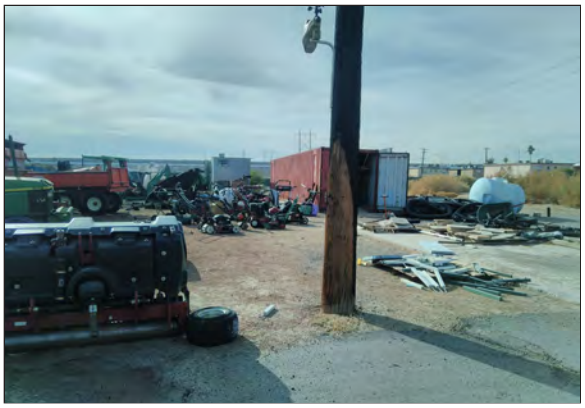
View of west adjoining property. Desert Pines Golf Club offsite maitenance yard.

Photo 11



Offsite Maitenance Yard - View of materials, tools, and equipment.

Photo 12



Offsite Maitenance Yard - View of materials, tools, and equipment.

Photo 13



Offsite Maitenance Yard - View of materials, tools, and equipment.

Photo 14



Offsite Maitenance Yard - 55-gallon drums of used oil on plastic secondary containment.

Photo 15



Offsite Maitenance Yard - 55-gallon drums of motor oil.

Photo 16



Offsite Maitenance Yard - 1400 gallon tank used to store non-potable water.

Photo 17



Offsite Maitenance Yard - Trash and debris from golf course.

Photo 18



Offsite Maitenance Yard - 1000-gallon dual AST. De minimis staining was observed.

Photo 19



Offsite Maitenance Yard - Hazardous substances storage unit.

Photo 20



Offsite Maitenance Yard - Trash and debris

Photo 21



Offsite Maitenance Yard - Golf carts

Photo 22



Offsite Maitenance Yard - Equipment, tools and materials.

Photo 23



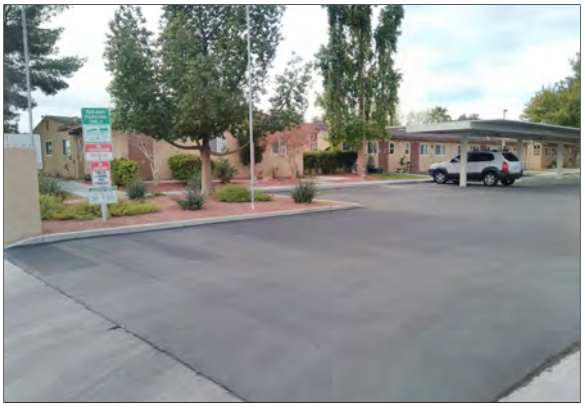
Offsite Maitenance Yard - Equipment, tools and materials.

Photo 24



Offsite Maitenance Yard - Equipment, tools and materials.

Photo 25



View of west adjoining property. Apartment complex (Monsignor Shallow Apartments).

Photo 26



View of west adjoining properties. Catholic Charities.

Photo 27



View of west adjoining properties. Clark County offices.

Photo 28



View of west adjoining properties. Iglesia International De Las Vegas.

Photo 29



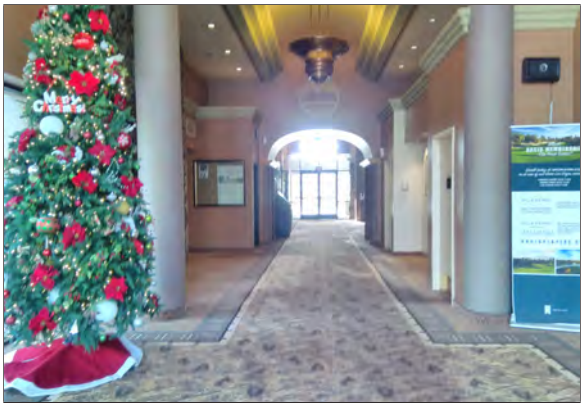
View of west adjoining property. Rebel gas station.

Photo 30



View of the golf club house building.

Photo 31



Club house - Entry way.

Photo 32



Club house - Office spaces with supplies and cleaning products.

Photo 33



Club house - Women's restroom

Photo 34



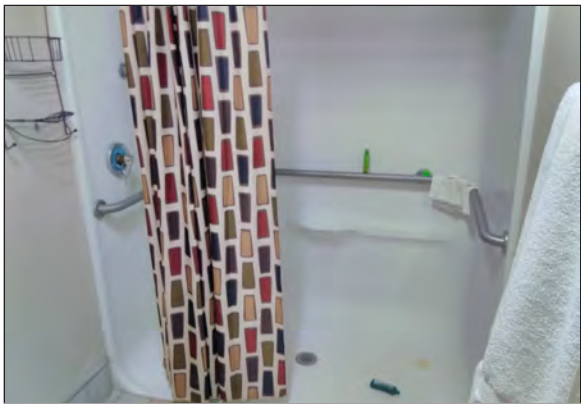
Club house - Women's shower

Photo 35



Club house - Men's restroom

Photo 36



Club house - Men's restroom

Photo 37



Club house - Janitor's closet

Photo 38



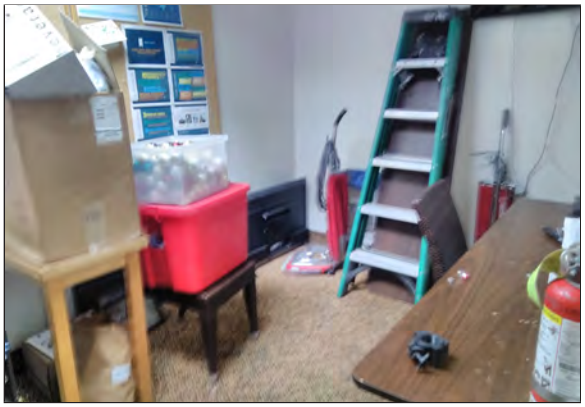
Club house - wash sink in janitor's closet.

Photo 39



Club house - Cleaning products

Photo 40



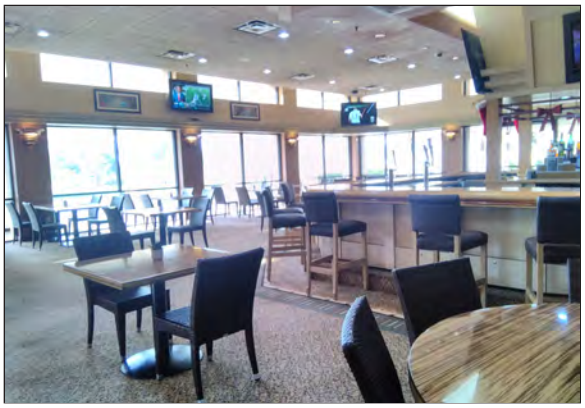
Club house - Employee break room

Photo 41



Club house - Gift shop

Photo 42



Club house - Restaurant and bar.

Photo 43



Club house - Bar area

Photo 44



Club house - Kitchen

Photo 45



Club house - Kitchen

Photo 46



Club house - Kitchen

Photo 47



Club house - Kitchen

Photo 48



Club house - Office within the kitchen

Photo 49



Club house - Janitor's closet within the kitchen

Photo 50



Club house - Sprinkler system within the janitor's closet

Photo 51



Club house - Sprinkler system within the janitor's closet

Photo 52



Club house - kitchen supply room

Photo 53



Club house - Employee restroom

Photo 54



Club house - Banquette room

Photo 55



View of the driving range building.

Photo 56



Driving range - Men's restroom

Photo 57



Driving range - Janitor's closet within men's restroom

Photo 58



Driving range - Janitor's closet within men's restroom

Photo 59



Driving range - Women's restroom

Photo 60



Driving range - Janitor's closet within women's restroom

Photo 61



Driving range - Heating system within janitor's closet

Photo 62



Driving range - Heating system within janitor's closet

Photo 63



Driving range - Ladder access to HVAC system

Photo 64



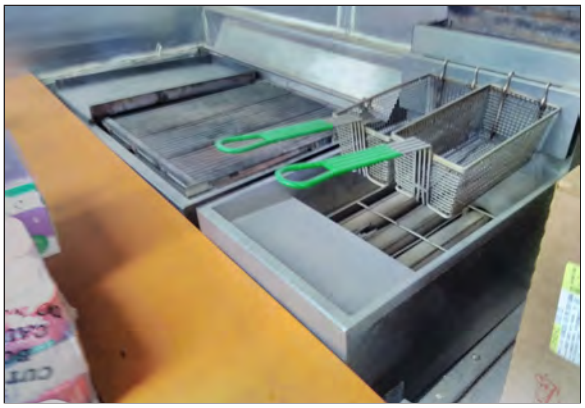
Driving range - Snack bar

Photo 65



Driving range - Snack bar

Photo 66



Driving range - Snack bar

Photo 67



Driving range - First-floor driving range

Photo 68



Driving range - Golf ball cleaning room

Photo 69



Driving range - Golf ball cleaning room

Photo 70



Driving range - Golf ball cleaning room

Photo 71



Driving range - Golf ball cleaning room. Water containers.

Photo 72



Driving range - Golf ball cleaning room. Water pump.

Photo 73



Driving range - Golf ball cleaning room. Water drain.

Photo 74



Driving room - Second-floor driving range

Photo 75



View of the pump house located in the south section of the Subject Site.

Photo 76



1200-gallon tanks of fertilizer and grass paint.

Photo 77



Pump house - Well room

Photo 78



Pump house - Well room

Photo 79



Pump house - Well room. Free-standing water observed.

Photo 80



Pump house - Well room. Stading water observed.

Photo 81



Pump house - Well room

Photo 82



Pump house - Water damage observed

Photo 83



Pump house - Water damage observed

Photo 84



Pump house - Well system mechanics

Photo 85



Pump house - Empty 55-gallon drum of pH solutions

Photo 86



Pump house - Acid/hazard room

Photo 87



Pump house - Acid/hazard room. Free-standing liquid observed.

Photo 88



Pump house - Acid/hazard room. 2100-gallon tanks of unknown substances.

Photo 89



Pump house - Acid/hazard room. 55-gallon drums of unknown substances. Corrosion observed at the base of the drums.

Photo 90



Pump house - Acid/hazard room. 1500-gallon tank of unknown substances.

Photo 91



Pad mounted transformer located near the pump house

Photo 92



Pad mounted transformer located near the pump house

Photo 93



View of reclaim water pond located on the south section of the Subject Site

Photo 94



View of freshwater pond located on the center section of the Subject Site

Photo 95



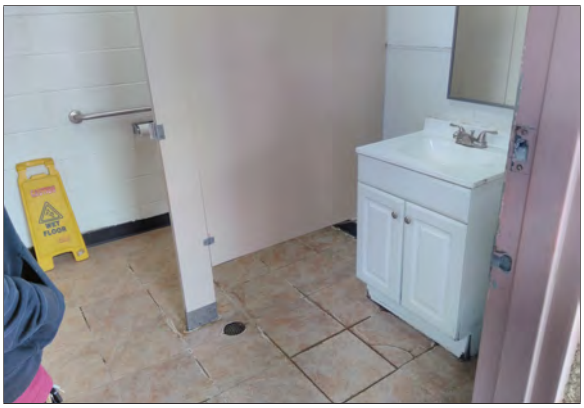
View of restroom building

Photo 96



Restrooms - Water leak and damage observed

Photo 97



Restrooms - Women's restroom

Photo 98



Restrooms - Men's restroom

Photo 99



Restrooms - Underground water system

Photo 100



Restrooms - Underground water system. Rust observed

Photo 101



View of leaking pad-mounted transformer located at the southwest corner of the Subject Site

Photo 102



View of leaking pad-mounted transformer located at the southwest corner of the Subject Site

Photo 103



View of leaking pad-mounted transformer located at the southwest corner of the Subject Site

Photo 104



View of underground parking garage entry

Photo 105



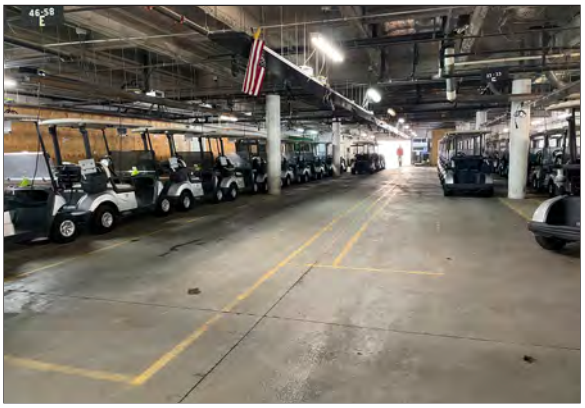
Underground garage - Interceptors/grease traps

Photo 106



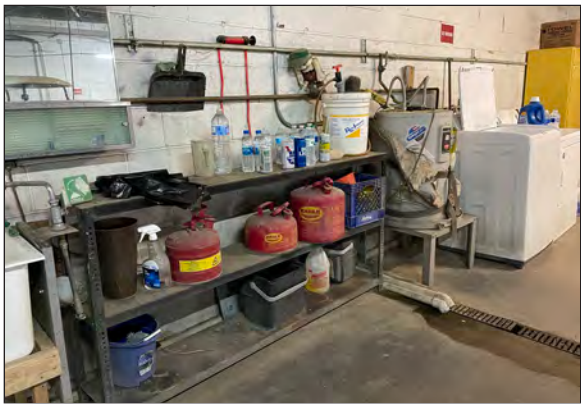
Underground garage - 55-gallon drums filled with sand material used for golf course

Photo 107



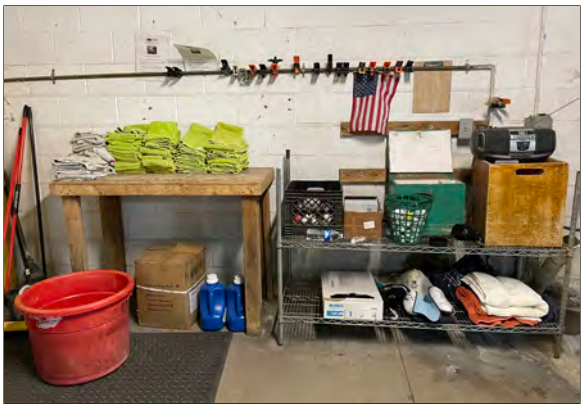
Underground garage - Golf carts

Photo 108



Underground garage - Empty gas canisters and a generator for the washer machine

Photo 109



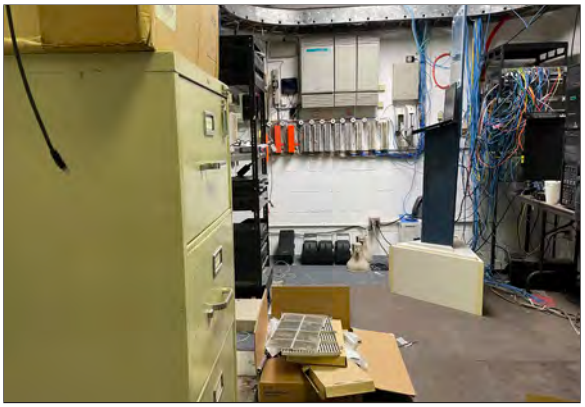
Underground garage - Laundry area

Photo 110



Underground garage - 60-gallon air compressor tank to fill golf cart tires

Photo 111



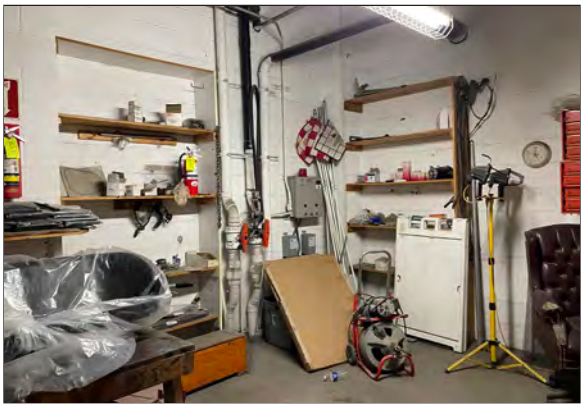
Underground garage - Server room

Photo 112



Underground garage - Supplies

Photo 113



Underground garage - Supplies and tools

Photo 114



Underground garage - Cleaning supplies and towels

ATTACHMENT 7

Environmental Professional Resumes and Certifications

State of Nevada

Department of Conservation and Natural Resources

Division of Environmental Protection

This is to certify that

Stefanie Costa Rica

having given satisfactory evidence of the necessary qualifications as required by the Nevada Revised Statute 459.400 to 459.600, inclusive, and Nevada Administrative Code 459.970 to 459.9729, inclusive, has been granted certification as a

Certified Environmental Manager

in the State of Nevada

In testimoney whereof, witness the signature of the Administrator and the Seal of the State of Nevada.

EM2453

Certification Number

03/29/2024

Expiration Date

Greg Lovato, Administrator

bec environmental, inc.
Environmental Services

STEFANIE COSTA RICA

Environmental Scientist

EXPERIENCE PROFILE

Stefanie has eleven years of experience in environmental consulting within the Las Vegas Valley for environmental compliance and reporting. As a Nevada Certified Environmental Manager, she has conducted environmental assessments and environmental cleanups for private, state, and local governing agencies. As a certified Asbestos Hazard Emergency Response Act (AHERA) Building Inspector and Contractor Supervisor, she has participated in asbestos and other hazardous materials surveys and abatement projects throughout Las Vegas.

REPRESENTATIVE PROJECT EXPERIENCE

Desert Pines Golf Course Phase I Environmental Site Assessment (Las Vegas, NV). 2022. Project Manager for the Phase I ESA of an approximate 100-acre golf course owned by the City of Las Vegas. Guided staff during report generation. Signed the report as Nevada Certified Environmental Manager.

Dry Lake East Energy Center Phase I Environmental Site Assessment (Apex, NV). 2022. Project Manager for the Phase I ESA for an approximately 1,600-acre site. Guided staff during report generation. Signed the report as Nevada Certified Environmental Manager.

Silver State Storage Phase I Environmental Site Assessment (Primm, NV). 2022. Project Manager for the Phase I ESA of an expansion of a solar field. Guided staff during report generation. Signed the report as Nevada Certified Environmental Manager.

Quikrete BLM Pit Phase II Environmental Site Assessment (Henderson, NV). 2022. Project Manager for the Phase II ESA. Conducted soil excavation oversight based on a Phase I ESA conducted by BEC. Guided soil excavation in an area of soil staining that exceeded discovery event parameters. Collected soil samples for laboratory analysis. Based on laboratory analytical data, notified the client and NDEP. Provided guidance during the report generation and submitted reports to the Nevada Division of Environmental Protection and the client.

Campus Village Phase II Environmental Site Assessment (Las Vegas, Nevada). 2022. Project Manager for the Phase II ESA. Conducted soil excavation oversight based on a Phase I ESA conducted by BEC. Guided soil excavation in an area of soil staining that exceeded discovery event parameters. Collected soil samples for laboratory analysis. Based on laboratory analytical data, notified the client and NDEP. Provided guidance during the report generation and submitted reports to the Nevada Division of Environmental Protection and the client.

Campus Village Phase I Environmental Site Assessment (Las Vegas, Nevada). 2022. Project Manager for the Phase I ESA and Phase I ESA update report for a real estate transaction. Guided staff during report generation. Signed the report as Nevada Certified Environmental Manager.



EDUCATION

Bachelor of Science in Geology, North Dakota State University, 2005

ADDITIONAL TRAINING / COURSEWORK

Project Management Bootcamp, PSMJ Resources, Inc., 2022

ASTM Training – Phase I & Phase II Environmental Site Assessment Processes - 2018

10-Hour OSHA Construction Safety, 2016

LICENSES/CERTIFICATIONS

Nevada Certified Environmental Manager (2453) – 2018, biennial renewal

Certified AHERA Building Inspector - 2015, annual renewal

Certified AHERA Contractor/Supervisor -2016, annual renewal

State of Nevada Licensed Asbestos Abatement Consultant (IM-1890) – 2016, annual renewal

YEARS OF EXPERIENCE

Years with BEC – 2

Total Years – 11

501 Nevada Northern Rail Way, Ely, NV Transaction Screen Process (Ely, NV). 2022. Conducted the Transaction Screen consistent with ASTM E1528-14 for a real estate transaction.

Spring Mountain Motor Ranch Phase II Environmental Site Assessment (Pahrump, Nevada). 2021. Conducted soil excavation oversight and a spill containment review based on a Phase I ESA conducted by others. Guided soil excavation in an area of soil staining that exceeded discovery event parameters. Based on laboratory analytical data, notified the client and NDEP. Provided guidance during the report generation and submitted reports to the Nevada Division of Environmental Protection and the client.

Henderson Interchange Phase I Environmental Site Assessment (Henderson, Nevada). 2021. Project Manager for the Phase I ESA for approximately eight miles of highway that comprised the proposed I-515/I-215 interchange project feasibility study for the Nevada department of Transportation (NDOT).

Wulfenstein Gravel Quarry Phase I Environmental Site Assessment (Pahrump, Nevada). 2021. Conducted the Phase I ESA for real estate transaction. Signed the report as Nevada Certified Environmental Manager.

Trout Canyon Substation Phase I Environmental Site Assessment (Pahrump, Nevada). 2021. Conducted the Phase I ESA prior to the construction of a sub-station and transmission line on BLM property. Guided staff during report generation. Signed the report as Nevada Certified Environmental Manager.

Esmeralda County Grant Support (Esmeralda County, Nevada). 2021 – Current. Provided program and technical guidance for assessment activities conducted in Esmeralda County. Engage with members of the community to learn of community needs. Presented technical information during Board of Commissioner meetings.

Nye County Grant Support (Nye County, Nevada). 2021 – Current. Rural Desert Southwest Brownfields Coalition (RDSBC) 2018 EPA Brownfields Revolving Loan Fund Cleanup Grant (Nye, Esmeralda, Lincoln, Mineral, White Pine Counties, Nevada; Inyo County, California; and the Duckwater Shoshone Reservation, Nevada) (2021 – Current). Provided program assistance for Brownfields assessment activities conducted through the RDSBC. Assist with quarterly meetings. Developed eligibility applications for sites identified for brownfields redevelopment projects. Developed Analysis of Brownfield Cleanup Alternatives (ABCA). Attended and presented technical information to Board of Trustee Meetings. Updated Environmental Protection Agency (EPA) ACRES database regularly with project data.

PNC Bank Southwest Region Limited Desktop and Hazmat Survey (Multiple locations throughout New Mexico, Arizona, California, and Utah). Project Manager for multistate project encompassing 194 BBVA bank branches and corporate offices during acquisition by PNC Bank. Each location was visited by staff for limited sampling of asbestos-containing materials and lead-based surface coatings. Regulatory databases were reviewed for a limited desktop reporting of the property and surrounding area. Managed data received by field staff, laboratory reports, and database reports. Oversaw staff during report generation and reviewing reports before submittal to corporate office for final review. Maintained database of all sites and findings. Maintained weekly contact with client on project status. Project challenges successfully achieved included staying within limited budget and completing all reporting within a three-month period.

Howard Hughes Corporation (Multiple projects throughout Las Vegas, Nevada). Conducted multiple Phase I Environmental Site Assessments for land prior to development. Conducted naturally occurring asbestos sampling within an area for future development as a stormwater detention area. Conducted soil excavation oversight after parked grading equipment leaked diesel fuel.

McDonalds USA (Multiple locations across Nevada and California). Generated reports and maps detailing findings. Conducted Phase I Environmental Site Assessments for multiple locations across Nevada and California for new franchise locations. Provided guidance and CEM oversight for a Phase II ESA conducted at one location within the Las Vegas Valley.

bec environmental, inc.
Environmental Services

GIAVANNA FERNANDEZ

Environmental Scientist-Hazardous Materials

EXPERIENCE PROFILE

Giavanna is an Environmental Scientist for BEC Environmental, Inc. She has received a Bachelor of Science in Environmental Management from the College of Southern Nevada. Giavanna has 3 years field and lab experience with collecting, sampling, and analyzing desert soils as well as conducting small mammal surveys and has 2 years of experience in environmental consulting. Giavanna is certified as an AHERA asbestos building inspector and contractor supervisor, and EPA Lead inspector. Her consulting experience includes site characterization and assessments, environmental sampling such as soil, air, and groundwater, and conducting Phase I and Phase II ESAs throughout the Las Vegas Valley.

REPRESENTATIVE PROJECT EXPERIENCE

Campus Village Phase II Environmental Site Assessment (Las Vegas, Nevada). 2022. Conducted soil sampling, soil excavation oversight, and a spill containment review based on a Phase I ESA conducted by BEC Environmental, Inc. Guided soil excavation in an area of soil staining that exceeded discovery event parameters. Based on laboratory analytical data, notified the Client and Nevada Department of Environmental Protection (NDEP). Provided guidance during the report generation and submitted reports to NDEP and the Client.

Performed Phase I ESAs for various clients in accordance with ASTM E1527-13 and ASTM E1527-21 throughout Nevada. Prepared reports and provided recommendations for Recognized Environmental Conditions (REC).

Silver State South Storage Phase I ESA (Primm, Nevada). 2022. Conducted a Phase I ESA for SWCA Environmental Consultants on behalf of NextEra Energy on a 34.5-acre storage site and a 2.1-mile access road. Site characteristics and assessments were performed. Documented findings and developed the Phase I ESA report.

Dry Lake East Energy Center Phase I ESA (Clark County, Nevada). 2022. Conducted a Phase I ESA for SWCA Environmental Consultants on behalf of NextEra Energy of a proposed 1620-acre solar site and a proposed 2.1-mile transmission line. Site characteristics and assessments were performed. Documented findings and developed the Phase I ESA report. A Phase II ESA was recommended to assess potential explosive residual soil contamination on site.

Desert Pines Golf Club Phase I ESA (Las Vegas, Nevada). 2022. Conducted a Phase I ESA for a 95.5-acre golf course. Site characteristics and assessments were performed. Documented findings and developed the Phase I ESA report. A Phase II ESA was recommended to assess potential soil and waste contamination on site.

Campus Village Phase I ESA Update and Soil Sampling (Las Vegas, Nevada). 2022.Conducted a Phase I ESA Update for Woodbury Corporation and Campus Village Group, LLC of 3.2 acres of vacant land and a 7-Eleven gas station. Site characteristics and assessments were performed. Documented findings and developed the Phase I ESA report.



EDUCATION

B.S., Environmental Management, College of Southern Nevada, Las Vegas, Nevada 2022

A.S., Environmental Management, College of Southern Nevada, Las Vegas, Nevada 2019

ADDITIONAL TRAINING / COURSEWORK

OSHA 40-Hour HAZWOPER Training – 2022

ASTM Training – Phase I & Phase II Environmental Site Assessment Processes – 2021

OSHA 30 Hour Construction – 2021

LICENSES / CERTIFICATIONS

AHERA Asbestos Inspector (4380-12286-090921) – 2023

AHERA Asbestos Contractor/Supervisor (54407-12286-011422) – 2023

EPA Lead-Based Paint Inspector (LBP-I-I234079-1) – 2022

State of Nevada Licensed Asbestos Abatement Consultant (IM-2296) – 2023

YEARS OF EXPERIENCE

Years with BEC – 1

Total Years – 5

A Phase II ESA was recommended to assess soil contamination on site. Soil sampling was conducted to remove TPH impacted from a leaking transformer. Assisted in developing the Spill Response letter to NDEP and received site closure.

Lambertucci Ranch Phase I ESA (Esmeralda County, Nevada). 2022. Conducted the Phase I ESA for a 605-acre abandoned ranch property. Site characteristics and assessments were performed. Documented findings and developed the Phase I ESA report. A Phase II ESA was recommended to assess soil and waste contamination on site.

Showcase Mall Limited Asbestos Survey, Las Vegas, Nevada (2022). Conducted an asbestos survey on a commercial building plaza prior to demolition. Prepared the summary report and maps with findings of the survey.

Pro-Gun Club Soil Sampling (Boulder City, Nevada). 2022. Conducted composite soil sampling on berms at the Pro-Gun Club for lead analysis. Assisted in preparing summary report and lab report.

City of Henderson Landfill Monitoring (Henderson, Nevada). 2021-2022. Assisted in landfill monitoring for methane emissions for the City of Henderson and McGinley & Associates DBA Universal Engineering Sciences. Conducted landfill gas sampling, inspected property for erosion, and assisted in preforming security/maintenance duties.

Goodwill HQ Limited HAZMAT Survey (North Las Vegas, Nevada). 2021. Assisted with a HAZMAT survey for an abandoned Goodwill building and warehouse. Performed air sampling for mold and asbestos survey sampling. Assisted with the development of the Limited HAZMAT Survey report.

City of Las Vegas Municipal Courthouse Water Sampling (Las Vegas, Nevada). 2021. Conducted groundwater sampling for the City of Las Vegas and the Nevada Division of Environmental Projection (NDEP) for the Municipal Courthouse. Groundwater samples collected found elevated levels of perchloroethylene (PCE), a common dry-cleaning solvent and degreasing solvent. Monitoring wells have been installed on the City of Las Vegas property, public right-of -way, and on private property to assess the extent and magnitude of the PCE contamination within the groundwater. Assisted in quarterly groundwater sampling and preparing the summary report and lab report.

PNC Bank Southwest Region Limited Desktop Review and Survey (Multiple locations throughout California, Colorado, Utah, New Mexico, and Arizona). 2021. Assisted in preparing limited desktop review and report for a multistate project encompassing 194 BBVA bank branches and corporate offices during acquisition by PNC Bank. Each location was visited by staff for limited sampling of asbestos-containing materials and lead-based surface coatings.

Amazon Warehouse Slip Test (Las Vegas, Nevada). 2021. Conducted slip-test meter testing for roughness and smoothness of floors at newly constructed Amazon Warehouse for product distribution efficiency using the Binary Output Tribometer 3000e. Assisted with the summary report.

Small Mammal Collection/Trapping, Knob Hill, Nevada (2021). Assisted in trapping, collecting, and prepping variety of small mammals for teaching collection at the College of Southern Nevada and updating Nevada Vertebrate collection database.

Great Basin Bushy Tailed Woodrat (*Neotoma cinerea)* Population Surveys (Mt. Grant, Hawthorne, Nevada). 2021. Assisted Ph.D. student research from the University of Reno Nevada in trapping two different subspecies of bushy tailed woodrats near Mt. Grant in Hawthorne, Nevada. Collected fecal samples and conducted vegetation surveys to determine niche partitioning of resources. Hazardous conditions involving rock climbing and 6-hour hikes at 70% slope.

Soil Contamination Research from Abandoned Mines (Nelson, Nevada) 2018-2019. The arid region of Nelson, Nevada was evaluated for trace metal contamination that originated in mine waste piles to determine concentration levels. Results show Ag, As, Ba, Cd, Cr, Se, and other trace metals are all present throughout the region as a result from mine trailing produced from historic abandoned mines. This information will prove useful in determining environmental impacts of mining in hyper-arid locations. Findings have been published.

April 10, 2024

Mr. Daniel Falcon, President
Falcon Groupe, Inc.
117 S. Boyle Avenue
Los Angeles, CA 90033

RE: Desert Pines Redevelopment
Las Vegas, Nevada

Dear Mr. Falcon:

The American Federation of Labor and Congress of Industrial Organizations Housing Investment Trust (the "Trust") is pleased to have the opportunity to express its interest in providing construction and permanent debt financing of the Desert Pines redevelopment (the "Project") located in Las Vegas, Nevada. Consisting of 1300 units of rental housing and 159 for-sale homes for families, a 25,000 square foot training center, open space, and more than 200 units of senior housing to be built in several phases, the Project will cover approximately 100 acres.

With $6.6 billion in net assets as of March 31, 2024, the Trust provides capital for new construction, substantial rehabilitation and preservation of affordable and market-rate multifamily projects nationwide, using 100% union labor. The Trust focuses its investments on housing projects that provide competitive returns to our pension fund investors, create union construction jobs and help strengthen local communities.

Since our inception in 1984, the Trust has invested $10.7 billion dollars throughout the United States, to create and preserve over 127,000 units of housing, 67% of which are affordable. The Trust has the scale and the experience to help realize the Desert Pines plan. We are particularly proud that a portion of the Project's financing is proposed to come from the State Infrastructure Bank's Affordable Housing Revolving Fund.

Despite our interest in being involved, at this time this letter does not constitute a commitment from the Trust to provide financing for the Project. Any commitment must follow a deliberative process which would articulate the general terms and conditions upon which the Trust would consider providing financing. The actual terms and conditions of any commitment issued by the Trust would be dependent upon the results of the Trust's review and analysis of the underwriting and due diligence for a particular phase of the Project, as well as Trust Investment Committee approval. Any such commitment would be in writing and clearly identified as a commitment.

Thank you for your consideration of the Trust's capabilities as you move forward with this major endeavor. If you have any questions, please feel free to contact me at (626) 660-4155.

Best Regards,

Ted Chandler

Senior Managing Director

Department of Administrative Services

Community Housing Office

500 S Grand Central Parkway, 6th Fl • Las Vegas, NV 89155-1712
(702) 455-3360
Les Lee Shell, Deputy County Manager • Jeanine D'Errico, Director
Dagny Stapleton, Community Housing Administrator

May 21, 2024

McCormack Baron Salazar, Inc.
100 N Broadway Ste 100
Saint Louis, MO 63102

Dear Antonio Bermudez:

I am pleased to inform you that, on **May 7, 2024**, the Clark County Board of Commissioners voted to award your organization up to the following amount in Welcome Home Community Housing Funds (CHF):

DP Parcel 3 - $8,000,000.00

As outlined in the Program Guide, CHF funding agreements and close of project funding must be completed simultaneously and within two years of the award. In addition, awarded projects must have site control and all financing for the project committed within one year of the date of the award.

Congratulations on your award! We look forward to working with you and supporting your project.

If you have any questions, please contact Stefanee Prawalsky at Stefanee@ClarkCountyNV.gov.

Sincerely,

Dagny Stapleton

Community Housing Administrator

BOARD OF COUNTY COMMISSIONERS
TICK SEGERBLOM, Chair - WILLIAM MCCURDY II, Vice-Chair
MARILYN KIRKPATRICK - JAMES B. GIBSON - ROSS MILLER - MICHAEL NAFT - JUSTIN C. JONES
KEVIN SCHILLER, County Manager

MERCHANTS BANK
410 Monon Blvd.
Carmel, IN 46032
Phone: 317-324-4660
merchantsbankofindiana.com

December 18, 2023

Mr. Vince Bennett, President
McCormack Baron Salazar, Inc.
100 North Broadway, Suite 100
St. Louis, MO 63102

Re: Desert Pines – Parcel 3
Financing Proposal Letter of Intent

Dear Mr. Falcon:

Merchants Bank of Indiana recognizes that Desert Pines – Parcel 3 is a Low-Income Housing Tax Credit development located in Las Vegas, NV. Merchants Bank of Indiana acknowledges that we have reviewed the application to be submitted by the Applicant to Clark County. The loan is intended to be participated with the AFL-CIO Housing Investment Trust and requires the project to be built with union labor as outlined in the Agreement Regarding Labor Unions that must be signed by the Borrower and general contractor.

Desert Pines – Parcel 3 consists of One Hundred and Thirty-Six (136) units, providing affordable rental housing to families, subject to various special use restrictions:

- Twenty-eight (28) units will be set aside for those earning at or below thirty percent (30%) of the Clark County area median income.
- One hundred and eight (108) units will be set aside for those earning at or below sixty percent (60%) of the Clark County area median income.

Merchants Bank of Indiana will provide construction financing for Desert Pines – Parcel 3 under the following terms and conditions:

BORROWER:	TBD
LOAN AMOUNT:	$30,221,000
INTEREST RATE:	8.12%*
TERM:	30 Months
AMORTIZATION:	Interest Only
FINANCING FEE:	0.75%
COLLATERAL:	1st REM + Assignment of LIHTC Equity Installments

**Estimate includes index + spread + cushion*

EQUAL HOUSING LENDER

Merchants Capital Corporation will provide permanent financing for Desert Pines – Parcel 3 under the following terms and conditions concurrent with the Freddie Mac or Fannie Mae programs:

BORROWER:	TBD
LOAN AMOUNT:	$5,988,000
INTEREST RATE:	6.75%*
TERM:	18 Years
AMORTIZATION:	40 Years
FINANCING FEE:	1.00%
COLLATERAL	1st REM

**Estimate includes index + spread + cushion*

This proposal is subject to the borrower's ability to obtain and syndicate IRS Section 42 Low-Income Housing Tax Credits for the development, in an amount and under terms satisfactory to Merchants Bank of Indiana and the following conditions:

1. Final review and approval of the financial forecasts;
2. Final review and approval of plans and specifications;
3. Review and approval of appraisal and environmental reports;
4. Completion of constructions and satisfactory inspection by an authorized architect as approved by Merchants Bank of Indiana;
5. Verification of funding of equity and any other funding sources;
6. Full due diligence and approval by Merchants Bank of Indiana.

Please understand this is a letter of intent to provide financing and is not a commitment. Thank you for the opportunity to participate in this development.

Sincerely,

Lee Oller

Lee Oller, Executive Vice President

EQUAL HOUSING LENDER

Accepted and agreed to this 19th day of December, 2023.

McCormack Baron Salazar, Inc.

Brock Armstrong

By: Brock Armstrong

MERCHANTS CAPITAL

December 18, 2023

VIA E-MAIL/PDF

Mr. Vincent R. Bennett, President
McCormack Baron Salazar
100 N. Broadway, Suite 100
St. Louis, MO 63102

RE: Desert Pines, Parcel 3 – Las Vegas, Nevada

Dear Mr. Bennett:

Merchants Capital Investments, LLC, a subsidiary of Merchants Bank of Indiana, an Indiana banking company ("Merchants") or its assignees is pleased to make the following non-binding proposal for equity financing related to an affordable housing development as further described below. The parties will use this proposal to negotiate an amended and restated limited partnership agreement or limited liability company agreement, as applicable ("Equity Agreement"). The terms outlined and summarized in this letter are contingent upon and subject to Merchants' Investment Committee approval. Merchants reserves the right to update and adjust this Letter of Interest to reflect any changes in the following information and assumptions discovered during the due diligence and underwriting review.

A. PROJECT: The Project, located in Las Vegas, Nevada, will have 136 units available to families for rent. Within the project, 136 units will be occupied in compliance with Federal low-income housing tax credit ("LIHTC") requirements of Section 42 of the Internal Revenue Code of 1986 (the "Code").

B. FEDERAL TAX CREDIT AMOUNT: $2,573,934 in annual credits, per a valid reservation, allocation or determination.

C. STATE TAX CREDIT AMOUNT: $3,000,000 in total credit, per a valid reservation, allocation or determination.

D. EQUITY AMOUNT: $25,863,092 ($23,163,092 & $2,700,000)

a. **Federal Equity Amount per Tax Credit Dollar**: $0.90
b. **State Equity Amount per Tax Credit Dollar**: $0.90

E. MATERIAL PARTICIPANTS:

a. **Project Owner: DP Parcel 3, LLC (**To-be-Formed)
b. **General Partner: DP Development Manger, LLC (**To-be-Formed (0.01%))
c. **Developer:** McCormack Baron Salazar, Inc.
d. **Investor:** To-be-Formed (99.99%)
e. **Property Manager:** McCormack Baron Management (MBM)
f. **General Contractor:** To-be-Determined
g. **Guarantor:** MBA Properties, Inc. and McCormack Baron Salazar, Inc.

F. KEY DATES:

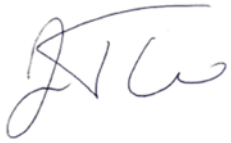
a. **Closing Date**: 12/1/2024
b. **Completion Date**: 9/1/2026
c. **Stabilization Date**: 5/1/2027
d. **8609 Date**: 9/1/2027

G. CAPITAL CONTRIBUTIONS: The Investor proposes to make Capital Contributions to the Project Owner on the following schedule, upon the achievement of prescribed benchmarks and satisfactory evidence or approval of certain conditions, to be more fully described in the Equity Agreement. The Investor's Capital Contribution will be subject to reduction and adjustment, including for shortfalls in Tax Credit delivery and eligible basis at the Adjuster amounts as set forth above. Reductions in Capital Contributions, if any, will occur initially at the current, and if necessary, future Capital Contributions, and will be guaranteed by the Guarantor. In the event the actual Tax Credits exceed the projected Tax Credits, the Investor shall be under no obligation to increase its Capital Contribution to invest in those excess Tax Credits, but may elect to do so, in its sole discretion.

Installment:	Amount:	Anticipated Conditions:
First (Closing)	$3,826,318 14.79%	Closing of all financing and completion of all initial due diligence.
Second (Completion)	$19,448,106 75.20%	100% lien-free Construction Completion.
Third (Stabilization)	$2,206,037 8.53%	Stabilization - Later of 93% Economic Occupancy and 100% Qualified Occupancy and DSCR of 1.15
Fourth (Final)	$382,632 1.48%	Receipt of Form 8609's for all buildings.

Thank you for your consideration and we look forward to the opportunity to work with you.

Very truly yours,



Joshua T. Reed
Executive Vice President
Merchants Capital Investments, LLC

LAS VEGAS CITY COUNCIL

CAROLYN G. GOODMAN
Mayor
BRIAN KNUDSEN
Mayor Pro Tem
CEDRIC CREAR
VICTORIA SEAMAN
OLIVIA DIAZ
FRANCIS ALLEN-PALENSKE
NANCY E. BRUNE

MICHAEL JANSSEN
City Manager

ECONOMIC AND URBAN DEVELOPMENT DEPARTMENT
RYAN SMITH
DIRECTOR

CITY HALL
495 S. MAIN ST.
LAS VEGAS, NV 89101
702.229.6011 | VOICE
711 | TTY

December 18, 2023

Clark County Community Housing Office
500 S. Grand Central Pkwy.
Las Vegas, NV 89155

Via electronic submission

RE: Desert Pines Parcel 3 at 3415 E. Bonanza Rd.

We are writing to express support for the planned affordable housing development at Desert Pines and the requested investment from the Clark County Welcome Home Community Housing Fund program. The City of Las Vegas selected McCormack Baron Salazar (MBS) as developer for the Desert Pines Golf Course site and has entered into an Exclusive Negotiation Agreement (ENA) with MBS. We are currently negotiating a Disposition and Development Agreement (DDA) and anticipate a July 2024 Mayor and City Council action regarding the DDA.

The Desert Pines development will include for-sale housing, mixed-income multifamily affordable housing, commercial and mixed-use developments. The Parcel 3 site is proposed for a Universal Design mixed-use affordable housing phase of the master development. The development will provide 136 units of fully accessible affordable rental housing for 1-, 2- and 3-bedroom households.

We are in support of the development and encourage the requested funding of $8,000,000 be approved under the Clark County Community Housing Fund program. The developer is currently processing entitlement and related subdivision components for the project. Please note that final approval of the DDA and any City of Las Vegas participation is subject to Mayor and City Council approval, which is projected to be heard in July 2024.

Please feel free to contact Arcelia Barajas at abarajas@lasvegasnevada.gov or Tracy Reich treich@lasvegasnevada.gov if you have any questions.

Sincerely,

Ryan Smith
Director

Desert Pines
All Phase
6.27.24

Nevada State Infrastructure Bank

PHASE 2 - BLOCK 1

PHASE DETAILS	OK
Type	4%
Equity Pricing	$ 0.90
Closing	12/1/2025
Completion	12/1/2027
Conversion	9/1/2028
UNITS	186
Market	37
Workforce	-
LIHTC	140
PBV	9
RAD	-
Res GSF	178,135
Com/Pub GSF	7,400
Total GSF	185,535
Gross Acres	6.68
$/Unit	$ 325,700
$/GSF	$ 323

SOURCE OF FUNDS - PART A	
First Mortgage	14,232,000
Seller Note	1,449,000
Tax Credit Equity	22,082,000
Infrastructure Funding	4,691,314
For Sale /Commercial Developer Capital	-
NV State Tax Credit	1,600,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	1,434,000
Deferred Developer Fee	-
NDOT Funds	-
TBD Source	19,783,250
TOTAL PART A SOURCES	**66,444,392**

SOURCE OF FUNDS - PART B	
City Funds	-
County Funds	-
NSIB	4,691,314
For Sale Developer Funds	-
TOTAL PART B SOURCES	**4,691,314**
Gap	-

USE OF FUNDS - PART B	
ESTIMATE	4,691,314
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**4,691,314**

UNIT MIX							Rent Restrictions						
BR	Type	HH	NSF	GSF	EFF	UNITS	Market	60%	50%	40%		30%	
0	Elevator	1.0	450	518	85%	-							
1	Elevator	1.5	650	748	85%	65	14	29	16	3		3	
2	Elevator	3.0	850	978	85%	93	17	42	24	5		5	
3	Elevator	4.5	1,200	1,380	85%	28	6	13	7	1		1	
0	Row	1.0	-	-	93%	-							
0	Row	1.0	-	-	93%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
TOTALS			**154,900**	**178,135**		**186**	**37**	**84**	**47**	**9**	**-**	**9**	**-**
							GSF %	20%	45%	25%	5%	0%	5%	0%
							Unit %	20%	45%	25%	5%	0%	5%	0%
							BR %	20%	45%	25%	5%	0%	5%	0%

USE OF FUNDS - PART A	PERMANENT	LINE ITEM CALC	RATE	As %	EQUITY BASIS
ACQUISITION COSTS					
LAND	1,449,000	200,000		0%	-
Subtotal	*1,449,000*			0%	-
CONSTRUCTION COSTS					
CONSTR - ON-SITE IMPROVEMENTS	668,000	100,000		100%	668,000
CONSTR - RESIDENTIAL	26,720,250	150.00		100%	26,720,250
CONSTR - COMMERCIAL	740,000	100.00		0%	-
CONSTR - GEN REQ/OH/PROFIT	4,594,000	14.00%		100%	4,594,000
CONSTR - PERMITS BY OWNER	704,000	2.50%		100%	704,000
CONSTR - CONTINGENCY	1,672,000	5.00%		100%	1,672,000
Subtotal	*35,098,250*			98%	34,358,250
OTHER DEVELOPMENT COSTS					
ARCHITECTURE	1,592,000	4.00%		100%	1,592,000
ENGINEERING/SURVEY	1,373,000	4.50%		100%	1,373,000
ENVIRONMENTAL	71,000	0.25%		100%	71,000
FIN FEES - CONSTRUCTION LOAN	5,187,000	5,187,000		50%	2,593,500
FIN FEES - SUBORDINATE LOANS	1,434,000	1,434,000		100%	1,434,000
FIN FEES - OTHER	761,000	761,000		40%	304,400
FF&E	200,000		0.00%	100%	200,000
BOND ISSUANCE COSTS	508,000	508,000		0%	-
INSURANCE	674,000	674,000		100%	674,000
PROFESSIONAL FEES/REPORTS	600,000		0.00%	60%	360,000
MARKETING	50,000		0.00%	0%	-
LEASEUP INTEREST/EXPENSES	339,000	339,000		0%	-
TITLE AND RECORDING	200,000		0.00%	100%	200,000
TAX CREDIT FEES	146,000			0%	-
REAL ESTATE TAXES	25,000		0.00%	0%	-
PART B SCOPE	4,691,314			100%	4,691,314
PROJECT CONTINGENCY	989,000	989,000		100%	989,000
DEVELOPER FEE - DEVELOPER	8,666,000			100%	8,666,000
DEVELOPER FEE - OTHER	-			100%	-
RESERVES	991,000	991,000		0%	-
Subtotal	*29,725,142*			82%	24,376,042
TOTAL PART A COSTS	**66,444,392**			**89%**	**58,906,292**

	Market	60%	50%	40%	0%
	37	84	47	9	9
1	13	29	16	3	3
2	19	42	24	5	5
3	6	13	7	1	1

	Units	
1	65	35%
2	93	50%
3	28	15%
	186	

PHASE 2 - BLOCK 2

PHASE DETAILS	OK
Type	4%
Equity Pricing	$ 0.90
Closing	12/1/2025
Completion	12/1/2027
Conversion	9/1/2028
UNITS	158
Market	-
Workforce	-
LIHTC	150
PBV	8
RAD	-
Res GSF	121,785
Com/Pub GSF	6,600
Total GSF	128,385
Gross Acres	4.01

SOURCE OF FUNDS - PART A	
First Mortgage	7,156,000
Seller Note	870,000
Tax Credit Equity	19,008,000
Infrastructure Funding	3,246,257
For Sale Developer Capital	-
NV State Tax Credit	1,600,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	944,000
Deferred Developer Fee	-
NDOT Funds	-
TBD Source	12,357,750
TOTAL PART A SOURCES	**45,993,571**

SOURCE OF FUNDS - PART B	
City Funds	-
County Funds	-
NSIB	3,246,257
For Sale Developer Funds	-
TOTAL PART B SOURCES	**3,246,257**
Gap	-

USE OF FUNDS - PART B	
ESTIMATE	3,246,257
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**3,246,257**

UNIT MIX							Rent Restrictions						
BR	Type	HH	NSF	GSF	EFF	UNITS	Market	60%	50%	40%		30%	
0	Elevator	1.0	450	518	85%	-							
1	Elevator	1.5	650	748	85%	142	-	86	42	7	-	7	
2	Elevator	3.0	850	978	85%	16	-	9	5	1	-	1	
3	Elevator	4.5	1,200	1,380	85%	-	-	-	-	-	-	-	
0	Row	1.0	-	-	93%	-							
0	Row	1.0	-	-	93%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
TOTALS			**105,900**	**121,785**		**158**	**-**	**95**	**47**	**8**	**-**	**8**	**-**
							GSF %	0%	60%	30%	5%	0%	5%	0%
							Unit %	0%	60%	30%	5%	0%	5%	0%
							BR %	0%	60%	30%	5%	0%	5%	0%

USE OF FUNDS - PART A	PERMANENT	LINE ITEM CALC	RATE	As %	EQUITY BASIS
ACQUISITION COSTS					
Subtotal	*870,000*			0%	-
CONSTRUCTION COSTS					
Subtotal	*24,121,750*			97%	23,461,750
OTHER DEVELOPMENT COSTS					

Desert Pines | Nevada State Infrastructure Bank

$/Unit	$ 265,416	*Subtotal*	*20,881,821*	82% 17,036,521
$/GSF	$ 324	**TOTAL PART A COSTS**	**45,993,571**	**88% 40,618,271**

PHASE 1 - BLOCK 3

PHASE DETAILS	OK
Type	4%
Equity Pricing	$ 0.90
Closing	12/1/2025
Completion	12/1/2027
Conversion	9/1/2028
UNITS	136
Market	13
Workforce	-
LIHTC	116
PBV	7
RAD	-
Res GSF	124,775
Com/Pub GSF	11,500
Total GSF	136,275
Gross Acres	4.36
$/Unit	$ 315,656
$/GSF	$ 312

SOURCE OF FUNDS - PART A	
First Mortgage	8,870,000
Seller Note	946,000
Tax Credit Equity	17,401,000
Infrastructure Funding	3,342,531
For Sale Developer Capital	-
NV State Tax Credit	1,600,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	627,000
Deferred Developer Fee	-
NDOT Funds	7,500,000
TBD Source	5,985,250
TOTAL PART A SOURCES	**46,940,288**

USE OF FUNDS - PART A	
ACQUISITION COSTS	PERMANENT
Subtotal	*946,000*
CONSTRUCTION COSTS	
Subtotal	*25,327,250*
OTHER DEVELOPMENT COSTS	
Subtotal	*20,570,038*
TOTAL PART A COSTS	**46,940,288**

SOURCE OF FUNDS - PART B	
City Funds	-
County Funds	-
NSIB	3,342,531
For Sale Developer Funds	-
TOTAL PART B SOURCES	**3,342,531**
Gap	-

USE OF FUNDS - PART B	
ESTIMATE	3,342,531
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**3,342,531**

LINE ITEM CALC	RATE

As %	EQUITY BASIS
0%	-
95%	24,177,250
82%	16,839,638
88%	**41,113,888**

UNIT MIX

BR	Type	HH	NSF	GSF	EFF	UNITS	Rent Restrictions: Market	60%	50%	40%		30%	
0	Elevator	1.0	450	518	85%	-							
1	Elevator	1.5	650	748	85%	60	6	36	12	3	-	3	
2	Elevator	3.0	850	978	85%	62	6	38	12	3	-	3	
3	Elevator	4.5	1,200	1,380	85%	14	1	8	3	1	-	1	
0	Row	1.0	-	-	93%	-							
0	Row	1.0	-	-	93%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
TOTALS			**108,500**	**124,775**		**136**	**13**	**82**	**27**	**7**	**-**	**7**	**-**
							GSF % 9%	60%	20%	5%	0%	5%	0%
							Unit % 10%	60%	20%	5%	0%	5%	0%
							BR % 9%	60%	20%	5%	0%	5%	0%

Desert Pines Nevada State Infrastructure Bank

PHASE 2 - BLOCK 7

PHASE DETAILS	OK
Type	4%
Equity Pricing	$ 0.90
Closing	12/1/2025
Completion	12/1/2027
Conversion	9/1/2028
UNITS	154
Market	30
Workforce	-
LIHTC	116
PBV	8
RAD	-
Res GSF	134,558
Com/Pub GSF	-
Total GSF	134,558
Gross Acres	4.36
$/Unit	$ 290,543
$/GSF	$ 329

SOURCE OF FUNDS - PART A	
First Mortgage	11,763,000
Seller Note	946,000
Tax Credit Equity	16,534,000
Infrastructure Funding	3,402,331
For Sale Developer Capital	-
NV State Tax Credit	1,600,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	985,000
Deferred Developer Fee	-
NDOT Funds	-
TBD Source	12,915,625
TOTAL PART A SOURCES	**48,996,538**

USE OF FUNDS - PART A	PERMANENT
ACQUISITION COSTS	
Subtotal	*946,000*
CONSTRUCTION COSTS	
Subtotal	*25,723,625*
OTHER DEVELOPMENT COSTS	
Subtotal	*22,201,913*
TOTAL PART A COSTS	**48,996,538**

SOURCE OF FUNDS - PART B	
City Funds	-
County Funds	-
NSIB	3,402,331
For Sale Developer Funds	-
TOTAL PART B SOURCES	**3,402,331**
Gap	-

USE OF FUNDS - PART B	
ESTIMATE	3,402,331
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**3,402,331**

LINE ITEM CALC	RATE

As %	EQUITY BASIS
0%	-
100%	25,723,625
81%	18,030,513
90%	**43,879,138**

UNIT MIX

BR	Type	HH	NSF	GSF	EFF	UNITS	Rent Restrictions: Market	60%	50%	40%		30%	
0	Row	1.0	450	473	95%	-							
1	Row	1.5	650	683	95%	54	10	24	14	3	-	3	
2	Row	3.0	850	893	95%	77	15	35	19	4	-	4	
3	Row	4.5	1,200	1,260	95%	23	5	10	6	1	-	1	
0	Row	1.0	-	-	93%	-							
0	Row	1.0	-	-	93%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
TOTALS			**128,150**	**134,558**		**154**	**30**	**69**	**39**	**8**	**-**	**8**	**-**
							GSF %	20%	45%	25%	5%	0%	5%	0%
							Unit %	19%	45%	25%	5%	0%	5%	0%
							BR %	20%	45%	25%	5%	0%	5%	0%

PHASE 2 - BLOCK 8

PHASE DETAILS	OK
Type	4%
Equity Pricing	$ 0.90
Closing	12/1/2025
Completion	12/1/2027
Conversion	9/1/2028
UNITS	120
Market	30
Workforce	-
LIHTC	84
PBV	6
RAD	-
Res GSF	104,895
Com/Pub GSF	-
Total GSF	104,895
Gross Acres	3.16
$/Unit	$ 293,352
$/GSF	$ 333

SOURCE OF FUNDS - PART A	
First Mortgage	9,667,000
Seller Note	686,000
Tax Credit Equity	12,092,000
Infrastructure Funding	2,652,305
For Sale Developer Capital	-
NV State Tax Credit	1,600,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	798,000
Deferred Developer Fee	-
NDOT Funds	-
TBD Source	10,359,250
TOTAL PART A SOURCES	**38,517,631**

USE OF FUNDS - PART A	PERMANENT
ACQUISITION COSTS	
Subtotal	*686,000*
CONSTRUCTION COSTS	
Subtotal	*20,024,250*
OTHER DEVELOPMENT COSTS	
Subtotal	*17,709,381*
TOTAL PART A COSTS	**38,517,631**

SOURCE OF FUNDS - PART B	
City Funds	-
County Funds	-
NSIB	2,652,305
For Sale Developer Funds	-
TOTAL PART B SOURCES	**2,652,305**
Gap	-

USE OF FUNDS - PART B	
ESTIMATE	2,652,305
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**2,652,305**

LINE ITEM CALC	RATE

As %	EQUITY BASIS
0%	-
100%	20,024,250
81%	14,330,181
89%	**34,452,431**

UNIT MIX

BR	Type	HH	NSF	GSF	EFF	UNITS	Rent Restrictions: Market	60%	50%	40%		30%	
0	Row	1.0	450	473	95%	-							
1	Row	1.5	650	683	95%	42	10	15	13	2	-	2	
2	Row	3.0	850	893	95%	60	15	21	18	3	-	3	
3	Row	4.5	1,200	1,260	95%	18	5	6	5	1	-	1	
0	Row	1.0	-	-	93%	-							
0	Row	1.0	-	-	93%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
TOTALS			**99,900**	**104,895**		**120**	**30**	**42**	**36**	**6**	**-**	**6**	**-**
							GSF %	25%	35%	30%	5%	0%	5%	0%
							Unit %	25%	35%	30%	5%	0%	5%	0%
							BR %	25%	35%	30%	5%	0%	5%	0%

Desert Pines Nevada State Infrastructure Bank

PHASE 1 - BLOCK 14

PHASE DETAILS	OK
Type	4%
Equity Pricing	$ 0.90
Closing	12/1/2025
Completion	12/1/2027
Conversion	9/1/2028
UNITS	96
Market	24
Workforce	-
LIHTC	67
PBV	5
RAD	-
Res GSF	84,263
Com/Pub GSF	-
Total GSF	84,263
Gross Acres	4.19
$/Unit	$ 304,400
$/GSF	$ 342

SOURCE OF FUNDS - PART A	
First Mortgage	7,789,000
Seller Note	909,000
Tax Credit Equity	9,821,000
Infrastructure Funding	2,066,777
For Sale Developer Capital	-
NV State Tax Credit	1,600,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	671,000
Deferred Developer Fee	-
NDOT Funds	-
TBD Source	8,432,375
TOTAL PART A SOURCES	**31,702,507**

USE OF FUNDS - PART A	PERMANENT
ACQUISITION COSTS	
Subtotal	*909,000*
CONSTRUCTION COSTS	
Subtotal	*16,278,375*
OTHER DEVELOPMENT COSTS	
Subtotal	*14,454,132*
TOTAL PART A COSTS	**31,702,507**

SOURCE OF FUNDS - PART B	
City Funds	-
County Funds	-
NSIB	2,066,777
For Sale Developer Funds	-
TOTAL PART B SOURCES	**2,066,777**
Gap	-

USE OF FUNDS - PART B	
ESTIMATE	2,066,777
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**2,066,777**

LINE ITEM CALC	RATE

As %	EQUITY BASIS
0%	-
100%	16,278,375
81%	11,641,132
88%	**27,980,507**

UNIT MIX

							Rent Restrictions						
BR	Type	HH	NSF	GSF	EFF	UNITS	Market	60%	50%	40%		30%	
0	Row	1.0	450	473	95%	-							
1	Row	1.5	650	683	95%	33	8	12	9	2	-	2	
2	Row	3.0	850	893	95%	48	12	17	15	2	-	2	
3	Row	4.5	1,200	1,260	95%	15	4	5	4	1	-	1	
0	Row	1.0	-	-	93%	-							
0	Row	1.0	-	-	93%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
TOTALS			**80,250**	**84,263**		**96**	**24**	**34**	**28**	**5**	**-**	**5**	**-**
							GSF %	25%	35%	29%	5%	0%	5%	0%
							Unit %	25%	35%	29%	5%	0%	5%	0%
							BR %	25%	35%	29%	5%	0%	5%	0%

PHASE 1 - BLOCK 15

PHASE DETAILS	OK
Type	4%
Equity Pricing	$ 0.90
Closing	12/1/2025
Completion	12/1/2027
Conversion	9/1/2028
UNITS	182
Market	45
Workforce	-
LIHTC	128
PBV	9
RAD	-
Res GSF	158,550
Com/Pub GSF	-
Total GSF	158,550
Gross Acres	7.94
$/Unit	$ 297,354
$/GSF	$ 336

SOURCE OF FUNDS - PART A	
First Mortgage	14,526,000
Seller Note	2,177,000
Tax Credit Equity	18,223,000
Infrastructure Funding	3,888,889
For Sale Developer Capital	-
NV State Tax Credit	1,600,000
TBD Source	-
Choice Neighborhood	-
Accrued Soft Interest	1,239,000
Deferred Developer Fee	-
NDOT Funds	-
TBD Source	16,353,500
TOTAL PART A SOURCES	**58,785,167**

USE OF FUNDS - PART A	PERMANENT
ACQUISITION COSTS	
Subtotal	*2,177,000*
CONSTRUCTION COSTS	
Subtotal	*30,635,500*
OTHER DEVELOPMENT COSTS	
Subtotal	*25,857,667*
TOTAL PART A COSTS	**58,785,167**

SOURCE OF FUNDS - PART B	
City Funds	-
County Funds	-
NSIB	3,888,889
For Sale Developer Funds	-
TOTAL PART B SOURCES	**3,888,889**
Gap	-

USE OF FUNDS - PART B	
ESTIMATE	3,888,889
SITE PREPARATION	-
PUBLIC IMPROVEMENTS	-
SUPPORTIVE SERVICES	-
ADDITIONAL SERVICES	-
ADMINISTRATION	-
RELOCATION	-
TOTAL PART B COSTS	**3,888,889**

LINE ITEM CALC	RATE

As %	EQUITY BASIS
0%	-
100%	30,635,500
81%	20,982,467
88%	**51,732,967**

UNIT MIX

							Rent Restrictions						
BR	Type	HH	NSF	GSF	EFF	UNITS	Market	60%	50%	40%		30%	
0	Row	1.0	450	473	95%	-							
1	Row	1.5	650	683	95%	64	15	24	19	3	-	3	
2	Row	3.0	850	893	95%	92	23	31	28	5	-	5	
3	Row	4.5	1,200	1,260	95%	26	7	9	8	1	-	1	
0	Row	1.0	-	-	93%	-							
0	Row	1.0	-	-	93%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
0	Walkup	1.0	-	-	83%	-							
TOTALS			**151,000**	**158,550**		**182**	**45**	**64**	**55**	**9**	**-**	**9**	**-**
							GSF %	25%	35%	30%	5%	0%	5%	0%
							Unit %	25%	35%	30%	5%	0%	5%	0%
							BR %	25%	35%	30%	5%	0%	5%	0%

Desert Pines
All Phase
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Nevada State Infrastructure Bank

PROPOSED LAND USE

LAND USE

Block	Proposed Use	0-BR	1-BR	2-BR	3-BR	UNITS	SF Com/Pub	Density: DU/Acre	Acres	Land Value	Phase 1 SF	Phase 1 %	Phase 2 SF	Phase 2 %	Infra Phase 1	Infra Phase 2
1	Mixed-use Multi-family Residential over Commercial; 3 stor	-	65	93	28	186	7,400	27.84	6.68	1,449,000			185,535	23.46%		4,691,314
2	Mixed-use Senior Multi-family Residential over Commercial	-	142	16	-	158	6,600	39.40	4.01	870,000			128,385	16.23%		3,246,257
3	Mixed-use Universal Design Multi-family Residential over Cc	-	60	62	14	136	11,500	31.19	4.36	946,000	136,275	13.37%			3,342,531	
4	CSN Training Center; ~20,000 sq ft & 10,000 space for futur						30,000		3.10	673,000	30,000	2.94%			735,835	
5	Proposed Community center facility w/ shared parking						10,000		1.76	382,000	10,000	0.98%			245,278	
6	Retail/Commercial						71,400		7.80	1,692,000	71,400	7.01%			1,751,288	
7	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-u	-	54	77	23	154	-	35.32	4.36	946,000			134,558	17.01%		3,402,331
8	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-u	-	42	60	18	120	-	37.97	3.16	686,000			104,895	13.26%		2,652,305
9	SFD & Townhomes	-	-	-	55	55	-	16.62	3.31	718,000	148,500	14.57%			3,642,384	
10	Recreation Area								4.20	911,000						
11	SFD & Townhomes	-	-	-	117	117	-	18.11	6.46	1,402,000	315,900	30.99%			7,748,344	
12	SFD & Townhomes	-	-	-	62	62	-	10.69	5.80	1,258,000			136,400	17.24%		3,448,919
13	SFD & Townhomes	-	-	-	46	46	-	6.67	6.90	1,497,000			101,200	12.79%		2,558,875
14	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-u	-	33	48	15	96	-	22.91	4.19	909,000	84,263	8.27%			2,066,777	
15	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-u	-	64	92	26	182	-	22.92	7.94	2,177,000	158,550	15.56%			3,888,889	
16	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-u	-	17	24	9	50	10,000	23.92	2.09	453,000	54,363	5.33%			1,333,395	
17	Early Education Center						10,000		2.00	434,000	10,000	0.98%			245,278	
	Other Open Space								2.83							
	Road Area / Circulation								7.90							
	TOTALS	**-**	**477**	**472**	**413**	**1,362**	**156,900**		**88.85**	**17,403,000**	**1,019,250**	**100.00%**	**790,973**	**100.00%**	**25,000,000**	**20,000,000**
	Housing Only Blocks	-	460	448	404	1,312	25,500	22.95	57.17							
	For Sale Only Blocks	-	-	-	280	280	-	12.46	22.47							
	Multi-family Non-Senior Only Blocks	-	318	432	124	874	18,900	28.48	30.69							
	Multi-family Senior Only Blocks	-	142	16	-	158	6,600	39.40	4.01							
	Non-Vertical Only Blocks	-	-	-	-	-	-	-	14.93							
	Vertical Only Blocks	-	477	472	413	1,362	156,900	17.43	78.12							

Desert Pines
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Nevada State Infrastructure Bank

DEVELOPMENT PART A SOURCES & USES

SOURCE OF FUNDS - PART A	BLOCK 1	BLOCK 2	BLOCK 3	BLOCK 4	BLOCK 5	BLOCK 6	BLOCK 7	BLOCK 8	BLOCK 9	BLOCK 10	BLOCK 11	BLOCK 12	BLOCK 13	BLOCK 14	BLOCK 15	BLOCK 16	BLOCK 17	TOTAL
First Mortgage	14,232,000	7,156,000	8,870,000				11,763,000	9,667,000						7,789,000	14,526,000	2,934,000		76,937,000
Seller Note	1,449,000	870,000	946,000	673,000	382,000		946,000	686,000						909,000	2,177,000	453,000	434,000	9,925,000
Tax Credit Equity	22,082,000	19,008,000	17,401,000				16,534,000	12,092,000						9,821,000	18,223,000	7,664,000		122,825,000
Infrastructure Funding	4,691,314	3,246,257	3,342,531				3,402,331	2,652,305						2,066,777	3,888,889	1,333,395		24,623,798
For Sale /Commercial Developer Capital	-	-	-				-	-	718,000		1,402,000	1,258,000	1,497,000	-	-	-		4,875,000
NV State Tax Credit	1,600,000	1,600,000	1,600,000			1,692,000	1,600,000	1,600,000		911,000				1,600,000	1,600,000	1,600,000		15,403,000
TBD Source	-	-	-				-	-						-	-	-		-
Choice Neighborhood	-	-	-				-	-						-	-	-		-
Accrued Soft Interest	1,434,000	944,000	627,000				985,000	798,000						671,000	1,239,000	427,000		7,125,000
Deferred Developer Fee	-	-	-				-	-						-	-	-		-
NDOT Funds	-	-	7,500,000				-	-						-	-	-		7,500,000
TBD Source	19,783,250	12,357,750	5,985,250				12,915,625	10,359,250						8,432,375	16,353,500	4,900,375		91,087,375
TOTAL PART A SOURCES	**66,444,392**	**45,993,571**	**46,940,288**	**673,000**	**382,000**	**1,692,000**	**48,996,538**	**38,517,631**	**718,000**	**911,000**	**1,402,000**	**1,258,000**	**1,497,000**	**31,702,507**	**58,785,167**	**19,578,449**	**434,000**	**365,925,542**

USE OF FUNDS - PART A	BLOCK 1	BLOCK 2	BLOCK 3	BLOCK 4	BLOCK 5	BLOCK 6	BLOCK 7	BLOCK 8	BLOCK 9	BLOCK 10	BLOCK 11	BLOCK 12	BLOCK 13	BLOCK 14	BLOCK 15	BLOCK 16	BLOCK 17	TOTAL
ACQUISITION COSTS																		
LAND	1,449,000	870,000	946,000	673,000	382,000	1,692,000	946,000	686,000	718,000	911,000	1,402,000	1,258,000	1,497,000	909,000	2,177,000	453,000	434,000	17,403,000
Subtotal	*1,449,000*	*870,000*	*946,000*	*673,000*	*382,000*	*1,692,000*	*946,000*	*686,000*	*718,000*	*911,000*	*1,402,000*	*1,258,000*	*1,497,000*	*909,000*	*2,177,000*	453,000	*434,000*	*17,403,000*
CONSTRUCTION COSTS																-		-
CONSTR - ON-SITE IMPROVEMENTS	668,000	401,000	436,000				436,000	316,000						419,000	794,000	209,000		3,679,000
CONSTR - RESIDENTIAL	26,720,250	18,267,750	18,716,250				20,183,625	15,734,250						12,639,375	23,782,500	6,654,375		142,698,375
CONSTR - COMMERCIAL	740,000	660,000	1,150,000				-	-						-	-	1,000,000		3,550,000
CONSTR - GEN REQ/OH/PROFIT	4,594,000	3,160,000	3,310,000				3,363,000	2,618,000						2,117,000	3,985,000	1,287,000		24,434,000
CONSTR - PERMITS BY OWNER	704,000	484,000	508,000				516,000	402,000						327,000	615,000	197,000		3,753,000
CONSTR - CONTINGENCY	1,672,000	1,149,000	1,207,000				1,225,000	954,000						776,000	1,459,000	468,000		8,910,000
Subtotal	*35,098,250*	*24,121,750*	*25,327,250*				*25,723,625*	*20,024,250*						*16,278,375*	*30,635,500*	9,815,375		*187,024,375*
OTHER DEVELOPMENT COSTS																-		
ARCHITECTURE	1,592,000	1,095,000	1,147,000				1,166,000	908,000						734,000	1,381,000	446,000		8,469,000
ENGINEERING/SURVEY	1,373,000	944,000	991,000				1,007,000	784,000						638,000	1,200,000	384,000		7,321,000
ENVIRONMENTAL	71,000	49,000	51,000				52,000	41,000						33,000	62,000	20,000		379,000
FIN FEES - CONSTRUCTION LOAN	5,187,000	3,577,000	3,620,000				3,864,000	3,034,000						2,464,000	4,556,000	1,442,000		27,744,000
FIN FEES - SUBORDINATE LOANS	1,434,000	944,000	627,000				985,000	798,000						671,000	1,239,000	427,000		7,125,000
FIN FEES - OTHER	761,000	503,000	324,000				524,000	427,000						350,000	632,000	227,000		3,748,000
FF&E	200,000	200,000	200,000				200,000	200,000						200,000	200,000	200,000		1,600,000
BOND ISSUANCE COSTS	508,000	377,000	380,000				400,000	333,000						287,000	456,000	204,000		2,945,000
INSURANCE	674,000	463,000	481,000				499,000	390,000						317,000	592,000	190,000		3,606,000
PROFESSIONAL FEES/REPORTS	600,000	600,000	600,000				600,000	600,000						600,000	600,000	600,000		4,800,000
MARKETING	50,000	50,000	50,000				50,000	50,000						50,000	50,000	50,000		400,000
LEASEUP INTEREST/EXPENSES	339,000	269,000	246,000				281,000	220,000						176,000	333,000	90,000		1,954,000
TITLE AND RECORDING	200,000	200,000	200,000				200,000	200,000						200,000	200,000	200,000		1,600,000
TAX CREDIT FEES	146,000	101,000	102,000				109,000	86,000						70,000	128,000	41,000		783,000
REAL ESTATE TAXES	25,000	25,000	25,000				25,000	25,000						25,000	25,000	25,000		200,000
PART B SCOPE	4,691,314	3,246,257	3,342,531				3,402,331	2,652,305						2,066,777	3,888,889	1,333,395		24,623,798
PROJECT CONTINGENCY	989,000	698,000	679,000				738,000	592,000						482,000	848,000	317,000		5,343,000
DEVELOPER FEE - DEVELOPER	8,666,000	5,999,000	6,122,000				6,390,000	5,024,000						4,135,000	7,667,000	2,553,000		46,556,000
DEVELOPER FEE - OTHER	-	-	-				-	-						-	-	-		-
RESERVES	991,000	693,000	683,000				820,000	652,000						523,000	986,000	242,000		5,590,000
Subtotal	*29,725,142*	*20,881,821*	*20,570,038*				*22,201,913*	*17,709,381*						*14,454,132*	*25,857,667*	9,271,074		*160,671,167*
TOTAL PART A COSTS	**66,444,392**	**45,993,571**	**46,940,288**	**673,000**	**382,000**	**1,692,000**	**48,996,538**	**38,517,631**	**718,000**	**911,000**	**1,402,000**	**1,258,000**	**1,497,000**	**31,702,507**	**58,785,167**	**19,578,449**	**434,000**	**365,925,542**

DEVELOPMENT PART B SOURCES & USES

SOURCE OF FUNDS - PART B	BLOCK 1	BLOCK 2	BLOCK 3	BLOCK 4	BLOCK 5	BLOCK 6	BLOCK 7	BLOCK 8	BLOCK 9	BLOCK 10	BLOCK 11	BLOCK 12	BLOCK 13	BLOCK 14	BLOCK 15	BLOCK 16	BLOCK 17	TOTAL
City Funds	-	-	-				-	-						-	-	-		-
County Funds	-	-	-				-	-						-	-	-		-
NSIB	4,691,314	3,246,257	3,342,531				3,402,331	2,652,305	-				-	2,066,777	3,888,889	1,333,395		24,623,798
Project Sources				735,835	245,278	1,751,288											245,278	2,977,680
For Sale Developer Proceeds	-	-	-						3,642,384		7,748,344	3,448,919	2,558,875					17,398,523
CNI Funds																		-
TOTAL PART B SOURCES	**4,691,314**	**3,246,257**	**3,342,531**	**735,835**	**245,278**	**1,751,288**	**3,402,331**	**2,652,305**	**3,642,384**	**-**	**7,748,344**	**3,448,919**	**2,558,875**	**2,066,777**	**3,888,889**	**1,333,395**	**245,278**	**45,000,000**
Gap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

USE OF FUNDS - PART B	BLOCK 1	BLOCK 2	BLOCK 3	BLOCK 4	BLOCK 5	BLOCK 6	BLOCK 7	BLOCK 8	BLOCK 9	BLOCK 10	BLOCK 11	BLOCK 12	BLOCK 13	BLOCK 14	BLOCK 15	BLOCK 16	BLOCK 17	TOTAL
ESTIMATE	4,691,314	3,246,257	3,342,531	735,835	245,278	1,751,288	3,402,331	2,652,305	3,642,384		7,748,344	3,448,919	2,558,875	2,066,777	3,888,889	1,333,395	245,278	45,000,000
SITE PREPARATION	-	-	-				-	-						-	-	-		-
PUBLIC IMPROVEMENTS	-	-	-				-	-						-	-	-		-
SUPPORTIVE SERVICES	-	-	-				-	-						-	-	-		-
ADDITIONAL SERVICES	-	-	-				-	-						-	-	-		-
ADMINISTRATION	-	-	-				-	-						-	-	-		-
RELOCATION	-	-	-				-	-						-	-	-		-
TOTAL PART B COSTS	**4,691,314**	**3,246,257**	**3,342,531**	**735,835**	**245,278**	**1,751,288**	**3,402,331**	**2,652,305**	**3,642,384**	**-**	**7,748,344**	**3,448,919**	**2,558,875**	**2,066,777**	**3,888,889**	**1,333,395**	**245,278**	**45,000,000**

GAP

GAP SUMMARY	BLOCK 1	BLOCK 2	BLOCK 3	BLOCK 4	BLOCK 5	BLOCK 6	BLOCK 7	BLOCK 8	BLOCK 9	BLOCK 10	BLOCK 11	BLOCK 12	BLOCK 13	BLOCK 14	BLOCK 15	BLOCK 16	BLOCK 17	TOTAL
PART A GAP	19,783,250	12,357,750	5,985,250	-	-	-	12,915,625	10,359,250	-	-	-	-	-	8,432,375	16,353,500	4,900,375	-	91,087,375
PART B GAP	4,691,314	3,246,257	3,342,531	-	-	-	3,402,331	2,652,305	-	-	-	-	-	2,066,777	3,888,889	1,333,395	-	24,623,798
TOTAL PHASE GAP	**24,408,009**	**16,415,571**	**9,996,288**	**-**	**-**	**-**	**17,168,538**	**13,674,631**	**-**	**-**	**-**	**-**	**-**	**10,912,507**	**21,020,167**	**6,500,449**	**-**	**113,595,711**

Desert Pines
All Phase
6.27.24

Nevada State Infrastructure Bank

DEVELOPMENT UNIT MIX

UNIT MIX SUMMARY

BR	Type	GSF	Market	80%	60%	50%	40%	30%	TOTAL
0	Elevator	518	-	-	-	-	-	-	-
1	Elevator	748	20	-	151	70	13	13	267
2	Elevator	978	23	-	89	41	9	9	171
3	Elevator	1,380	7	-	21	10	2	2	42
0	Row	473	-	-	-	-	-	-	-
1	Row	683	43	-	85	60	11	11	210
2	Row	893	65	-	118	88	15	15	301
3	Row	1,260	301	-	35	25	5	5	371
0	Walkup	-	-	-	-	-	-	-	-
0	Walkup	-	-	-	-	-	-	-	-
0	Walkup	-	-	-	-	-	-	-	-
TOTAL		**1,304,123**	**459**	**-**	**499**	**294**	**55**	**55**	**1,362**

PER PHASE UNIT MIX

UNIT MIX BY PHASE	Market	80%	60%	50%	40%	30%	TOTAL
BLOCK 1	37	-	84	47	9	9	186
BLOCK 2	-	-	95	47	8	8	158
BLOCK 3	13	-	82	27	7	7	136
BLOCK 4							
BLOCK 5							
BLOCK 6							
BLOCK 7	30	-	69	39	8	8	154
BLOCK 8	30	-	42	36	6	6	120
BLOCK 9	55	-	-	-	-	-	55
BLOCK 10	-	-	-	-	-	-	-
BLOCK 11	117	-	-	-	-	-	117
BLOCK 12	62	-	-	-	-	-	62
BLOCK 13	46	-	-	-	-	-	46
BLOCK 14	24	-	34	28	5	5	96
BLOCK 15	45	-	64	55	9	9	182
BLOCK 16	-		29	15	3	3	50
BLOCK 17							
TOTAL	**459**	**-**	**499**	**294**	**55**	**55**	**1,362**

Desert Pines
All Phase
6.27.24

DRAFT

CASH FLOW

CASH FLOW

OVERALL	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
BLOCK 1	*Year 1*	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*	*Year 8*	*Year 9*	*Year 10*	*Year 11*	*Year 12*	*Year 13*	*Year 14*	*Year 15*					
Revenue	2,629,308	2,681,894	2,735,532	2,790,242	2,846,047	2,902,968	2,961,028	3,020,248	3,080,653	3,142,266	3,205,111	3,269,214	3,334,598	3,401,290	3,469,316	3,538,702	3,609,476	3,681,666	3,755,299	3,830,405
Expenses	(1,355,685)	(1,396,356)	(1,438,246)	(1,481,394)	(1,525,835)	(1,571,610)	(1,618,759)	(1,667,322)	(1,717,341)	(1,768,861)	(1,821,927)	(1,876,585)	(1,932,883)	(1,990,869)	(2,050,595)	(2,112,113)	(2,175,476)	(2,240,741)	(2,307,963)	(2,377,202)
NOI	1,273,623	1,285,538	1,297,286	1,308,849	1,320,212	1,331,358	1,342,269	1,352,927	1,363,312	1,373,405	1,383,184	1,392,629	1,401,715	1,410,421	1,418,720	1,426,589	1,434,000	1,440,925	1,447,336	1,453,203
Debt Service	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)	(1,061,352)
Cash Flow	212,270	224,186	235,933	247,497	258,860	270,005	280,916	291,574	301,960	312,052	321,832	331,276	340,363	349,068	357,368	365,237	372,647	379,573	385,984	391,851
DSCR	*1.20*	*1.21*	*1.22*	*1.23*	*1.24*	*1.25*	*1.26*	*1.27*	*1.28*	*1.29*	*1.30*	*1.31*	*1.32*	*1.33*	*1.34*	*1.34*	*1.35*	*1.36*	*1.36*	*1.37*
BLOCK 2	*Year 1*	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*	*Year 8*	*Year 9*	*Year 10*	*Year 11*	*Year 12*	*Year 13*	*Year 14*	*Year 15*	*Year 16*	*Year 17*	*Year 18*	*Year 19*	*Year 20*
Revenue	1,714,209	1,748,493	1,783,463	1,819,132	1,855,515	1,892,625	1,930,478	1,969,087	2,008,469	2,048,638	2,089,611	2,131,403	2,174,031	2,217,512	2,261,862	2,307,099	2,353,241	2,400,306	2,448,312	2,497,279
Expenses	(1,073,824)	(1,106,039)	(1,139,220)	(1,173,396)	(1,208,598)	(1,244,856)	(1,282,202)	(1,320,668)	(1,360,288)	(1,401,097)	(1,443,130)	(1,486,424)	(1,531,016)	(1,576,947)	(1,624,255)	(1,672,983)	(1,723,172)	(1,774,867)	(1,828,113)	(1,882,957)
NOI	640,385	642,454	644,243	645,736	646,916	647,769	648,276	648,419	648,181	647,542	646,481	644,980	643,015	640,565	637,607	634,117	630,069	625,439	620,199	614,322
Debt Service	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)	(533,654)
Cash Flow	106,731	108,800	110,589	112,082	113,262	114,115	114,622	114,765	114,527	113,887	112,827	111,326	109,361	106,911	103,953	100,463	96,415	91,785	86,545	80,668
DSCR	*1.20*	*1.20*	*1.21*	*1.21*	*1.21*	*1.21*	*1.21*	*1.22*	*1.21*	*1.21*	*1.21*	*1.21*	*1.20*	*1.20*	*1.19*	*1.19*	*1.18*	*1.17*	*1.16*	*1.15*
BLOCK 3	*Year 1*	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*	*Year 8*	*Year 9*	*Year 10*	*Year 11*	*Year 12*	*Year 13*	*Year 14*	*Year 15*	*Year 16*	*Year 17*	*Year 18*	*Year 19*	*Year 20*
Revenue	1,776,003	1,811,523	1,847,753	1,884,708	1,922,402	1,960,850	2,000,067	2,040,069	2,080,870	2,122,488	2,164,937	2,208,236	2,252,401	2,297,449	2,343,398	2,390,266	2,438,071	2,486,833	2,536,569	2,587,301
Expenses	(982,250)	(1,011,718)	(1,042,069)	(1,073,331)	(1,105,531)	(1,138,697)	(1,172,858)	(1,208,044)	(1,244,285)	(1,281,613)	(1,320,062)	(1,359,664)	(1,400,454)	(1,442,467)	(1,485,741)	(1,530,313)	(1,576,223)	(1,623,510)	(1,672,215)	(1,722,381)
NOI	793,753	799,805	805,684	811,377	816,871	822,154	827,210	832,025	836,585	840,874	844,876	848,572	851,947	854,982	857,657	859,952	861,848	863,323	864,354	864,919
Debt Service	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)	(661,461)
Cash Flow	132,292	138,345	144,224	149,917	155,411	160,693	165,749	170,565	175,125	179,414	183,415	187,112	190,487	193,521	196,196	198,492	200,388	201,862	202,894	203,459
DSCR	*1.20*	*1.21*	*1.22*	*1.23*	*1.23*	*1.24*	*1.25*	*1.26*	*1.26*	*1.27*	*1.28*	*1.28*	*1.29*	*1.29*	*1.30*	*1.30*	*1.30*	*1.31*	*1.31*	*1.31*
BLOCK 7	*Year 1*	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*	*Year 8*	*Year 9*	*Year 10*	*Year 11*	*Year 12*	*Year 13*	*Year 14*	*Year 15*	*Year 16*	*Year 17*	*Year 18*	*Year 19*	*Year 20*
Revenue	2,174,974	2,218,473	2,262,843	2,308,100	2,354,262	2,401,347	2,449,374	2,498,361	2,548,328	2,599,295	2,651,281	2,704,306	2,758,393	2,813,560	2,869,832	2,927,228	2,985,773	3,045,488	3,106,398	3,168,526
Expenses	(1,122,328)	(1,155,998)	(1,190,678)	(1,226,398)	(1,263,190)	(1,301,086)	(1,340,118)	(1,380,322)	(1,421,732)	(1,464,383)	(1,508,315)	(1,553,564)	(1,600,171)	(1,648,177)	(1,697,622)	(1,748,550)	(1,801,007)	(1,855,037)	(1,910,688)	(1,968,009)
NOI	1,052,646	1,062,475	1,072,165	1,081,701	1,091,071	1,100,261	1,109,255	1,118,039	1,126,597	1,134,911	1,142,966	1,150,742	1,158,221	1,165,384	1,172,210	1,178,678	1,184,766	1,190,451	1,195,710	1,200,517
Debt Service	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)	(877,205)
Cash Flow	175,441	185,271	194,960	204,497	213,867	223,056	232,051	240,834	249,392	257,707	265,761	273,537	281,016	288,179	295,005	301,473	307,561	313,246	318,505	323,312
DSCR	*1.20*	*1.21*	*1.22*	*1.23*	*1.24*	*1.25*	*1.26*	*1.27*	*1.28*	*1.29*	*1.30*	*1.31*	*1.32*	*1.33*	*1.34*	*1.34*	*1.35*	*1.36*	*1.36*	*1.37*
BLOCK 8	*Year 1*	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*	*Year 8*	*Year 9*	*Year 10*	*Year 11*	*Year 12*	*Year 13*	*Year 14*	*Year 15*	*Year 16*	*Year 17*	*Year 18*	*Year 19*	*Year 20*
Revenue	1,742,617	1,777,470	1,813,019	1,849,279	1,886,265	1,923,990	1,962,470	2,001,720	2,041,754	2,082,589	2,124,241	2,166,726	2,210,060	2,254,261	2,299,347	2,345,333	2,392,240	2,440,085	2,488,887	2,538,664
Expenses	(877,479)	(903,803)	(930,917)	(958,845)	(987,610)	(1,017,239)	(1,047,756)	(1,079,188)	(1,111,564)	(1,144,911)	(1,179,258)	(1,214,636)	(1,251,075)	(1,288,607)	(1,327,266)	(1,367,084)	(1,408,096)	(1,450,339)	(1,493,849)	(1,538,665)
NOI	865,138	873,666	882,102	890,434	898,655	906,752	914,714	922,531	930,190	937,678	944,982	952,089	958,985	965,654	972,081	978,250	984,144	989,746	995,037	1,000,000
Debt Service	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)	(720,949)
Cash Flow	144,190	152,718	161,153	169,486	177,706	185,803	193,766	201,582	209,241	216,729	224,034	231,141	238,036	244,705	251,132	257,301	263,195	268,797	274,089	279,051
DSCR	*1.20*	*1.21*	*1.22*	*1.24*	*1.25*	*1.26*	*1.27*	*1.28*	*1.29*	*1.30*	*1.31*	*1.32*	*1.33*	*1.34*	*1.35*	*1.36*	*1.37*	*1.37*	*1.38*	*1.39*
BLOCK 14	*Year 1*	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*	*Year 8*	*Year 9*	*Year 10*	*Year 11*	*Year 12*	*Year 13*	*Year 14*	*Year 15*	*Year 16*	*Year 17*	*Year 18*	*Year 19*	*Year 20*
Revenue	1,399,391	1,427,379	1,455,926	1,485,045	1,514,746	1,545,041	1,575,942	1,607,460	1,639,610	1,672,402	1,705,850	1,739,967	1,774,766	1,810,261	1,846,467	1,883,396	1,921,064	1,959,485	1,998,675	2,038,648
Expenses	(702,308)	(723,377)	(745,079)	(767,431)	(790,454)	(814,167)	(838,592)	(863,750)	(889,663)	(916,353)	(943,843)	(972,159)	(1,001,323)	(1,031,363)	(1,062,304)	(1,094,173)	(1,126,998)	(1,160,808)	(1,195,632)	(1,231,501)
NOI	697,083	704,002	710,848	717,614	724,292	730,873	737,349	743,710	749,947	756,049	762,007	767,808	773,443	778,898	784,163	789,223	794,066	798,677	803,043	807,147
Debt Service	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)	(580,902)
Cash Flow	116,180	123,099	129,945	136,712	143,389	149,971	156,447	162,808	169,044	175,147	181,104	186,906	192,540	197,996	203,260	208,321	213,163	217,775	222,140	226,245
DSCR	*1.20*	*1.21*	*1.22*	*1.24*	*1.25*	*1.26*	*1.27*	*1.28*	*1.29*	*1.30*	*1.31*	*1.32*	*1.33*	*1.34*	*1.35*	*1.36*	*1.37*	*1.37*	*1.38*	*1.39*
BLOCK 15	*Year 1*	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*	*Year 8*	*Year 9*	*Year 10*	*Year 11*	*Year 12*	*Year 13*	*Year 14*	*Year 15*	*Year 16*	*Year 17*	*Year 18*	*Year 19*	*Year 20*
Revenue	2,629,973	2,682,572	2,736,223	2,790,948	2,846,767	2,903,702	2,961,776	3,021,012	3,081,432	3,143,061	3,205,922	3,270,040	3,335,441	3,402,150	3,470,193	3,539,597	3,610,389	3,682,596	3,756,248	3,831,373
Expenses	(1,330,047)	(1,369,948)	(1,411,047)	(1,453,378)	(1,496,980)	(1,541,889)	(1,588,146)	(1,635,790)	(1,684,864)	(1,735,410)	(1,787,472)	(1,841,096)	(1,896,329)	(1,953,219)	(2,011,815)	(2,072,170)	(2,134,335)	(2,198,365)	(2,264,316)	(2,332,245)
NOI	1,299,926	1,312,624	1,325,177	1,337,570	1,349,787	1,361,813	1,373,631	1,385,222	1,396,568	1,407,651	1,418,450	1,428,944	1,439,112	1,448,931	1,458,377	1,467,427	1,476,054	1,484,231	1,491,932	1,499,128
Debt Service	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)	(1,083,271)
Cash Flow	216,654	229,352	241,905	254,298	266,516	278,542	290,359	301,950	313,297	324,380	335,179	345,673	355,841	365,660	375,106	384,156	392,782	400,960	408,661	415,857
DSCR	*1.20*	*1.21*	*1.22*	*1.23*	*1.25*	*1.26*	*1.27*	*1.28*	*1.29*	*1.30*	*1.31*	*1.32*	*1.33*	*1.34*	*1.35*	*1.35*	*1.36*	*1.37*	*1.38*	*1.38*

EXCLUSIVE NEGOTIATION AGREEMENT

THIS EXCLUSIVE NEGOTIATION AGREEMENT (this "*Agreement*") is entered into as of the 17th day of August, 2022, by and between the City of Las Vegas, a Nevada municipal corporation ("*CLV*"), and McCormack Baron Salazar, Inc., a Missouri corporation ("*Developer*"). CLV and Developer may be referred to herein singularly as a "*party*" and collectively as the "*parties*".

WHEREAS:

A. WHEREAS, CLV and Developer have previously engaged in discussions regarding Developer's response to a request for proposals for a interest in developing a mixed-use, mixed-income community on the Site (as hereinafter defined), which is located in that certain development in downtown Las Vegas, Nevada commonly known as "Desert Pines Golf Course", which is depicted on Exhibit A attached hereto and hereby made a part of this Agreement (the "*Site*").

B. WHEREAS, CLV has commissioned the Desert Pines Vision Plan prepared by the Smith Group ("*DPVP*") as master plan for the development of Desert Pines Golf Course which has been delivered to and reviewed by Developer.

C. WHEREAS Developer and CLV have entered into this Agreement in order for CLV and Developer to enter into exclusive negotiations regarding due diligence investigations of the Site by Developer and the potential acquisition and development of the Site by Developer consistent with the DPVP, all on the terms and conditions set forth herein.

NOW, THEREFORE, for and in consideration of the mutual agreements, which are hereinafter contained, the parties do hereby agree as follows:

1. Term. The Effective Date of this Agreement will be the date of execution by CLV. The term of this Agreement shall commence on the Effective Date and automatically expire one hundred eighty (180) days after the Effective Date (the "Term"). The Term may be extended by Developer for two ninety (90) day periods subject to the mutual agreement of both parties; which approval shall not be unreasonably withheld. Developer shall provide written notice to CLV of its request to extend the Term no later than the expiration date of the initial Term; CLV shall approve or deny the Developer's extension request in writing with seven (7) business days of receiving the Developer's request. CLV agrees that during the Term they shall not negotiate, directly or indirectly, with any person or entity any matters regarding development, sale, lease or other disposition of the Site or any portion thereof. Such exclusivity shall apply to the Site only. CLV agrees that, until the expiration of the Term, CLV shall negotiate exclusively with Developer with respect to the Site and the Project.

2. Site. The Site consists of approximately 101 acres located at 3415 East Bonanza Road in East Las Vegas as depicted on Exhibit A. The development will be determined by the Desert Pines Vision Plan provided to the Developer by CLV. The parties agree and acknowledge that the Site and development may be reduced or modified in size depending on the site needs of the Project, and on the development density goals of CLV. The actual legal description of the Site will be finalized by a survey provided by Developer during the Term and approved by CLV, which approval shall not be unreasonably withheld, conditioned or delayed.

3. Project. Developer is currently planning the development of a mixed-use, mixed-income project (the "*Project*") as outlined in and consistent with the DPVP and as described on Exhibit B. The Project shall include:

(a) A site for a workforce training center.

(b) Infrastructure improvements including complete streets, street improvements along Bonanza Road and space to accommodate a proposed new interchange at Pecos Road and Interstate 515.

(c) Open Space and recreational facilities including a community open space or central park following the "Cedar Trail" alignment and a multigenerational community center.

(d) Commercial.

(e) Mixed used components.

(f) A minimum of 1500 residential units which may be comprised of a mix of single family, multifamily, mixed-use multifamily, affordable and/or market rate rentals, and/or age restricted (55+).

4. Feasibility Analysis.

(a) Developer agrees to conduct during the Term all activities required to determine the acceptability of the Site and the feasibility of the Project. Such due diligence activities shall include, but not be limited to, the completion at Developer's sole cost and expense the following which shall be submitted to CLV for its review and approval prior to the expiration of the Term:

(i) An overall program of development for the Site, including a site plan(s), conceptual renderings, and floor plans for the major project improvements.

(ii) An initial breakdown of the types of residential units to be developed.

(iii) A clear development timeline for the pre-development activity, including, without limitation, the entitlement of the Project, and construction of the various phases of the Project.

(iv) Infrastructure plan.

(v) Submission of a plan of financing for the development and operation of the various components of the Project, including all third party loans and sources of equity, a copy of which will be provided to CLV.

(vi) Identification of development partners for the various phases, if required.

(vii) Prior to the expiration of the Term, Developer shall deliver a completed geotechnical and environmental report for the Site, which will include a Site-specific risk assessment and estimated cost of remediation, for review by CLV. If the parties decide to enter into the DDA (as defined in Section 6(a) below), the remediation plan for the Site will be negotiated by CLV and Developer as part of the negotiation of the DDA.

(viii) Completion by Developer of Site Due Diligence Investigations (as defined in Section 5(a) below).

(ix) Preparation for CLV approval of a draft Employment Plan that will be included as part of the DDA.

In the event of the expiration or earlier termination of this Agreement and a DDA (as defined in Section 6(a) below) is not executed by the parties, CLV may retain copies of all non-proprietary reports and studies pertaining to the Site which have been provided to CLV by Developer or its agents pursuant to this Agreement, including surveys, geotechnical and environmental reports and studies; provided, however, all copies of reports, renderings, studies, and information relating to the development and market feasibility of any Project provided to CLV by Developer or its agents pursuant to this Agreement shall be returned to Developer within thirty (30) days after the expiration or earlier termination of this Agreement; provided however all such reports and studies shall be provided to CLV without any warranty or representation as to the accuracy or completeness of any kind and without recourse to Developer.

(b) CLV agrees that during the Term it shall not negotiate, directly or indirectly, with any person or entity any matters regarding development, sale, lease or other disposition of the Site or any portion thereof.

(c) CLV shall cooperate fully, but at no cost to CLV, in providing Developer with appropriate information and assistance to support Developer's implementation of the Project. In particular, CLV shall promptly provide Developer with copies of all reports, plans, drawings and other documents pertaining to the Site or as soon as they become available to CLV. CLV's designated representative for all matters under this Agreement is

the Director of the Office of Economic and Urban Development of the City of Las Vegas, Nevada, a political subdivision of the State of Nevada (the "*City*"). Developer and CLV agree to meet or participate in a conference call, no less than two (2) times a month in connection with the feasibility analysis of the Site and Project.

5. Developer Site Access.

(a) CLV authorizes Developer and its employees, agents, representatives, architects, engineers, consultants and contractors to access the Site to conduct surface and subsurface engineering, geotechnical and environmental investigations, studies and assessments and boundary and topographic surveys as Developer deems necessary ("*Due Diligence Investigations*") for the development of the Project. CLV and/or its authorized and designated agent(s) shall have the right to be present upon any entry of the Site by Developer. This authorization does not authorize Developer to access or otherwise use any property not included within the Site so long as Developer has reasonable access from a public right of way for ingress into and egress from the Site for purposes of completing the Due Diligence Investigations. Developer will have the right to enter upon and conduct Due Diligence Investigations at any time during the Term. Developer shall conduct Due Diligence Investigations in accordance with standards customarily employed in the industry and in compliance with all applicable governmental laws, rules, and regulations. If Developer undertakes any boring or other disturbance of the soils on the Site, CLV must be notified at least ten (10) business days prior to any boring or other disturbance of soils to allow CLV time to notify its environmental consultant and to direct its environmental consultant to be present during the process, if desired by CLV. Following Developer's Due Diligence Investigations on the Site, Developer promptly will restore the Site to substantially the same condition as existed as of the Effective Date, normal wear and tear and normal weather related conditions excepted. If Developer undertakes any boring or other disturbance of the soils on the Site, the soils so disturbed will be recompacted to substantially their original condition as of the date of such boring or other disturbance (the *"Restoration"*), and Developer will obtain at its own expense a certificate from a soils engineer certifying that the disturbed soils have been recompacted to substantially their original condition as of the date of the soil disturbance. This authorization shall extend to soil borings with drilling rigs and hand augers and groundwater sampling with bailers or comparable equipment, but shall not be construed to authorize Developer to install groundwater monitoring wells or excavate soils with earth moving equipment. To assist Developer in its environmental due diligence, CLV will provide Developer with a copy of documents in CLV's possession related to the environmental condition of the Site, if any. CLV makes no warranty regarding any statement or data contained in or referred to by such documents.

(b) If Developer should discover any hydrocarbon substances or any other hazardous substances, asbestos or asbestos-containing materials, waste or materials subject to legal requirements or corrective action under any applicable Environmental Laws ("Hazardous Materials") during the Term, Developer will promptly notify CLV in writing of such discovery. Developer shall not use disturbed contaminated soils for the

Restoration, and instead shall work with CLV to have stored or otherwise handle (through use of a properly licensed contractor), at CLV's sole cost and expense, any disturbed contaminated soils in compliance with all applicable governmental laws, rules, and regulations until such time as CLV takes possession of such materials. Developer shall not bear any responsibility or liability under this Agreement whatsoever for any discovery, investigation, risk assessment, removal, treatment, corrective action, remediation, cleanup or permitting relating to any such Hazardous Materials. For the purposes of this Agreement, the phrase "Hazardous Substances" shall include any product, byproduct, compound, substance, chemical, material or waste, including, without limitation, asbestos, solvents, degreasers, heavy metals, refrigerants, nitrates, urea formaldehyde, polychlorinated byphenyls, dioxins, petroleum and petroleum products and derivatives, fuel additives, and any other solid, liquid, gaseous or thermal irritant, chemical or waste material, whose presence, characteristics, nature, quantity, intensity, existence, use, manufacture, possession, handling, disposal, transportation, spill, release threatened release, treatment, storage, production, discharge, emission, remediation, cleanup, abatement, removal, migration, or effect, either by itself or in combination with other materials is or is allegedly: (a) injurious, dangerous, toxic, hazardous to human or animal health, aquatic or biota life, safety or welfare or any other portion of the environment; (b) regulated, defined, listed, prohibited, controlled, studied or monitored in any manner by any governmental authority or Environmental Laws; or (c) a basis for liability to any government entity or agency or third party under any regulatory, statutory or common law theory. For purposes of this Agreement, the phrase "Environmental Laws" means any past, present or future federal, state or local law, statute, rule, regulation, code, ordinance, order, decree, judgment, injunction, notice, policy, or binding agreement, and all amendments thereto, issued, promulgated, or entered into by any governmental authority, relating in any way to the environment, the preservation, degradation, loss, damage, restoration, replacement or reclamation of natural resources, waste management, health, industrial hygiene, safety, environmental conditions or hazardous substances.

(c) Developer shall promptly deliver to CLV without charge therefor, and without warranty of or recourse to Developer, any lab or field environmental data, environmental reports, environmental compilations, environmental correspondence, or other documents or information which is generated by or as a result of Due Diligence Investigations and which is reasonably related to the environmental condition of the Site; provided, however, that Developer need not disclose any communication, regardless of the nature of such communication, between Developer and its legal counsel or its legal counsel and Developer's consultant to the extent the same is reasonably deemed by Developer to be protected by attorney-client privilege. By delivering such reports and studies to CLV, Developer shall not be deemed to be making any representations with respect to the accuracy or completeness of the information contained in such reports or information.

(d) Developer covenants and agrees to (i) pay in full for all materials, if any, supplied, used, joined, or affixed to the Site by or for Developer in connection with the Due Diligence Investigations and (ii) to pay in full all persons who perform labor upon the Site in connection with Developer's Due Diligence Investigations, and (iii) not to permit or suffer any mechanic's or materialman's lien of any kind or nature to be enforced against

the Site relating to Developer's Due Diligence Investigations. Developer shall, at Developer's sole cost and expense, take any action necessary to promptly remove any lien filed against the Site for work performed or materials delivered to the Site in connection with the Due Diligence Investigations.

(e) Developer hereby agrees to indemnify and hold CLV, and their officers, employees and agents (collectively, the "Related Parties"), harmless from and against any and all claims, damages, losses, expenses, suits, actions, decrees, judgments, awards, reasonable attorneys' fees and court costs, which the Related Parties may suffer or which may be sought against or are recovered or obtainable from the Related Parties as a result of, or by reason of, or arising out of or in consequence of any act or omission, negligent or otherwise, in connection with the Due Diligence Investigations at the Site, of Developer or its officers employees, contractors, subcontractors, agents, volunteers or anyone who is directly or indirectly employed by, or is acting in concert with, Developer, its officers, its employees, contractors, subcontractors, volunteers or agents in connection with this Agreement. If Developer fails to do so, CLV shall have the right, but not the obligation, to defend the same and to obtain reimbursement from Developer of all the direct and incidental costs of such defense, including reasonable attorneys' fees and court costs. Notwithstanding anything to the contrary in this Agreement, this Section 5(e) shall not be construed to require Developer to indemnify or hold harmless the Related Parties from (a) any liabilities for pre-existing matters or conditions with respect to the premises merely discovered by Developer (e.g., latent environmental contamination, etc.) or (b) any such claims, damages, losses, expenses, suits, actions, decrees, judgments, awards, reasonable attorneys' fees and court costs to the extent caused by any act or omission on the part of the Related Parties.

(f) Developer agrees to obtain and to furnish to CLV prior to or concurrent with execution of this Agreement, a certificate showing that there is in effect a policy of a minimum of $2,000,000.00 combined single limit bodily injury and broad form property damage coverage, including broad form contractual liability. Such coverage shall be on an "occurrence" basis and not on a "claims made" basis. Required limits of coverage may be met utilizing a combination of primary and excess/umbrella policies written in "blanket" form. CLV shall be named as an additional insured party and such notation shall appear on the Certificate of Insurance furnished by the Developer's insurance company. The certificates for each insurance policy are to be signed by a person authorized by that insurance carrier. The insurance supplied by the Developer shall be from an insurance carrier that maintains a Best's Key rating of "A VII" or higher. The Certificate shall indicate that neither the insurance company nor Developer can cancel the insurance without at least 10 days prior written notice to CLV. Any exclusion to the effect that the insurance company or surety company will "endeavor to inform" must be stricken from the certificate of insurance. The parties agree that the specified coverage or limits of insurance in no way limit the liability of the Developer. Developer will not do or permit to be done anything in or upon any portion of the Site, or bring or keep anything thereon which will in any way conflict with the conditions of any insurance policy upon the Site. All deductibles and self-insurance retentions shall be fully disclosed in such certificates of insurance. No deductible or self-insured retention may exceed $100,000.00 without the prior written approval of

CLV.

(g) In connection with this Agreement, Developer expressly agrees, at its sole cost and expense, to defend the Related Parties in any suit or action that may be brought against it or them, or any of them by reason of any act or omission, negligent or otherwise, in connection with the Due Diligence Investigations at the Site, against which Developer has agreed to indemnify the Related Parties pursuant to Section 5(e). If Developer fails so to do, CLV shall have the right, but not the obligation, to defend the same and to obtain reimbursement from Developer all of the direct and incidental costs of such defense, including reasonable attorneys' fees and court costs.

The obligations and covenants of Developer under this Section 5 shall survive any expiration of the Term or other termination of the Agreement for a period of one (1) year following the date of such expiration or other termination.

6. Disposition and Development Agreement; Purchase Price; Effect of Agreement.

(a) Developer and CLV agree to negotiate in good faith during the Term a form of Development and Disposition or Ground Lease Agreement whereby CLV agrees to sell and Developer agrees to purchase the Site for the development of the Project (the "*DDA*" or "Lease").

(b) Developer and CLV shall negotiate terms for the DDA at least sixty days prior to the end of the ENA term, in which the following may or may not be included:

i. Land pricing.
ii. Infrastructure needs, plans, costs.
iii Development plan and timeline.
iv Financing.
v Open space plan.
vi Site plan changes.
vii. Any partnerships, including Chicanos por la Causa (CPLC), and their roles.
viii Community Outreach plan.
ix. A form of an agreed development agreement for the Project to be adopted pursuant to Nevada Revised Statutes NRS 278.0201.
x Employment Plan.
xi. Mapping and other entitlement requirements.

(c) The parties acknowledge that, in compliance with the provisions of Nevada Assembly Bill 312 ("*AB 312*"), CLV, at its cost, will obtain and rely upon an independent appraisal of the Site prepared within six (6) months of the date of the DDA and that the City Council of the City will address the adoption of a formal resolution finding that it is in the best interests of the public to sell the Site without offering such real property to the public and for the agreed purchase price. The adoption of such resolution will be at the discretion of the City Council. Notwithstanding the foregoing, the parties agree that any

such appraisal may be subject to public records laws or ordinances of the City, Nevada or the State of Nevada.

(d) Developer and CLV agree and acknowledge (i) that this Agreement creates no obligation on either party to enter into the DDA or any other agreement related to the Site, (ii) the decision to enter into a DDA will be at each party's respective sole and absolute discretion and (iii) the approval of the City Council will be a condition to CLV's obligation to enter into any DDA or other agreement (excluding this Agreement) relating to the Site. Developer agrees and acknowledges that, except as expressly provided for in this Agreement, this Agreement creates no rights, title or interest in Developer whatsoever, legal, equitable or otherwise, in the Site, including, without limitation, any rights to purchase, lease, option or otherwise. By its execution of this Agreement, CLV is not committing itself to or agreeing to undertake disposition of land to Developer or any other acts or activities requiring the subsequent independent exercise of discretion by CLV or any governmental authority with authority over the resulting development. This Agreement does not constitute an agreement for disposition of property or the exercise of control over property by Developer. Execution of this Agreement by CLV is merely an agreement to enter into a period of exclusive, good faith negotiations with Developer according to the terms hereof. In the event the parties do not enter into a DDA during the Term, this Agreement shall automatically expire and be of no further force and effect from and after the expiration of the Term.

7. Reserved.

9. Real Estate Commission. No party shall be liable to any other party for any real estate commission or brokerage fees that may arise as a result of or pursuant to this Agreement. Each party represents to the other party that it has not engaged any broker, agent or finder in connection with this Agreement, and agrees to hold the other party harmless from any claim by any broker or finder retained by such party. The provisions of this Section 9 shall survive any termination or expiration of this Agreement.

10. Conflict of Interest.

(a) An official of CLV, who is authorized in such capacity and on behalf of CLV to negotiate, make, accept or approve, or take part in negotiating, making, accepting, or approving this Agreement, payments under this Agreement, or work under this Agreement, shall not be directly or indirectly interested personally in this Agreement or in any part hereof. No officer, employee, architect, attorney, engineer or inspector of, or for CLV, who is authorized in such capacity and on behalf of CLV to exercise any legislative, executive, supervisory or other similar functions in connection with this Agreement, shall become directly or indirectly interested personally in this Agreement or in any part hereof, any material supply contract, subcontract, insurance contract, or any other contract pertaining to this Agreement.

(b) Each party represents that it is unaware of any financial or economic interest

of any public officer or employee of CLV relating to this Agreement. Notwithstanding any other provision of this Agreement, if such interest becomes known, CLV may immediately terminate this Agreement for default or convenience, based on the culpability of the parties.

(c) Developer represents and warrants that it has, in accordance with the current policy of CLV, disclosed the ownership and principals of Developer on Exhibit C attached hereto, "Certificate – Disclosure of Ownership/Principals", and that it has a continuing obligation to update this disclosure whenever there is a material change in the information.

11. Default.

(a) In the event Developer is in material default of its obligations under this Agreement, including any failure of Developer to proceed in good faith with the due diligence activities required in order to complete the feasibility analysis of the Project, and such default is not cured within fifteen (15) days after written notice delivered by CLV specifying the precise nature of the default, then CLV shall have the right to immediately terminate this Agreement upon written notice to Developer.

(b) In the event CLV or the City is in default of its obligations under this Agreement, Developer's sole and exclusive cumulative remedy will be to terminate this Agreement and CLV shall not be liable for any monetary or damages whatsoever, including any amounts expended by Developer in connection with the Project and/or expended pursuant to this Agreement.

12. Notices. All legal notices required pursuant to the terms and conditions of this Agreement shall be in writing, unless an emergency situation dictates otherwise. Any notice required to be given under the terms of this Agreement shall be deemed to have been given when (i) received by the party to whom it is directed by hand delivery or personal service, all fees pre-paid, (ii) transmitted by facsimile with confirmation of transmission (an original signed copy, via first-class U. S. Mail, shall follow facsimile transmissions), (iii) sent by U.S. mail via certified mail-return receipt requested, postal fees pre-paid or (iv) sent by email at the following addresses:

Notice to Developer:

McCormack Baron Salazar, Inc.
100 N. Broadway Ste 100
St. Louis MO 63102
Attn. Vincent R. Bennett
Email:
Vince.Bennet@McCormackBaron.com

Daniel Falcon Jr
McCormack Baron Salazar, Inc.
801 S Grand Avenue Ste 780
Los Angeles, CA 90017
Daniel.Falcon@McCormackbaron.com

Joseph Weatherly
McCormack Baron Salazar, Inc.
100 N. Broadway Ste 100
St. Louis, MO 63102
Joseph.weatherly@mccormackbaron.com

With a copy to:

Jennifer Lazovich
Kaempfer Crowell
1980 Festival Plaza Drive
Las Vegas, Nevada 89135
Email: jlazovich@kcnvlaw.com

Notice to CLV:

City of Las Vegas
c/o Office of Economic and Urban Development
495 South Main St., 6th Floor
Las Vegas, Nevada 89101
Attn. Ryan Smith
Fax: (702) 385-3128
Email: Rysmith@lasvegasnevada.gov

With a copy to:

City Attorney Office
City Hall
495 South Main, 6th Floor
Las Vegas, Nevada 89101
Attention: John Ridilla
Fax: (702) 386-1749
Email: jridilla@lasvegasnevada.gov

13. Publicity. The parties agree that neither party shall make any public announcement or any press release with respect to this Agreement or the Project without the consent of the other party which consent shall not be unreasonably withheld or delayed. Nothing in this Section 13 shall limit or prevent CLV from undertaking any actions required by Nevada's open meeting laws or causing or allowing the release of information or dissemination of documents as may be required or appropriate in connection with any administrative hearings or proceedings pertaining to the CLV's approval or implementation of this Agreement. Furthermore, Developer acknowledges that CLV is subject to the public records laws of the State of Nevada as set forth in Chapter 239 of the Nevada Revises Statues ("Public Records Act") and all information in physical or electronic form or other form provided by Developer to CLV will be subject to disclosure under the Public Records Act.

Notwithstanding the foregoing, Developer shall have the right to disclose any and all information to a governmental body or law enforcement agency which has been

properly designated to collect information from the Developer about its planned Project and to Developer's consultants, agents, advisors and potential lenders.

14. Assignment. Developer may not assign or transfer all or any part of its interest in this Agreement without first obtaining the written consent of CLV which consent may be granted or withheld at CLV's sole and unfettered discretion. Any transfer or assignment in violation of this Section 14 shall be null and void and constitute a default of this Agreement. Notwithstanding the foregoing, Developer shall have the right to assign its interest in this Agreement to an entity formed to develop the Project so long as the principals of Developer are the owners, directly or indirectly, of such entity and such entity assumes Developer's obligations under this Agreement. Any such assignment shall not relieve Developer of its obligations under this Agreement.

15. Time of the Essence. Time is of the essence in this Agreement and each and every term and provision hereof.

16. Interpretation; Governing Law. This Agreement shall be construed as if prepared by both parties. This Agreement shall be construed, interpreted and governed by the laws of the State of Nevada.

17. Entire Agreement; Amendments. This Agreement is intended by the parties to be the final expression of their agreement with respect to the subject matter hereof, and is intended as the complete and exclusive statement of the terms of the agreement between the parties. As such, this Agreement supersedes any and all prior understandings between the parties, whether oral or written. Any amendments to this Agreement shall be in writing and shall be signed by both parties hereto.

18. No Waiver. A waiver by either party hereto of a breach of any of the covenants or agreements hereof to be performed by the other party shall not be construed as a waiver of any succeeding breach of the same or other covenants, agreements, restrictions or conditions hereof.

19. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, representatives, successors and permitted assigns.

20. Headings; Exhibits; Cross References. The headings and captions used in this Agreement are for convenience and ease of reference only and shall not be used to construe, interpret, expand or limit the terms of this Agreement. All Exhibits attached to this Agreement and the Recitals at the front of this Agreement are incorporated herein by the references thereto contained herein. All references in this Agreement to Articles, Sections and Exhibits shall be to Articles, Sections and Exhibits of or to this Agreement, unless otherwise specified.

21. Severability. In the event that any phrase, clause, sentence, paragraph, section, article or other portion of this Agreement shall become illegal, null or void, or against public policy for any reason, or shall be held by any court of competent jurisdiction to be illegal, null or void, or against public policy, the remaining portions of this Agreement shall not be affected thereby and shall remain in force and effect to the full extent permitted by law.

22. Performance of Acts on Business Days. Unless specifically stated to the contrary, all references to days herein shall be deemed to refer to calendar days. In the event that the final date for payment of any amount or performance of any act hereunder falls on a Saturday, Sunday or holiday, such payment may be made or act performed on the next succeeding business day.

23. No Third Party Beneficiaries. This Agreement is intended for the exclusive benefit of CLV and Developer and their respective permitted assigns and is not intended and shall not be construed as conferring any benefit on any third party or the general public.

24. Counterpart Signatures; Facsimile Transmission. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of such counterparts shall constitute one agreement. Delivery of this Agreement may be accomplished by facsimile transmission of this Agreement. In such event, the parties hereto shall promptly thereafter deliver to each other executed counterpart originals of this Agreement.

25. CLV Obligations Limited. No obligation assumed by or imposed upon CLV by this Agreement or remedy granted or otherwise arising in, under or pursuant to this Agreement against CLV shall require the payment of money by CLV, or the performance of any action by CLV, the performance of which requires money from CLV, except to the extent that funds are available for such payment or performance from CLV, appropriations therefor lawfully made by CLV. This Agreement shall not be construed as obligating the City Council of CLV to make future appropriations for the payment of monies or for the performance of any obligations of CLV under this Agreement.

26. Waiver. EACH PARTY HERETO ACKNOWLEDGES AND AGREES THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES, AND THEREFORE IT HEREBY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF OR RELATING TO THIS AGREEMENT AND ANY OF THE AGREEMENTS DELIVERED IN CONNECTION HEREWITH OR THE TRANSACTIONS CONTEMPLATED HEREBY OR THEREBY. EACH PARTY HERETO CERTIFIES AND ACKNOWLEDGES THAT (A) NO REPRESENTATIVE, AGENT OR ATTORNEY OF ANY OTHER PARTIES HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTIES WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE EITHER OF SUCH WAIVERS, (B) IT UNDERSTANDS AND HAS CONSIDERED

THE IMPLICATIONS OF SUCH WAIVERS, (C) IT MAKES SUCH WAIVERS VOLUNTARILY, AND (D) IT HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION 26. THIS SECTION SHALL SURVIVE ANY TERMINATION OR EXPIRATION OF THIS AGREEMENT.

SIGNATURES ON NEXT PAGE

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date set forth beneath their respective signatures below.

CLV:

CITY Of LAS VEGAS,
a Nevada municipal corporation

By _____
Carolyn Goodman, Mayor

Date of Execution: 8/29/2022

ATTEST:

_____ 8/29/22
LuAnn D. Holmes, MMC, City Clerk

APPROVED AS TO FORM:

M. Niarchos 8/1/22
_____
Counsel Date

DEVELOPER

McCormack Baron Salazar, Inc.,
a Missouri corporation

By: _____
Vincent R. Bennet, its President

LIST OF EXHIBITS

EXHIBIT A	SITE DEPICTION
EXHIBIT B	PROJECT DESCRIPTION
EXHIBIT C	DISCLOSURE OF PRINCIPALS

EXHIBIT A

SITE DEPICTION

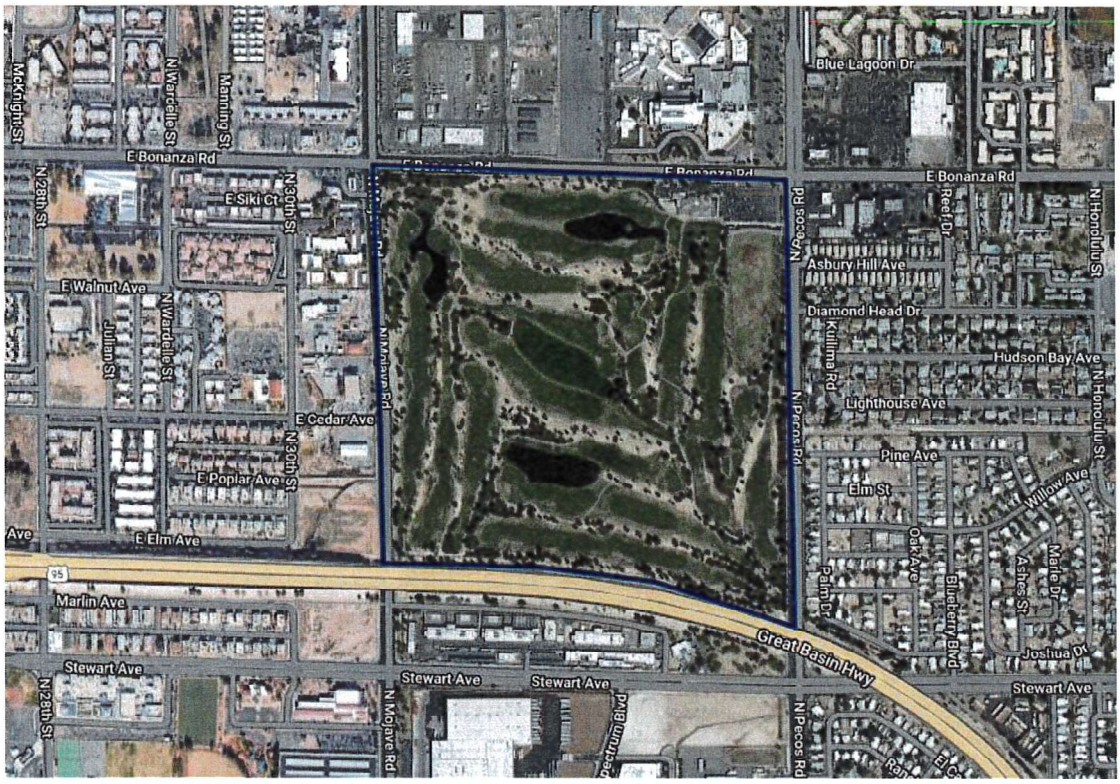


EXHIBIT B

PROJECT DESCRIPTION

Developer will determine the feasibility and development plan for the 101 acre Desert Pines Golf Course site. The mixed-use, mixed-income project may include a mix of affordable and market rate residential, single family residential, townhomes, multifamily, age restricted, commercial, community center, open space, and a workforce training center.

EXHIBIT C

DISCLOSURE OF PRINCIPALS

CERTIFICATE DISCLOSURE OF OWNERSHIP/PRINCIPALS

1. **Definitions**

"City" means the City of Las Vegas.

"City Council" means the governing body of the City of Las Vegas.

"Contracting Entity," means the individual, partnership, or corporation seeking to enter into a contract or agreement with the City of Las Vegas.

"Principal" means, for each type of business organization, the following: (a) sole proprietorship – the owner of the business; (b) corporation – the directors and officers of the corporation; but not any branch managers of offices which are a part of the corporation; (c) partnership – the general partner and limited partners; (d) limited liability company – the managing member as well as all the other members; (e) trust – the trustee and beneficiaries.

2. **Policy**

In accordance with Resolution 79-99 and 105-99 adopted by the City Council, Contracting Entities seeking to enter into certain contracts or agreements with the City of Las Vegas must disclose information regarding ownership interests and principals. Such disclosure generally is required in conjunction with a Request for Proposals (RFP). In other cases, such disclosure must be made prior to the execution of a contract or agreement.

3. **Instructions**

The disclosure required by the Resolutions referenced above shall be made through the completion and execution of this Certificate. The Contracting Entity shall complete Block 1, Block 2, and Block 3. The Contracting entity shall complete either Block 4 or its alternate in Block 5. Specific information, which must be provided, is highlighted. An Officer or other official authorized to contractually bind the Contracting Entity shall sign and date the Certificate, and such signing shall be notarized.

4. **Incorporation**

This Certificate shall be incorporated into the resulting contract or agreement, if any, between the City and the Contracting entity. Upon execution of such contract or agreement, the Contracting Entity is under a continuing obligation to notify the City in writing of any material changes to the information in this Certificate. This notification shall be made within fifteen (15) days of the change. Failure to notify the City of any material change may result, at the option of the City, in a default termination (in whole or in part) of the contract or agreement, and/or a withholding of payments due the Contracting Entity.

Block 1 Contracting Entity
Name McCormack Baron Salazar, Inc.
Address 100 N. Broadway, Suite 100
St. Louis, MO 63102
Telephone 314.621.3400
EIN or DUNS EIN 43-1053637

Block 2 Description

Block 3 **Type of Business**

☐ Individual ☐ Partnership ☐ Limited Liability Company ☒ Corporation ☐ Trust ☐ Other:

CERTIFICATE – DISCLOSURE OF OWNERSHIP/PRINCIPALS
(CONTINUED)

Block 4 Disclosure of Ownership and Principals
In the space below, the Contracting Entity must disclose all principals (including partners) of the Contracting Entity, as well as persons or entities holding more than one-percent (1%) ownership interest in the Contracting Entity.

	FULL NAME/TITLE	BUSINESS ADDRESS	BUSINESS PHONE
1.	See Attached List	100 N. Broadway Suite 100	314.621.3400
2.		St. Louis, MO 63102	
3.			
4.		Address for all Principals	Phone number for all Principals
5.			
6.			
7.			

The Contracting Entity shall continue the above list on a sheet of paper entitled "disclosure of Principals – Continuation" until full and complete disclosure is made. If continuation sheets are attached, please indicate the number of sheets: 1.

Block 5 DISCLOSURE OF OWNERSHIP AND PRINCIPALS – ALTERNATE

If the Contracting Entity, or its principals or partners, are required to provide disclosure (of persons or entities holding an ownership interest) under federal law (such as disclosure required by the Securities and Exchange Commission or the Employee Retirement Income Act), a copy of such disclosure may be attached to this Certificate in lieu of providing the information set forth in Block 4 above. A description of such disclosure documents must be included below.

Name of Attached Document: _____

Date of Attached Document: _____ Number of Pages: _____

I certify under penalty of perjury, that all the information provided in this Certificate is current, complete and accurate. I further certify that I am an individual authorized to contractually bind the above named Contracting Entity.

Name Vincent R. Bennett

Date 8/1/2022

Subscribed and sworn to before me this 1st day of August, 2022

Notary Public

ANGELA RENEE KLOECKNER
Notary Public - Notary Seal
St. Louis City - State of Missouri
Commission Number 18306817
My Commission Expires Apr 30, 2026

- 2 -

FIRST AMENDMENT TO EXCLUSIVE NEGOTIATION AGREEMENT

THIS FIRST AMENDMENT TO EXCLUSIVE NEGOTIATION AGREEMENT (this "*Amendment*") is entered into as of the 9th day of February, 2023, by and between the City of Las Vegas, a Nevada municipal corporation ("*CLV*"), and McCormack Baron Salazar, Inc., a Missouri corporation ("*Developer*"). CLV and Developer may be referred to herein singularly as a "*party*" and collectively as the "*parties*".

WHEREAS:

A. WHEREAS, CLV and Developer have previously entered into that certain Exclusive Negotiation Agreement dated August 17, 2022 (the "*Agreement*").

B. WHEREAS, the Parties agree that any capitalized terms in this Agreement which are not defined in this Amendment will have the same meaning as set forth in the Agreement.

C. WHEREAS, the Parties have entered into this Amendment to extend the Term of the Agreement.

NOW, THEREFORE, for and in consideration of the mutual agreements, which are hereinafter contained, the parties do hereby agree as follows:

1. Term. The Parties hereby mutually agree that the Term is hereby extended to, and ending on, May 24, 2023.

2. Effect. Except as provided in this Amendment, the Agreement remains in full force and effect.

3. Counterpart Signatures; Facsimile Transmission. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of such counterparts shall constitute one agreement. Delivery of this Agreement may be accomplished by facsimile transmission of this Agreement. In such event, the parties hereto shall promptly thereafter deliver to each other executed counterpart originals of this Agreement.

SIGNATURES ON NEXT PAGE

IN WITNESS WHEREOF, the Parties hereto have executed this Amendment as of the date first set forth above.

CLV:

CITY Of LAS VEGAS,
a Nevada municipal corporation

By _____
Jorge Cervantes, City Manager

APPROVED AS TO FORM:

M. Niarchos 2-6-23

_____
Counsel Date

DEVELOPER

MCCORMACK BARON SALAZAR, INC.,
a Missouri corporation

By: _____ 2/9/2023
Vincent R. Bennet, its President

SECOND AMENDMENT TO EXCLUSIVE NEGOTIATION AGREEMENT

THIS SECOND AMENDMENT TO EXCLUSIVE NEGOTIATION AGREEMENT (this "*Amendment*") is entered into as of the _____day of _____, 2023, by and between the City of Las Vegas, a Nevada municipal corporation ("*CLV*"), and McCormack Baron Salazar, Inc., a Missouri corporation ("*Developer*"). CLV and Developer may be referred to herein singularly as a "*party*" and collectively as the "*parties*".

WHEREAS:

A. WHEREAS, CLV and Developer have previously entered into that certain Exclusive Negotiation Agreement dated August 17, 2022 as amended by that First Amendment dated February 9, 2023 (collectively, the "*Agreement*").

B. WHEREAS, the Parties agree that any capitalized terms in this Amendment which are not defined in this Amendment will have the same meaning as set forth in the Agreement.

C. WHEREAS, the Parties have entered into this Amendment to extend the Term of the Agreement.

NOW, THEREFORE, for and in consideration of the mutual agreements, which are hereinafter contained, the parties do hereby agree as follows:

1. Term. The Parties hereby mutually agree that the Term is hereby extended to, and ending on, December 31, 2023.

2. Effect. Except as provided in this Amendment, the Agreement remains in full force and effect.

3. Counterpart Signatures; Facsimile Transmission. This Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of such counterparts shall constitute one agreement. Delivery of this Amendment may be accomplished by facsimile transmission of this Amendment. In such event, the parties hereto shall promptly thereafter deliver to each other executed counterpart originals of this Amendment.

SIGNATURES ON NEXT PAGE

IN WITNESS WHEREOF, the Parties hereto have executed this Amendment as of the date first set forth above.

CLV:

CITY OF LAS VEGAS, a Nevada municipal corporation

By: _____
Carolyn Goodman
Mayor

Attest:

LuAnn D. Holmes, City Clerk

_____

APPROVED AS TO FORM:
M. Niarchos 4/26/23
_____
Date

DEVELOPER

MCCORMACK BARON SALAZAR, INC.,
a Missouri corporation

By: _____
Vincent R. Bennet, its President

Second Amendment

Council Meeting _____
Item# _____

THIRD AMENDMENT TO EXCLUSIVE NEGOTIATION AGREEMENT

THIS THIRD AMENDMENT TO EXCLUSIVE NEGOTIATION AGREEMENT (this "*Amendment*") is entered into as of the 29th day of November, 2023, by and between the City of Las Vegas, a Nevada municipal corporation ("*CLV*"), and McCormack Baron Salazar, Inc., a Missouri corporation ("*Developer*"). CLV and Developer may be referred to herein singularly as a "*party*" and collectively as the "*parties*".

WHEREAS:

A. WHEREAS, CLV and Developer have previously entered into that certain Exclusive Negotiation Agreement dated August 17, 2022 (the "*Agreement*"), First Amendment dated February 9, 2023 and Second Amendment May 17, 2023.

B. WHEREAS, the Parties agree that any capitalized terms in this Agreement which are not defined in this Amendment will have the same meaning as set forth in the Agreement.

C. WHEREAS, the Parties have entered into this Amendment to extend the Term of the Agreement.

NOW, THEREFORE, for and in consideration of the mutual agreements, which are hereinafter contained, the parties do hereby agree as follows:

1. Term. The Parties hereby mutually agree that the Term is hereby extended to, and ending on, September 30, 2024.

2. Effect. Except as provided in this Amendment, the Agreement remains in full force and effect.

3. Counterpart Signatures; Facsimile Transmission. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of such counterparts shall constitute one agreement. Delivery of this Agreement may be accomplished by facsimile transmission of this Agreement. In such event, the parties hereto shall promptly thereafter deliver to each other executed counterpart originals of this Agreement.

SIGNATURES ON NEXT PAGE

IN WITNESS WHEREOF, the Parties hereto have executed this Amendment as of the date first set forth above.

CLV:

CITY Of LAS VEGAS,
a Nevada municipal corporation

By _____
Mike Janssen, City Manager

DEVELOPER

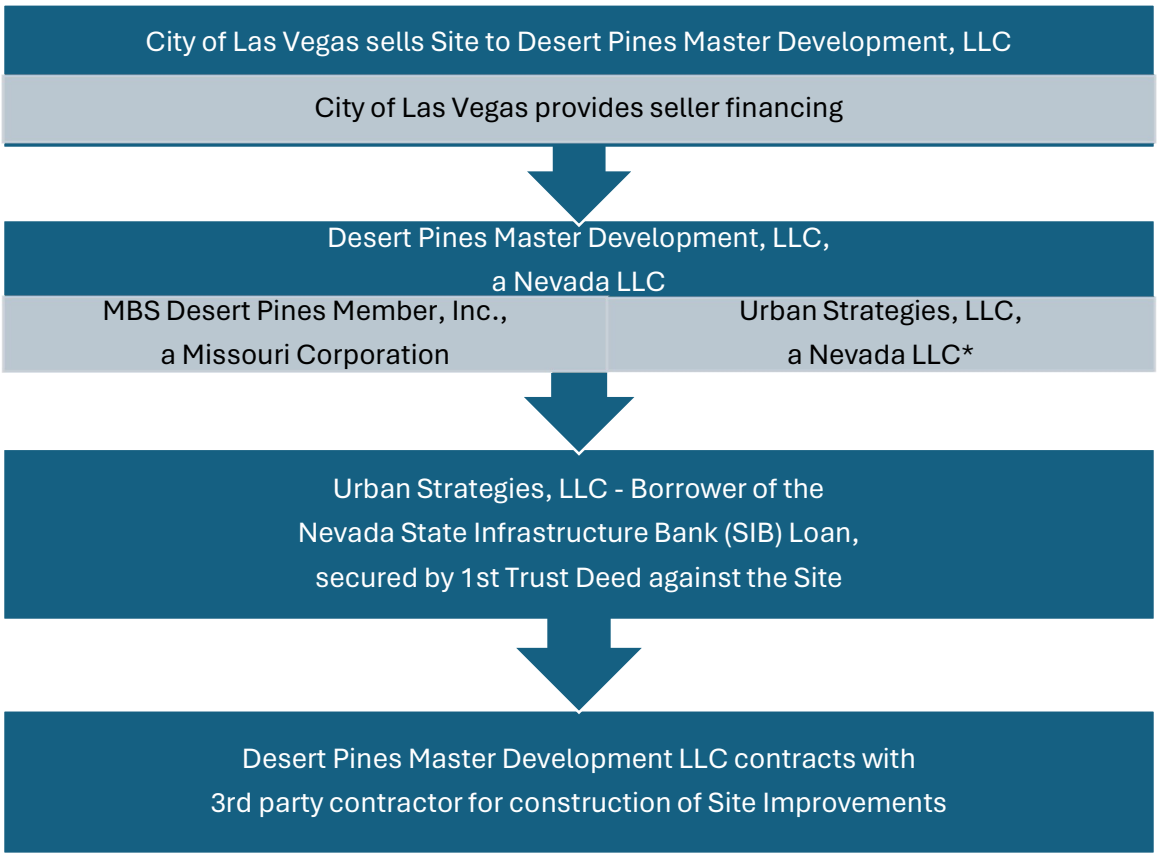
MCCORMACK BARON SALAZAR, INC.,
a Missouri corporation

By: _____
Vincent R. Bennet, its President

APPROVED AS TO FORM:

M. Niarchos 11-21-23
_____
Counsel Date

Desert Pines
Land Acquisition and SIB Loan Structure
May 20, 2024
(proposed)



**to be admitted*

Desert Pines
State Infrastructure Bank Loan Application
Project Timeline

Schedule Summary for Acquisition		
Description	**Timing**	**Due Date**
Effective Date of DDA	**Las Vegas City Council Meeting Date**	**11/06/24**
Open Escrow	Within 5 business days of the DDA Effective Date	11/14/24
Feasibility Period. [+ 30-day extension with $50,000 non-refundable deposit]	90 days from the DDA Effective Date	02/04/25
Close of Escrow/Acquisition Date	**One Hundred Twenty days from DDA Effective Date**	**03/06/25**
Record Development Agreement	Concurrent with Close of Escrow	03/06/25
Execute Project Management Agreement	Concurrent with Close of Escrow	03/06/25
Record Deed of Trust/Promissory note	Concurrent with Close of Escrow	03/06/25
Schedule Summary for Infrastructure Phase 1 and Phase 2		
Description	**Timing**	**Due Date**
Submit Preliminary Engineering Report - Drainage	City review time frame 6 weeks	04/08/24
Submit Preliminary Engineering Report - Traffic	City review time frame 4 weeks	05/13/24
Apply for State Infrastructure Loan	Within 30 days of the DDA Effective Date but no later than:	12/06/24
Close State Infrastructure Loan for Phase 1	**90 days from DDA Effective Date**	**03/06/25**
Submit Early Grading Plan to City of Las Vegas		03/11/25
CLV Issues Early Grading Permit		04/01/25
Start Early Grading		**04/08/25**
Submit for permits. Developer will submit 100% complete construction documents to the City of Las Vegas Development Services to secure permits for review of.	60 days following submission of the 70% Plans	03/11/25
Building Permit Comments – First Round from City of Las Vegas Development Services	Within 4 weeks of Building Permit submission	04/08/25
Submit response first round of plan review comments. Building Permit Resubmittal First Round to the City of Las Vegas Development Services	Within four weeks of receipt of comments	05/06/25
Building Permit Comments– Second Round from City of Las Vegas Development Services	Within four weeks of Building Permit 2nd submission	06/03/25
Submit Reponses to second round of plans review comments. Building Permit Resubmittal Second Round to City of Las Vegas Development	Within three weeks of receipt of comments	06/17/25
Letter or Email from Building Services that all reviews have been completed and permits are ready to be pulled	30 days after submitting 2nd review comments.	07/08/25
Secure final permits from Development Service Building Permit Approval from City of Las Vegas Development Services	No later than 30 days after Letter or email from Building Services	07/29/25
Construction Contract - Execute the contract and issue the Notice to Proceed		**07/30/25**
Commence Infrastructure Construction (Phase 1)		08/01/25
Completion of Construction (Phase 1)/ Infrastructure Operational	**No later than 24 months after Commencement of Horizontal Construction**	**08/01/27**
Secure Phase 2 final permits from Development Service Building Permit Approval from City of Las Vegas Development Services	If necessary, no later than 30 days after Letter or email from Building Services	07/29/29
Commence Infrastructure Construction (Phase 2)	If necessary, commence Phase 2 Infrastructure no later than 2 years after completion of Phase 1 horizontal construction	07/31/29
Completion of Construction (Phase 2)/ Infrastructure Operational	If necessary, complete Phase 2 Infrastructure no later than 24 months after Commencement	07/31/31

	1	2	3	4-A	4-B	5	6	7	8	9	10	11	14	15	16	17	12	13	
IMPACTS	Mixed-use Multi-family Residential over Commercial; 3 story building;	Mixed-use Senior Multi-family Residential over Commercial; 3 story building;	Mixed-use Universal Design Multi-family Residential over Commercial; 3 story building;	CSN Training Center; ~20,000 sq ft & 10,000 space for future expansion	Proposed Community center facility w/ shared parking	Retail/Commercial	Retail/Commercial	Retail/Commercial	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3- story walk-up	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up	Public Park/Public Recreation	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up & Community Center	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3- story walk-up	Multifamily Mixed-Income 1, 2 & 3 BR Units; 3-story walk-up	Early Education Center	SFD & Townhomes	SFD & Townhomes	Total
Model Data Year	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	2026	
Employment Impact																			
Construction (not adjusted for year)																			
Direct	245.98	169.29	181.72	N/A	N/A	N/A	N/A	N/A	180.57	140.76	140.85	N/A	192.41	113.92	278.73	N/A	N/A	N/A	1644.2
Indirect	22.12	15.23	16.34						16.24	12.66	12.67		17.30	10.25	25.07				
Induced	84.11	57.89	62.14	N/A	N/A	N/A	N/A	N/A	61.75	48.13	48.16	N/A	65.79	38.96	95.31	N/A	N/A	N/A	562.2
Total	352.2	242.4	260.2	0.0	0.0	0.0	0.0	0.0	258.6	201.6	201.7	0.0	275.5	163.1	399.1	0.0	0.0	0.0	2354.3
Permanent																			
Direct	27.82	24.26	32.52	40	20	96	22.8	40	10.78	8.4	8.4	0	10.64	6.72	16.24	13.33333333	5.18	6.02	389.1
Indirect/Induced	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0
Total	27.8	24.3	32.5	40.0	20.0	96.0	22.8	40.0	10.8	8.4	8.4	0.0	10.6	6.7	16.2	13.3	5.2	6.02	389.11

VIGEN ONANY & ASSOCIATES, INC.

2535 Foothill Boulevard Suite 101
La Crescenta, CA 91214

P.O. Box 12311 Glendale, CA 91224
Office (818) 957-8195 Fax (818) 957-6974
Email Address: Vigen@DREbudgets.com

*** Condominium Budgets Preparation, Consulting**
*** Reserve Studies for Community Associations**
*** Financial Management, Tax & Accounting**

USEFUL LIFE EXHIBIT

FOR

Desert Pines

CITY OF LAS VEGAS, COUNTY OF CLARK

STATE OF NEVADA

This budget is prepared: January 18, 2024

RESERVES WORKSHEET- Useful Life Exhibit

DRE FILE NUMBER | TRACT NUMBER

Item	(1) 1 Sq. Ft. or Number	(2) 1 Replacement Cost	(3) 1 Useful Life	Yearly Reserve Columns 1 X 2 or 3 ÷ 4	
Landscaping- Refurbishment (Entire Master Plan Community)- HOA Maintained areas	***Landscaping not mentioned below is to be maintained by respective parcels and not the Master Association. Useful life depends on quality of maintenance of the landscaping and how soon the association wants to refurnish exisiting landscaping.***				
Parcel 4A - Landscaping	**23,993**		**25**		
Parcel 4B - Landscaping	**14,670**		**25**		
Parcel 8 - Landscaping	**13,494**		**25**		
Parcel 9 & 10 - Landscaping	**75,416**		**25**		
Parcel 11 - Landscaping	**81,662**		**25**		
Parcel 12 - Landscaping	**107,585**		**25**		
Parcel 13 - Landscaping	**74,741**		**25**		
Parcel 14 - Landscaping	**54,155**		**25**		
Parcel 15 - Landscaping	**42,745**		**25**		
Parcel 16 - Landscaping	**140,727**		**25**		
TOTAL MASTER ASSOCIATION LANDSCAPING	**629,188**				
Irrigation/Sprinkler System- Master Landscaping			**35**		
Backflow Preventors- if not responsibility of respective parcels			**8**	**Backflow preventors also need to be re-certified every 3 years**	
Irrigation Controller/Timer- Master Association Landscape Areas ONLY			**12**		
Roads / Streets to be Maintained by Master Association - ***Does not include private roads (I.e. Parcel 13 private road)*** **- ESTIMATE**	**750,000**		**50**		
	Roads will likely not need to be wholly re-paved at any point. Only certain sections that develop cracks will have to be sealed by a coat or the like.				
On-Site Storm Drain Locations (2)	**2**		**45**		
Off Site Detention Bason	**1**		**45**		
	Storm Drains (2 On site) & Detention Basins (1 Off-Site) will likely never need to be replaced. Covers may crack and have to get replaced. Other than that, storm drains will have to be maintained monthly ($3000-4000/visit) to avoid sediment and foliage from clogging them. Public agencies will own and maintain both on and off site storm water facilities.				
Sump Pumps (Likely 9-12)	**12**		**4**		
Sewer Lines- Sectonal Repair- for entire property- connecting to lateral lines for each respective parcel			**75**		
	Sewer Lines are not really replaced at any point in the first 50-75 years. Areas/Sections that crack or are damaged, are repaired.				

RESERVES WORKSHEET

DRE FILE NUMBER | TRACT NUMBER

Item	(1) 1 Sq. Ft. or Number	(2) 1 Unit Cost HOA Manual	(3) 1 Replacement Cost	(4) 1 Remaining Life	Yearly Reserve Columns 1 X 2 or 3 ÷ 4	Cost Per Unit Per Month
OTHER COMPONENTS -CONTINUED						
Transformers- if not existing for each building/parcel, which is likely the case.				**25**		
60" RCP (Reinforced Concrete Pipe)-145cfs				**75**		
72" RCP (Reinforced Concrete Pipe)-240cfs				**75**		
72" RCP (Reinforced Concrete Pipe)-310cfs				**75**		
Sub-Basin Areas (Drainage)				**75**	***Do not get replaced but must be regularly maintained to clear sediment and foliage***	
Signage- Roads / Directions / Etc- Master Association Components Only				**20**		
Public Park (Parcel 11)- If not owned by a different entity *(Potential Future Public Dedication)* and is solely an amenity for all owners in project- SF is ESTIMATE	**225,000**			**40**	***Does Not get replaced but might need to be sealed or resurfaced in 20-25 years.***	
	Assuming this belongs to the master association, any amenities or components located within this parcel will be responsibility of the master association					
Street Lights Located within Public park				**20**		
Landscaping Lights Located within Public Park				**5**		
Storm Drain/ Catch Basin (If separate for Parcel 11)				**30**		
Benches, Seating				**25**		
Amenities (sports courts, barbecues, etc.- TBD)				**10-15**		
Use either Columns 1 and 2 or 3 and 4, but not both for a particular item.			**TOTAL RESERVE**			

Note: For space purposes, we have included only the components most frequently found in common-interest subdivisions. Reserve items should not be limited to the list abov

URBAN STRATEGIES, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2018 AND 2017

Mueller Prost
CPAs + Business Advisors

Advising with Vision®

www.muellerprost.com

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Mueller Prost
CPAs + Business Advisors

To the Board of Directors
Urban Strategies, Inc.
St. Louis, Missouri

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of *Urban Strategies, Inc.* (a nonprofit organization), which comprise the statements of financial position as of December 31, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as, evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of *Urban Strategies, Inc.* as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Adjustment

As discussed in Note 14 to the financial statements, a prior period adjustment was recorded for $100,000, which resulted in an increase in net assets, grants revenue, and grants receivable of $100,000 at December 31, 2017.

Mueller Prost LC

December 4, 2019
St. Louis, Missouri

Certified Public Accountants

URBAN STRATEGIES, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2018 AND 2017

ASSETS	2018	RESTATED 2017
Current Assets		
Cash	$ 1,388,783	$ 1,422,850
Accounts receivable	1,083,857	1,380,860
Grants receivable	45,000	400,000
Due from related party	-	1,506
Notes receivable, current portion	2,914,700	37,403
Total Current Assets	5,432,340	3,242,619
Other Assets		
Operating advances to related parties	534,112	563,782
Accrued interest receivable, net	456,059	188,958
Property and equipment, net (see Note 4)	-	4,973
Notes receivable, net of discount and allowance	3,267,552	5,306,652
Total Other Assets	4,257,723	6,064,365
Total Assets	**$ 9,690,063**	**$ 9,306,984**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	$ 578,853	$ 580,076
Grants payable	-	110,000
Line-of-credit	207,564	301,379
Deferred revenue	198,422	-
Total Current Liabilities	984,839	991,455
Total Liabilities	984,839	991,455
Net Assets		
Without donor restrictions		
Designated - accrued interest and notes receivable	6,638,311	5,533,013
Undesignated	(1,771,496)	(1,201,694)
Total Net Assets Without Donor Restrictions	4,866,815	4,331,319
With donor restrictions	3,838,409	3,984,210
Total Net Assets	8,705,224	8,315,529
Total Liabilities and Net Assets	**$ 9,690,063**	**$ 9,306,984**

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

URBAN STRATEGIES, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	RESTATED 2017
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Undesignated Revenue, Public Support and Gains (Losses)		
Grants revenue	$ 40,092	$ 103,508
Program revenue	5,883,596	6,134,008
Contributions, including in-kind	1,051,948	599,927
Interest income	270,532	106,082
Amortization income on notes receivable	102,642	156,632
Other income (expense)	(4,841)	75,000
Net assets released from restrictions	499,382	641,244
Total Revenue, Support and Gains/(Losses) Without Donor Restrictions	7,843,351	7,816,401
Expenses		
Program services		
Planning	101,175	709,531
Integrated service delivery	3,465,282	4,946,631
Policy development	64,627	4,465
Leadership development and sustainability	3,336,483	1,525,062
Total Program Services	6,967,567	7,185,689
General and administrative	280,154	268,216
Fundraising	60,134	53,595
Total Expenses	7,307,855	7,507,500
Net Change in Net Assets Without Donor Restrictions	535,496	308,901
Net Assets Without Donor Restrictions, Beginning of Year	4,331,319	4,022,418
Net Assets Without Donor Restrictions, End of Year	**$ 4,866,815**	**$ 4,331,319**
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Net Assets with Donor Restrictions		
Contributions and grant revenue	$ 353,581	$ 830,621
Net assets released from restrictions	(499,382)	(641,244)
Total Change in Net Assets with Donor Restrictions	(145,801)	189,377
Net Assets With Donor Restrictions, Beginning of Year	3,984,210	3,794,833
Net Assets With Donor Restrictions, End of Year	**$ 3,838,409**	**$ 3,984,210**
CHANGES IN NET ASSETS		
Net Change in Net Assets Without Donor Restrictions	$ 535,496	$ 308,901
Net Change in Net Assets With Donor Restrictions	(145,801)	189,377
Net Change in Net Assets	389,695	498,278
Net Assets - Beginning of Year	8,315,529	7,817,251
Net Assets - End of Year	**$ 8,705,224**	**$ 8,315,529**

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

URBAN STRATEGIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Planning	Integrated Service Delivery	Policy Development	Leadership Development and Sustainability	Total Program Services	General and Administrative	Fundraising	Total
Salaries	$ 23,003	$ 1,893,017	$ 10,312	$ 1,378,812	$ 3,305,144	$ 157,847	$ 36,487	$ 3,499,478
Payroll taxes and fees	1,587	221,244	711	201,666	425,208	10,890	2,517	438,615
Employee benefits	2,798	227,534	1,254	195,190	426,776	19,200	4,438	450,414
Community support	30,607	538,349	17,402	586,971	1,173,329	-	-	1,173,329
Computer supplies and equipment	715	66,491	321	13,702	81,229	4,907	1,134	87,270
Consultants, subcontractors and partners	11,087	98,265	8,394	652,714	770,460	-	-	770,460
Depreciation	144	2,238	65	1,308	3,755	990	228	4,973
Dues and subscriptions	29	659	13	265	966	201	46	1,213
Team training, education and seminars	134	3,413	60	3,210	6,817	923	213	7,953
Insurance	256	28,294	115	23,773	52,438	1,754	406	54,598
Marketing and advertising	1,481	28,302	799	20,607	51,189	10,166	2,350	63,705
Finance charges, postage and other organizational	1,152	16,242	502	10,846	28,742	5,781	1,336	35,859
Occupancy	2,159	68,741	968	58,924	130,792	14,814	3,424	149,030
Office expenses	997	23,276	781	23,964	49,018	701	162	49,881
Professional fees	2,419	61,201	672	63,730	128,022	30,288	2,378	160,688
Telephone, fax and internet	215	37,262	96	20,651	58,224	1,474	341	60,039
Travel related expenses	22,390	150,726	22,161	80,134	275,411	20,206	4,671	300,288
Bad debt	2	28	1	16	47	12	3	62
Total	**$ 101,175**	**$ 3,465,282**	**$ 64,627**	**$ 3,336,483**	**$ 6,967,567**	**$ 280,154**	**$ 60,134**	**$ 7,307,855**

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

URBAN STRATEGIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Planning	Integrated Service Delivery	Policy Development	Leadership Development and Sustainability	Total Program Services	General and Administrative	Fundraising	Total
Salaries	$ 247,547	$ 2,319,259	$ 1,409	$ 760,178	$ 3,328,393	$ 156,600	$ 31,554	$ 3,516,547
Payroll taxes and fees	18,834	181,441	96	73,050	273,421	10,648	2,146	286,215
Employee benefits	16,465	250,477	160	95,773	362,875	17,738	3,574	384,187
Community support	84,709	372,075	378	256,207	713,369	-	-	713,369
Computer supplies and equipment	4,897	86,009	53	14,864	105,823	5,925	1,194	112,942
Consultants, subcontractors and partners	239,683	920,999	-	177,161	1,337,843	-	-	1,337,843
Depreciation	435	2,206	10	1,518	4,169	1,123	226	5,518
Dues and subscriptions	92	968	2	322	1,384	238	48	1,670
Team training, education and seminars	203	7,836	5	2,349	10,393	525	106	11,024
Insurance	3,557	37,060	17	10,525	51,159	1,844	372	53,375
Marketing and advertising	7,951	30,922	84	15,547	54,504	9,371	1,888	65,763
Finance charges, postage and other organizational	4,191	17,920	81	12,230	34,422	11,276	1,822	47,520
Occupancy	7,155	88,070	112	19,774	115,111	12,493	2,517	130,121
Office expenses	6,166	59,140	21	8,578	73,905	2,318	467	76,690
Professional fees	16,043	70,710	161	29,656	116,570	17,850	3,597	138,017
Telephone, fax and internet	1,353	31,474	15	12,396	45,238	1,686	340	47,264
Travel related expenses	49,083	213,984	1,834	30,862	295,763	15,570	3,137	314,470
Bad debt	1,167	256,081	27	4,072	261,347	3,011	607	264,965
Total	**$ 709,531**	**$ 4,946,631**	**$ 4,465**	**$ 1,525,062**	**$ 7,185,689**	**$ 268,216**	**$ 53,595**	**$ 7,507,500**

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

URBAN STRATEGIES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	RESTATED 2017
Cash Flows from Operating Activities		
Increase in net assets	$ 389,695	$ 498,278
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:		
Depreciation	4,973	5,518
Increase in allowance of notes receivable	-	156,631
Bad debt expense	62	264,965
Amortization of discount on notes receivable	(102,642)	(156,632)
Decrease (increase) in assets:		
Accounts receivable	296,941	(795,359)
Grants receivable	355,000	(359,000)
Prepaid expenses	-	17,301
Operating advances to related parties	29,670	(171,366)
Accrued interest receivable	(267,101)	-
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(1,223)	(192,512)
Grants payable	(110,000)	108,867
Deferred revenue	198,422	-
Net Cash Provided by (Used in) Operating Activities	793,797	(623,309)
Cash Flows from Investing Activities		
Payments received on notes receivable	45,427	65,805
Notes receivable issued	(780,982)	(2,110,867)
Net Cash Used in Investing Activities	(735,555)	(2,045,062)
Cash Flows from Financing Activities		
Proceeds from line-of-credit	-	536,000
Payments on line-of-credit	(93,815)	(234,621)
Payment from (advances to) affiliates, net	1,506	(1,845)
Net Cash Provided by (Used in) Financing Activities	(92,309)	299,534
Net Decrease in Cash and Cash Equivalents	(34,067)	(2,368,837)
Cash and Cash Equivalents - Beginning of Year	1,422,850	3,791,687
Cash and Cash Equivalents - End of Year	**$ 1,388,783**	**$ 1,422,850**

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Urban Strategies, Inc. (the Organization) is organized as a not-for-profit organization, under Section 501(c)(3) of the Internal Revenue Code. The mission of the Organization is to build healthy, sustainable urban communities through comprehensive community and economic development. The Organization works with local residents to develop innovative community redevelopment plans; connect human and social service support to the physical redevelopment of the communities and match local, state, federal and private resources to those efforts.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Estimates and Assumptions

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenue and expenses. Actual results could differ from those estimates.

Concentrations of Credit Risk Arising from Cash Deposits in Excess of Insured Limits

The Organization maintains cash balances at more than one financial institution. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per financial institution. At various times during the years ended December 31, 2018 and 2017, the Organization's total cash balances may have exceeded the FDIC's threshold. Management believes the Organization is not exposed to any significant credit risk related to those accounts.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Based on management's assessment of the credit history with clients having outstanding balances and current relationships with them, no allowance has been established at December 31, 2018 and 2017, respectively.

Grants Receivable

Grants receivable, consisting of grants from federal and nonfederal government agencies, are recognized as revenue in the period the grants are earned.

Grants receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual balances. Those balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the receivable. Management believes that no valuation allowances are necessary for grants receivable at December 31, 2018 and 2017.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promises to Give

Unconditional promises to give are recognized as revenue in the period the promises are received. Conditional promises to give, which depend upon specified future and uncertain events, are recognized as revenue when the conditions upon which they depend are substantially met. Promises to give are reported at the amount management expects to collect on balances outstanding at year end. There were no promises to give recorded at December 31, 2018 and 2017.

Notes and Accrued Interest Receivables

Notes and interest receivables are stated at the amount management expects to collect from balances outstanding at year end. Management provides for an allowance based on its estimate of probable losses. Interest income is recognized when earned in accordance with the loan terms. The allowance for uncollectible amounts is increased by charges to income and decreased by charge-offs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on the performances of past loss experience, known and other risk inherent in the portfolio, specific impaired notes, adverse situations that may affect the borrower's ability to repay, estimated value of any underlying collateral and current economic conditions.

A note is considered impaired when, based on currently available information, it is probable that the Organization will not collect all of the principal and interest contractually required by the note agreement. All impaired notes are evaluated for an asset-specific allowance for uncollectible amounts. The Organization recognizes an allowance for uncollectible amounts on impaired notes when the recorded investment in the note exceeds estimates of the cash flows expected to be received from the borrower, discounted using the original effective interest rate of the note. An allowance for uncollectible amounts of $1,606,098 and $1,944,941 has been recognized at December 31, 2018 and 2017, respectively.

Management increased the allowance for notes receivable and accrued interest receivable by $156,632 and $93,533, respectively, during 2017 to reflect a more conservative approach regarding the ultimate collectability of the notes receivable and accrued interest receivable. There was no such increase in the allowance during 2018.

Property and Equipment

Property and equipment are carried at cost, if purchased, or fair value at date of gift, if donated, less accumulated depreciation and amortization computed using the straight-line method over seven years.

Deferred Revenue

Program revenue and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. The Organization had deferred revenue of $198,422 at December 31, 2018. There was no deferred revenue as of December 31, 2017.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

The Organization has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, "Financial Statements of Not-for-Profit Entities."

Net assets, revenue, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets which are available for use in general operations and not subject to donor (or certain grantor) restrictions. The amounts designated are amounts of accrued interest and notes receivable balances. At December 31, 2018 and 2017, amounts designated are $6,638,311 and $5,533,013.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. There were no perpetual restrictions noted at December 31, 2018 and 2017.

Donated Services and Material

Donated materials are recorded at fair value at the date of donation. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are performed by individuals possessing these skills, and would typically need to be purchased if not provided by donation. In-kind donations totaled $752,155 and $463,069 for the years ended December 31, 2018 and 2017, respectively, including donated services of $646,734 and $259,258 for the respective years then ending.

Revenue Recognition

Revenue is recognized when earned. Program revenue and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Marketing and Advertising

The Organization follows the policy of charging the costs of marketing and advertising to expenses as costs are incurred. Advertising expense was $63,705 and $65,763 for the years ended December 31, 2018 and 2017, respectively.

Description of Program Services and Supporting Activities

The following program services and supporting activities are included in the accompanying financial statements:

Planning:

Community Planning and Human Capital Development – The Organization works with current and former residents, public housing authorities (PHA), city government officials, community organizations, foundations and other stakeholders to facilitate community engagement processes around neighborhood conditions and human service's needs. The process typically includes gathering data from existing sources, both formally and informally, surveying residents, assessing service and amenity needs, holding facility town hall meetings and facilitating focus groups with key stakeholders.

Through the community engagement process, stakeholders' priorities are identified, and the Organization develops a human capital plan that is integrated with the planned physical revitalization based on the community's vision. The Organization is mindful of the existing and authentic strengths of a community and its human capital plans focus on collaboration, building on community assets and strengthening capacity while avoiding duplication of services.

Early Project Development – The Organization is sometimes engaged by developers, municipalities and housing authorities to assist with early development of projects. This work includes traveling to potential project sites to assess the suitability of the community for a physical transformation revitalization, assess the human capital needs that must be addressed as part of that redevelopment, meet with local officials to engage in preliminary discussion about the type of scope of the potential redevelopment project and project costs and conduct early investigation of potential funding source.

Economic Development – Residents in revitalizing communities desire nearby neighborhood amenities, such as commercial, green, and communal spaces for convenience, necessity, and employment. These amenities also attract new residents. Communities engage the Organization to develop neighborhood-based economic development plans, including new commercial enterprises and enhancements to existing commercial and retail efforts. The Organization has the expertise to design business and implementation plans, capacity studies and funding/capital access plans to help communities build vibrant commercial corridors. The Organization also supports the design and implementation of social enterprises that empower residents economically by connecting them to business development opportunities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Planning (Continued):

Enhanced Schools – The Organization believes that improving schools is central to every re-emerging community. For more than ten years, the Organization has worked in neighborhood elementary schools to establish and maintain mixed-income communities and support social, economic and racial integration. The Organization has worked in partnership with St. Louis, Memphis, Baltimore, San Francisco, Sacramento, San Antonio, Pittsburgh, Columbus, Miami, Louisville, Tulsa and Minneapolis to lead improvements in physical infrastructure, governance, curriculum, technology and community engagement in neighborhood schools and support academic achievement as a tool for ensuring positive economic mobility. The Organization also recognizes that setting or changing school policy is beyond its control, which is why it is critical that it not only support schools by working within the system, but also supporting the development or implementation of ancillary programming outside of school hours to support high academic achievement.

Supportive Housing – Certain populations require additional services or physical accommodations due to physical disability, developmental limitations or homelessness, and the Organization is committed to maximizing opportunities for all to live successfully and to achieve the greatest possible degree of self-sufficiency where they live.

The Organization works with organizations representing populations with special housing needs to design frameworks and financial structures that help residents live independently with both pride and appropriate support systems.

Integrated Service Delivery:

Healthy Living – Limited access to health insurance and treatment for physical and mental health issues, as well as, the lack of health education and prevention efforts, is a significant barrier for low-income families attempting to achieve self-sufficiency. The Organization designs community health initiatives that are directly linked to key physical and mental health indicators. Anecdotal and quantitative data on the impact of healthy living on community vitality is often a basis for raising new funds to support healthy living initiatives.

CHOICE Neighborhoods Initiative "People" Component - The U.S. Department of Housing and Urban Development's CHOICE Neighborhood Initiative requires that a plan and implementation strategy for Community and Supportive Services be put in place to help residents of redeveloping neighborhoods make progress toward self-reliance. The Organization works with PHAs and municipalities across the country to creatively design and implement services that address the specialized needs of individuals and families and link them to variety of relocation services. The Organization also designs comprehensive plans in collaboration with the community so that the plan reflects a community's values and vision for future strength.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Integrated Service Delivery (Continued):

Senior Programming – Senior living facilities are only as successful as the programming and services put in place to support their residents, and the Organization is committed to continuously expanding its knowledge about aging, improving the design of senior facilities and making superior services available to the senior residents it serves. The Organization works with property management companies and PHAs across the country to assist in the physical design of senior housing facilities and the development of a network of programs that enhance and support the independent living of elderly residents. The Organization has conducted research into successful senior living and has considerable experience crafting and implementing policy affecting seniors.

Community Centers – At several mixed-income housing sites under development by property management companies, the Organization has been contracted to manage and/or coordinate programming in a community center building. The Organization supports programming out of these centers. The Organization recruits service partners to offer programming that meets the needs of residents and to manage those partnerships. The Organization also engages in outreach and marketing efforts to inform residents and the larger community of the opportunities available at the community center.

Policy Development:

The Policy Development program focuses on influencing local, state and federal policies on economic mobility, housing, education and health in service of our mission. The Organization influences policy through the development of written policy suggestions based on best practices that the Organization has developed, meeting with leaders in the field to share experience from other projects, and participating in coalitions with partner organizations seeking the same results.

Leadership Development and Sustainability:

Capacity Building – The Organization provides technical support and assistance to other organizations in the communities where it works. The goal of this assistance is to help build the capacity of those organizations to serve more residents and improve the quality of their programs, making the community more self-sustaining. Examples of such capacity-building projects include working with social services, including strategic planning, resource development and community engagement, and not-for-profit organizations to help them increase the quality of their programs and working with a business enterprise started by a group of residents to help them scale that business up.

Community Services Liaisons – Community Services Liaisons are the Organization's social service specialists who support residents and neighborhoods across the country. Liaisons work with residents to develop community awareness and participation in activities on the property and within the larger community. They also assist residents in self-improvement, self-sufficiency and community building. The Organization developed the Community Services Liaison position to support the success of residents in new mixed-income communities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Leadership Development and Sustainability (Continued):

Fund Development – Funding is critical to the work of rebuilding communities. In conjunction with community planning efforts, the Organization develops strategies for building human capital and economic development plans.

The Organization also designs innovative funding strategies that combine public and private resources. By leveraging and reallocating existing resources, identifying key partnerships and locating new sources of funds, the Organization seeks to improve the access of children and adults to high-quality facilities and programs without placing major new burdens on cities that may be facing scarcities of resources.

Literacy Initiatives - Strong reading skills are vital to success in school and the workplace. The Organization has begun to develop and implement specialized programs for child and adult literacy that are integrated with other Community Support Services or Human Capital programming.

Resident Leadership – A sustainable community must have empowered residents who have the ability to assist in the planning and implementation process. The Organization works directly with residents representing past and emerging community leadership to ensure that the local voice is broad and deep. The Organization engages and cultivates prospective resident leaders to build their capacity to lead through targeted training programs, and it achieves its goals by building relationships with residents, earning trust and demonstrating excellence in its product.

Workforce Development – Residents of low-income communities often have multiple barriers to employment. The Organization works directly with residents seeking to re-enter the workforce, connecting them to appropriate job and entrepreneurial opportunities, supporting the development of good work habits and professional conduct and providing a set of supportive services to help them manage other areas of their lives that may impact their success at work.

General and Administrative:

Management and general expense include the functions necessary to maintain an equitable employment program, ensure an adequate working environment, provide coordination and articulation of the Organization's program mission, secure proper administrative functioning of the Board of Directors, and manage the financial and budgetary responsibilities of the Organization. It includes all activities not directly identifiable with one or more program or fundraising activities.

Fundraising:

Provides the structure necessary to encourage and secure financial support from organizations, foundations, corporations and government entities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation

The financial statements report certain natural categories of expenses that are attributed to more than one program or supporting service. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses are charged to program services and supporting activities on the basis of periodic time and expense studies. Each year, various projects occurring during the year cause expense allocations to change based on time and effort of employees, and these are analyzed by project, and summarized into percentages to allocate among all expenses. Audit expenses are applied specifically to management and general expenses, and the remaining professional fees are allocated using the common percentage. Employee time is analyzed for time spent on the different programs and supporting services and those percentages are applied to all other expenses. General and administrative expenses include any expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The returns of the Organization for 2018 (when filed), 2017, 2016, and 2015 are subject to examination by the respective taxing authorities generally for three years after they were filed.

The Organization follows "FASB ASC 740-10, Income Taxes – Overall". The Organization has assessed its federal and state tax positions and determined that it is subject to income tax on net income that is derived from business activities that are unrelated to its tax-exempt purposes. The Organization files an Exempt Organization Business Income Tax Return (Form 990-T) with the Internal Revenue Service (IRS) to report its unrelated business taxable income, when applicable. For the year ended December 31, 2018, unrelated business income totaled $3,633 relating to employee transportation benefit provided. There was no unrelated business income for the year ended December 31, 2017.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Adoption of Accounting Pronouncement

On August 18, 2016, FASB issued "Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities." The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly for the year ended December 31, 2018.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Future Accounting Pronouncements

In May 2014, the FASB issued "ASU No. 2014-09, Revenue from Contracts with Customers", which is effective for fiscal years beginning after December 15, 2018, for entities other than public business entities and outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts and customers. ASU 2014-09 supersedes most current revenue recognition guidance, including industry-specific guidance, and outlines a five-step process for revenue recognition that focuses on transfer of control, as opposed to transfer of risk and reward. Major provisions include determining which goods and services are distinct and represent separate performance obligations, how variable consideration (which may include change orders and claims) is recognized, whether revenue should be recognized at a point in time or over time, and ensuring the time value of money is considered in the transaction price. ASU 2014-09 can be applied either retrospectively to each prior period presented or as a cumulative-effect adjustment as of the date of adoption. Management is currently evaluating the impact of adopting ASU 2014-09 on the Organization's financial statements and related disclosures.

On June 21, 2018, the FASB issued "ASU 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made". This standard is intended to address questions stemming from FASB "ASU No. 2014-09, Revenue from Contracts with Customers", regarding its implications on the grants and contracts of not-for-profit organizations. The Organization should apply the amendments in this ASU on contributions received to annual periods beginning after June 15, 2019, including interim periods within those annual periods. For nonreciprocal transactions (contributions), the next point to consider for both parties is whether conditions have been placed on the resources provided. The presence of conditions affects the timing of revenue and expense recognition by the resource recipient and resource provider, respectively. Management is currently evaluating the impact of adopting ASU 2018-08 on the Organization's financial statements and related disclosures.

In February 2016, the FASB issued "ASU 2016-02, Leases: Amendments" to the FASB ASC, which amends the existing guidance on accounting for leases, and is effective for fiscal years beginning after December 15, 2019, for entities other than public business entities. This ASU requires the recognition of lease assets and liabilities on the balance sheet and the disclosure of key information about leasing arrangements. Early adoption is permitted and modified retrospective application is required for leases that exist or are entered into after the beginning of the earliest comparative period in the financial statements. The Organization is currently evaluating the impact that this guidance will have on its financial statements.

In June 2016, the FASB issued "ASU 2016-13, Financial Instruments-Credit Losses". The standard requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statements of activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This standard will be effective for the calendar year-ending December 31, 2021. Management is currently evaluating the impact of adopting ASU 2016-13 on the Organization's financial statements and related disclosure.

NOTE 2 LIQUIDITY AND AVAILABILITY

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date.

Financial assets, at December 31, 2018:	
Cash	$ 1,388,783
Accounts receivable	1,083,857
Current portion of notes receivable	2,914,700
Total Financial Assets	5,387,340
Less those unavailable for general expenditures with one year, due to:	
Net assets with donor restrictions:	
Purpose restrictions	(3,838,409)
Financial assets available to meet cash needs for general expenditures within one year	**$ 1,548,931**

The Organization presents all grants pledged as net assets with donor restrictions upon receipt of the grant funds. For cost-reimbursable grants award, revenue is not recognized until a receivable is billed as the progress on the project is how fees are earned. The Organization is supported by restricted contributions. A donor's restrictions can require resources to be used in a particular manner or in a future period, therefore, some financial assets may not be available for general expenditure within one year.

NOTE 3 NOTES RECEIVABLE

The Organization has made interest and noninterest-bearing loans to certain partnerships. The Organization provides an allowance for potentially uncollectible loans if deemed necessary by management.

The Organization has loaned the proceeds of certain grant agreements to Laclede & Sarah Limited Partnership. One loan agreement provides for a loan of $1,496,750 under a fourth mortgage. The nonrecourse loan is secured by a subordinate deed of trust and security agreement. The loan matures October 23, 2045 and bears an interest rate of 5.23%. Payments of principal and interest are to be made only from Surplus Cash, as defined in the agreement. No principal or interest payments were received during 2018 and 2017. Gross accrued interest at December 31, 2018 and 2017, was $1,099,962 and $1,023,434, respectively.

In addition, during 2004, proceeds from two other grant agreements were also loaned to Laclede & Sarah Limited Partnership under a third mortgage loan agreement in the amount of $1,909,000. This nonrecourse loan is secured by a third priority deed of trust and security agreement. The loan matures on October 23, 2045 and bears no interest. During 2018 and 2017, principal payments of $1,753 and $5,866, respectively, were received. This mortgage note has been discounted to its present value using a 5.23% interest rate.

During 2005, the Organization has loaned the proceeds of a certain grant agreement to Allen Market Lane Properties, L.P. under a loan agreement in the amount of $721,000. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan matures March 31, 2045. Principal payments of $18,025 were received in both 2018 and 2017. This mortgage note has been discounted to its present value using a 5.23% interest rate.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

During 2006, the Organization loaned the proceeds of a certain grant agreement to St. Louis Brewery Apartments, L.P. under a loan agreement in the amount of $1,454,545. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan matures July 1, 2046. No principal payments were received during 2018 and 2017. This mortgage note has been discounted to its present value using a 5.5% interest rate.

In addition, during 2006, the Organization loaned the proceeds of a certain grant agreement to Washington Apartments Properties, L.P. under a loan agreement in the amount of $1,000,000. This loan is secured by a subordinate mortgage lien and bears no interest. Principal is payable only from Net Available Cash Flow, and annual payments shall not be required in excess of $25,000, as stated and defined in the agreement. The loan matures December 31, 2048. During 2018 and 2017, principal payments of $12,136 and $13,425, respectively, were received. This mortgage note has been discounted to its present value using a 4.5% interest rate.

During 2008, the Organization loaned the proceeds of a certain grant agreement to Longfellow Phase I, L.P. (the Partnership) under a loan agreement in the amount of $1,600,000. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan matures on December 31, 2048 and bears an interest rate of 1%. Payments of principal and interest totaling $3,000 are due annually from Net Available Cash Flow, in addition to a percentage of Net Available Cash Flow, as defined in the agreement with the Partnership. No principal or accrued interest payments were received during 2018 and 2017. Accrued interest as of December 31, 2018 and 2017, was $139,647 and $126,677, respectively. This mortgage note has been discounted to its present value using a 5% interest rate.

During 2008, West End Apartments Associates donated real property located in the City of St. Louis to the Organization, subject to the deeds of trust securing the mortgage payable and note payable. Concurrently, the Organization sold the project to Eichelberger Partners #19, LLC (Eichelberger 19) for approximately $3,550,000. Sale proceeds were used for the repayment of the mortgage note payable and other obligations of the project. After repayment of the mortgage note payable and other project obligations, the remaining sale proceeds were loaned to Eichelberger 19 under a promissory note in the amount of $2,040,699. The loan is unsecured, bears interest at an annual rate of 4.46% and matures June 27, 2038. Beginning in 2009 and throughout the 30-year term of the loan, principal and interest are both abated annually so long as the property is used in accordance with the terms of the note. During 2018 and 2017, the abatement of principal amounted to $68,023. Management has fully reserved the amount of this loan.

During 2008, the Organization loaned the proceeds of a certain grant agreement to Valentine Apartments, L.P. under a loan agreement in the amount of $1,818,182. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan matures upon the earlier of December 31, 2050, or upon sale or transfer of Valentine Apartments, L.P. During 2018 and 2017, principal payments of $2,489 and $16,770, respectively, were received. This mortgage note has been discounted to its present value using a 4.5% interest rate.

During 2008, the Organization loaned the proceeds of a certain grant agreement to Eichelberger Partners #1, LLC under a loan agreement in the amount of $1,818,181. This loan is unsecured and bears interest at an annual rate of 4.45%. The loan matured December 31, 2018. Beginning in 2009 and throughout the 10-year term of the loan, principal and interest are both abated annually so long as the property is used in accordance with the terms of the note. During 2018 and 2017, the abatement of principal amounted to $181,818. Management has fully reserved the amount of this loan.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

During 2009, the Organization loaned the proceeds of a certain donation agreement to Eichelberger Partners #2, LLC under a loan agreement in the amount of $890,000. This loan is unsecured and bears interest at an annual rate of 4.45%. The loan matures December 31, 2019. Beginning in 2010 and throughout the 10-year term of the loan, principal and interest will both be abated annually so long as the property is used in accordance with the terms of the note. During 2018 and 2017, the abatement of principal amounted to $89,000. Management has fully reserved the amount of this loan.

During 2010, the Organization loaned the proceeds from the note payable to University Place Southeast, L.P. (UPSE) (Note 6) under a loan agreement in the amount of $580,100. This loan is secured by a subordinate mortgage lien and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. In addition, repayment on this note shall not commence until the loans to UPSE from the first and second priority mortgages have been repaid in full. Additionally, in the event that the Organization becomes obligated to pay any amount advanced by Bank of America, including interest (Note 6), UPSE, at the option of the Organization, must either reimburse the Organization for all amounts obligated to Bank of America or pay such amounts directly to Bank of America. The loan matures October 31, 2054. No principal payments were received during 2018 and 2017. Management has fully reserved the amount of this loan.

On September 27, 2012, the Organization was assigned a loan agreement from Grand Rock Community Economic Development Corporation (Grand Rock). The agreement was initially between Grand Rock and Blumeyer Associates, L.P. in the principal amount of $2,091,398. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures July 29, 2050. No principal payments were received during 2018 and 2017. Management has fully reserved the amount of this loan.

During 2012, the Organization was assigned a loan agreement from Grand Rock. The agreement was initially between Grand Rock and Blumeyer Associates III, L.P. in the principal amount of $1,805,665. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures February 18, 2062. Principal payments of $4,850 and $3,696 were received during 2018 and 2017, respectively. Management has fully reserved the amount of this loan.

During 2012, the Organization was assigned a loan agreement from Grand Rock. The agreement was initially between Grand Rock and Blumeyer Associates IV. L.P. in the principal amount of $2,180,653. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures September 5, 2063. Principal payments of and $3,173 and $8,023 were received during 2018 and 2017, respectively. Management has fully reserved the amount of this loan.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

During 2017, the Organization loaned the proceeds of a certain donation agreement to McCormack Baron Salazar, Inc. (a related party), under the project name "Twin Rivers", through a series of sub-loans in the amount of $2,110,867, with a maximum total loan amount of $3,000,000. Each sub-loan is unsecured and bears interest at an annual rate of 4.25% over the 30-day LIBOR as reported in the "Money Rates" section of the Wall Street Journal Eastern Edition, with a ceiling of 8%. Interest payments shall be due and payable monthly, with the first payment due the first day of the second month following sub-loan closing, and each subsequent payment due the first day of each month thereafter, up to the sub-loan maturity date. The maximum term of each sub-loan shall be 24 months. The entire unpaid principal balance of the sub-loan, together with all accrued and unpaid interest, and all other fees, costs and charges, if any, shall be due and payable in full. Additional sub-loans in the amount of $780,982 was made during 2018. No principal payments were received during 2018 and 2017.

The components of notes receivable at December 31, 2018 and 2017, are as follows:

	Face Amount	Carrying Value	
		2018	2017
Laclede & Sarah – 4th Mortgage	$ 1,496,750	$ 1,496,750	$ 1,496,750
Laclede & Sarah – 3rd Mortgage	1,909,000	1,785,903	1,787,656
Allen Market Lane Properties	721,000	588,919	606,944
St. Louis Brewery Apartments	1,454,545	1,454,545	1,454,545
Washington Apartments Properties, L.P.	1,000,000	940,186	952,322
Longfellow Phase I, L.P.	1,600,000	1,597,000	1,600,000
Eichelberger 19 (West End Apartments)	2,040,699	1,360,466	1,428,491
Valentine Apartments, L.P.	1,818,182	1,798,923	1,801,412
Eichelberger Partners #1, LLC (Goodfellow Place)	1,818,181	-	181,819
Eichelberger Partners #2, LLC (South Spring Avenue Apartments)	890,000	89,000	178,000
UPSE	580,100	580,100	580,100
Blumeyer Associates, L.P.	2,091,398	2,091,398	2,091,398
Blumeyer Associates, III, L.P.	1,805,665	1,777,018	1,781,868
Blumeyer Associates, IV, L.P.	2,180,653	2,159,611	2,162,784
Twin Rivers	2,891,449	2,891,849	2,110,867
	$ 24,297,622	20,611,688	20,214,956
Less: unamortized discount		(12,823,318)	(12,925,960)
Less: allowance for uncollectible amounts		(1,606,098)	(1,944,941)
		6,182,252	5,344,055
Less: current portion		2,914,700	37,403
Total Notes Receivable, Net of Discount and Allowance		**$ 3,267,552**	**$ 5,306,652**

The amortization of the discount is being recognized as revenue over the terms of the loans. Amortization amounted to $102,642 and $156,632 for the year ended December 31, 2018 and 2017, respectively.

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment at December 31 consist of:

	2018	2017
Furniture and computer equipment	$ 66,444	$ 66,444
Leasehold improvements	9,202	9,202
Total Property and Equipment	75,646	75,646
Less: Accumulated depreciation	(75,646)	(70,673)
Property and Equipment, Net	**$ -**	**$ 4,973**

Depreciation charged against revenue amounted to $4,973 and $5,518 for the year ended December 31, 2018 and 2017, respectively.

NOTE 5 CONTINGENCIES

On June 28, 2010, the Organization made a grant to Eichelberger Partners #3, LLC (the Property Owner) in the amount of $900,000 using the proceeds of a donation received by the Organization. This grant to the Property Owner was made as a recoverable grant to be used for the rehabilitation of the property into affordable rental housing. The grant need not be repaid by the Property Owner to the Organization so long as the property is used and occupied for low-income affordable housing for a period of ten years through June 28, 2020 and remains in compliance with all of the terms and conditions set forth in the Land Use Restriction Agreement (LURA) executed by the Organization, the Property Owner and the Missouri Housing Development Commission. Should the property cease to be used and occupied for low-income affordable housing at any point prior to June 28, 2020, or should the Property Owner otherwise default on its obligations under the LURA, then the entire amount of the grant shall be repayable immediately by the Property Owner to the Organization with interest from June 28, 2010, at an annual rate of 4.45%. The grant was expensed when paid based on the expectation of the property owner's compliance and expected forgiveness of the grant.

The Organization entered into a loan agreement with Bank of America to act as a sponsor of an affordable housing program (AHP) subsidy in the principal amount of $580,100. The same day, the Organization made a corresponding loan with similar terms to UPSE also in the principal amount of $580,100 (Note 3). The loan payable from Bank of America need not be repaid by the Organization so long as the real property has been used and occupied for low-income affordable housing in accordance with the terms of the AHP agreement through June 1, 2021. Should the real property cease to be used and occupied for low-income affordable housing at any point prior to June 1, 2021, then the entire amount of the loan shall be payable to Bank of America on October 31, 2054, when the loan matures. The security agreement with UPSE on its note payable to the Organization has been assigned to Bank of America as collateral on the Organization's note payable. The loan bears no interest. The loan payable has not been recorded by the Organization due to management's assertion that there is a low risk of noncompliance.

The Organization is subject to various risks and uncertainties in the ordinary course of business. The Organization's management and legal counsel assess any contingent liabilities, and such assessment involves an exercise of judgment. Management is of the opinion that they have complied with all legal requirements to which they are subject, and there are no items that will have a material adverse effect on the financial statements.

NOTE 6 LINE-OF-CREDIT

The Organization entered into a revolving line-of-credit agreement with Enterprise Bank & Trust. The agreement allows for maximum borrowings of $520,000 and is secured by a Commercial Security Agreement covering all assets, bearing interest equal to 1% over the Enterprise Bank Prime Rate (5.50% and 4.50% at December 31, 2018 and 2017, respectively). The line-of-credit agreement expired May 9, 2019 and was subsequently extended to May 8, 2021. At December 31, 2018 and 2017, outstanding borrowings amounted to $207,564 and $301,379, respectively.

NOTE 7 NET ASSETS

The following net assets with donor restrictions are subject to grantor-imposed community development purpose restrictions at December 31:

		2018
GSACHS Twin Towers	$	3,000,000
NOLA US Bank Marreo		440,520
Pathways to Employment		1,178
MIMO-United Way-GGB		3,113
SLMO-AECF Trauma Training		9,834
MIMN UWAY Capacity Bldg		5,351
MIMN OTTO BREMER FDN GGB		13,722
MIMN Cliff Bar FDN GGB work		5,000
MIMN-Sundance Fdn-GGB		18,000
LOKY-Russell Reads Initiative		3,500
SLMO-SE Ferguson Youth Fellowship		70,000
MIMN Whole Kids Foundation		25,000
MIMN Clifton Larsen GGB		15,000
COOH OCIC New YEP		30,000
Firefly		198,191
Total	**$**	**3,838,409**

NOTE 7 NET ASSETS (CONTINUED)

		2017
GSACHS Twin Towers	$	3,000,000
NOLA US Bank Marreo		445,000
SLMO AECF Ferguson Collaborate		67,647
MIFL AETNA Foundation Heal Program		12,516
Pathways to Employment		3,434
MIMN Sheltering Arms – GGB		3,122
MIMO-United Way-GGB		13,679
MIMN Carolyn Fin-GGB		9,813
SLMO ACT NNS Funding		10,000
SLMO-KRESGE-Alliance Work		251,334
MIMN-SUNDANCE FDN-GGB		17,665
Firefly		150,000
Total	**$**	**3,984,210**

Net assets were released from grantor-imposed restrictions for the years ended December 31, 2018 and 2017, respectively, as follows:

		2018
MIFL Aetna Fdn Heal Prgrm	$	12,516
SLMO AECF Ferguson Collaborate		67,647
MIMN-United Way-GGB		40,567
MIMN Carolyn Fin- GGB		9,813
SLMO ACT NNS Funding		20,000
SLMO-AECF Trauma Training		20,165
MIMN-GGB Kitchen Remodeling		17,636
MIMN UWAY Capacity Bldg		745
SACA Capc Early Childhood programs		1,057
MIMN PPL PARKS FDN Photo Project		4,000
MIMN OTTO Bremer FDN GGB		26,278
SLMO-SE Ferguson Youth Fellowship		100
CITI-MIAMI-Pathways Employment		2,257
MIMN Sheltering Arms		3,122
NOLA US Bank Marrero Funds		4,480
SLMO - KRESGE - Alliance Work		251,334
MIMN - SUNDANCE Foundation - GGB		17,665
Total	**$**	**499,382**

NOTE 7 NET ASSETS (CONTINUED)

		2017
NOLA US Bank Marreo	$	55,000
SLMO AECF Ferguson Collaborate		118,709
Flance Center		43,500
SFCA SFF AG Relocation Support		32,092
SLMO Daughters of Charity		24,540
MIMN Otto Bremer Foundation Youth Programs		24,450
MIFL AETNA Foundation Heal Program		9,518
Pathways to Employment		12,497
MIFL-JPM Chase-Career Path 14		13,095
LACA - MBM Puebloe NMTC		9,975
MIMN Whole Kids Fund - GGB		5,943
MIFL WEGE Foundation After School Program		4,659
J. P. Morgan Career Pathways		6,085
MIMN Sheltering Arms		14,878
METN WFGM Foote Home		19,954
MIMO-United Way - GGB		16,321
MIMN Sheltering Arms – GGB		14,839
MIMN Carolyn Fin - GGB		10,187
SLMO - KRESGE - Alliance Work		198,666
MIMN - SUNDANCE Foundation - GGB		6,336
Total	**$**	**641,244**

Temporarily restricted net assets reconciliation:

Temporarily restricted net assets at December 31, 2017	$	3,984,210
Additions		353,581
Releases from restriction		(499,382)
Temporarily restricted net assets at December 31, 2018	**$**	**3,838,409**

NOTE 8 LEASES

The Organization leases certain portions of its equipment and its office facilities under operating lease arrangements. The future minimum lease payments under noncancelable operating leases at December 31, 2018, are as follows:

Year		Amount
2019	$	119,724
2020		34,853
Total	**$**	**154,577**

Rent expense for the years ended December 31, 2018 and 2017, totaled $140,585 and $130,121, respectively.

NOTE 9 RELATED PARTY TRANSACTIONS

At December 31, 2018 and 2017, unpaid advances due from Urban Strategies – Memphis, a company affiliated with the Organization through common management, amounted to $376,921 and $408,022, respectively. These amounts are included in operating advances to related parties on the statements of financial position.

At December 31, 2018 and 2017, unpaid advances due from COVAM Community Development Corporation (COVAM), a not-for-profit entity affiliated with the Organization through common management, amounted to $113,298 and $112,260, respectively. These amounts are included in operating advances to related parties on the statements of financial position.

The Organization contributes employee services to COVAM. The associated salaries, payroll taxes and benefits of $17,875 and $65,765 have been included in the contributions expense for the years ended December 31, 2018 and 2017, respectively.

At December 31, 2018 and 2017, unpaid advances due from Friends of Flance (Flance), a not-for-profit entity affiliated with the Organization through common management, amounted to $43,893 and $43,500, respectively. These amounts are included in operating advances to related parties on the statements of financial position.

As discussed in Note 3, the Organization has made loans to Laclede & Sarah Limited Partnership; Allen Market Lane Properties, L.P.; St. Louis Brewery Apartments, L.P.; the Partnership; Valentine Apartments, L.P.; Washington Apartment Properties, L.P.; UPSE; Blumeyer Associates, L.P.; Blumeyer Associates III, L.P.; Blumeyer Associates IV, L.P. and Westminster Place Phase IV, L.P., all entities affiliated with MBA Properties, Inc. (MBA). MBA is considered a related party through an economic concentration (see Note 10).

The Organization has an agreement with McCormack Baron Salazar (MBS), a related party through an economic concentration, to receive human resources and information technology support services on an as-needed basis. MBS is committed to making services available to the Organization to aid in its daily business operations in exchange for a monthly fee in the amount of $350. This agreement expired on August 1, 2019 and is now on a month-to-month basis.

NOTE 10 ECONOMIC CONCENTRATION

During 2018, the Organization received program revenue of $1,459,825 from MBS and $840,170 from McCormack Baron Management (MBM). Both companies are owned by MBA and together comprised 30% program revenue in 2018.

During 2017, the Organization received program revenue of $2,555,066 from MBS and $628,860 from MBM. Both companies are owned by MBA and together comprised 40% program revenue in 2017.

Future operations could be affected by changes in the economic condition of MBS, MBM or their parent company MBA.

NOTE 11 DEFFERED COMPENSATION PLAN

The Organization has a 401(k) savings plan (the Plan) covering eligible full-time employees. The 401(k) feature of the plan allows participants to defer a portion of eligible compensation on a tax-deferred basis. The Plan provides for a contribution of 3% of base salary to all eligible full-time employees. The contribution amounted to $22,843 and $27,281 in 2018 and 2017, respectively.

NOTE 12 COMMITMENTS

At December 31, 2017, the Organization was committed to pay a total of $141,334 to other organizations within ten days of receipt of a grant receivable. The grant receivable was collected during 2018 and the commitment was subsequently fulfilled. There were no commitments as of December 31, 2018.

NOTE 13 RECLASSIFICATIONS

Certain reclassifications have been made to the prior year financial statements to conform to the current year presentation. Total assets, total liabilities, and changes in net assets were not affected by these reclassifications.

NOTE 14 PRIOR PERIOD ADJUSTMENT

At times, the Organization may receive notice that they have been awarded a grant. When the Organization receives such notification, a grant receivable should be recorded at that time. A $100,000 grant was awarded in 2017 and received in 2018 was not recorded as a grant receivable at December 31, 2017. A prior period adjustment was recorded for $100,000 which resulted in an increase in net assets and grants receivable of $100,000 at December 31, 2017.

NOTE 15 SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the independent auditors' report, the date the financial statements were available to be issued.

On February 20, 2019, the Organization entered into an agreement with Allen Market Lane Properties, L.P. to modify their promissory note (see Note 3). In exchange for a one-time payment of $147,000, the Organization shall discharge the promissory note in full. Payment was received on February 28, 2019. At December 31, 2018, the principal amount of the note was $588,919 and the related discount was $469,173. Upon the discharge of the promissory note, the Organization recognized a gain of $45,279.

URBAN STRATEGIES, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

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Mueller Prost
CPAs + Business Advisors

To the Board of Directors
Urban Strategies, Inc.
St. Louis, Missouri

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of *Urban Strategies, Inc.* (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as, evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of *Urban Strategies, Inc.* as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Adjustment

As discussed in Note 12 to the financial statements, a prior period adjustment was recorded for $43,500, which resulted in a decrease in net assets and operating advances to related parties at December 31, 2018.

Mueller Prost LC

February 1, 2021
St. Louis, Missouri

Certified Public Accountants

URBAN STRATEGIES, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2019 AND 2018

ASSETS	2019	RESTATED 2020
Current Assets		
Cash	$ 4,097,002	$ 1,388,783
Accounts receivable	2,025,023	1,083,857
Grants receivable	126,355	45,000
Notes receivable, current portion	11,745	2,914,700
Total Current Assets	6,260,125	5,432,340
Other Assets		
Operating advances to related parties	359,169	490,612
Accrued interest receivable, net	637,138	456,059
Notes receivable, net of discount and allowance	3,567,959	3,267,552
Total Other Assets	4,564,266	4,214,223
Total Assets	**$ 10,824,391**	**$ 9,646,563**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	$ 1,001,506	$ 578,853
Line-of-credit	87,564	207,564
Deferred revenue	452,340	198,422
Total Current Liabilities	1,541,410	984,839
Total Liabilities	1,541,410	984,839
Net Assets		
Without donor restrictions		
Designated - accrued interest and notes receivable	3,871,336	3,746,462
Undesignated	1,434,462	1,076,853
Total Net Assets Without Donor Restrictions	5,305,798	4,823,315
With donor restrictions	3,977,183	3,838,409
Total Net Assets	9,282,981	8,661,724
Total Liabilities and Net Assets	**$ 10,824,391**	**$ 9,646,563**

URBAN STRATEGIES, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	RESTATED 2018
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Undesignated Revenue, Public Support and Gains (Losses)		
Grants revenue	$ -	$ 40,092
Program revenue	7,543,116	5,883,596
Contributions, including in-kind	811,379	1,051,948
Interest income	319,701	270,532
Amortization income on notes receivable	102,496	102,642
Other income (expense)	101,529	(4,841)
Net assets released from restrictions	269,008	499,382
Total Revenue, Support and Gains/(Losses) Without Donor Restrictions	9,147,229	7,843,351
Expenses		
Program services		
Planning	358,921	99,694
Integrated service delivery	5,635,259	3,436,980
Policy development	182,544	63,828
Leadership development and sustainability	2,035,327	3,315,876
Total Program Services	8,212,051	6,916,378
General and administrative	355,260	331,343
Fundraising	97,435	60,134
Total Expenses	8,664,746	7,307,855
Net Change in Net Assets Without Donor Restrictions	482,483	535,496
Net Assets Without Donor Restrictions, Beginning of Year, As Previously Stated	4,823,315	4,331,319
Prior Period Adjustment to Opening Net Assets Balance (Note 12)	-	(43,500)
Net Assets Without Donor Restrictions, End of Year, As Restated	**$ 5,305,798**	**$ 4,823,315**
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Net Assets with Donor Restrictions		
Contributions	$ 180,953	$ -
Grants revenue	226,829	353,581
Net assets released from restrictions	(269,008)	(499,382)
Total Change in Net Assets with Donor Restrictions	138,774	(145,801)
Net Assets With Donor Restrictions, Beginning of Year	3,838,409	3,984,210
Net Assets With Donor Restrictions, End of Year	**$ 3,977,183**	**$ 3,838,409**
CHANGES IN NET ASSETS		
Net Change in Net Assets Without Donor Restrictions	$ 482,483	$ 535,496
Net Change in Net Assets With Donor Restrictions	138,774	(145,801)
Net Change in Net Assets	621,257	389,695
Net Assets - Beginning of Year, As Previously Stated	8,661,724	8,315,529
Prior Period Adjustment to Opening Net Assets Balance (Note 12)	-	(43,500)
Net Assets - End of Year	**$ 9,282,981**	**$ 8,661,724**

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

URBAN STRATEGIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Planning	Integrated Service Delivery	Policy Development	Leadership Development and Sustainability	Total Program Services	General and Administrative	Fundraising	Total
Salaries	$ 90,715	$ 2,889,714	$ 8,125	$ 938,653	$ 3,927,207	$ 168,128	$ 57,051	$ 4,152,386
Payroll taxes and fees	6,708	225,332	587	74,408	307,035	12,152	4,123	323,310
Employee benefits	6,924	251,296	701	120,579	379,500	14,504	4,922	398,926
Community support	73,151	647,167	11,853	273,513	1,005,684	-	-	1,005,684
Computer supplies and equipment	2,662	96,239	452	25,669	125,022	9,352	3,173	137,547
Consultants, subcontractors and partners	16,803	844,933	-	321,076	1,182,812	-	-	1,182,812
Dues and subscriptions	97	4,262	22	388	4,769	456	155	5,380
Team training, education and seminars	3,845	31,593	148,000	4,174	187,612	4,077	1,383	193,072
Insurance	811	25,130	65	19,883	45,889	1,344	456	47,689
Marketing and advertising	-	-	-	-	-	54,300	3,484	57,784
Finance charges, postage and other organizational	1,898	23,708	345	8,256	34,207	7,147	2,425	43,779
Occupancy	3,417	105,147	778	65,688	175,030	16,097	5,462	196,589
Office expenses	3,467	62,758	113	21,665	88,003	819	278	89,100
Professional fees	105,994	114,807	835	72,863	294,499	41,354	5,860	341,713
Telephone, fax and internet	668	48,722	73	13,749	63,212	1,521	516	65,249
Travel related expenses	41,761	264,451	10,595	74,763	391,570	24,009	8,147	423,726
Total	**$ 358,921**	**$ 5,635,259**	**$ 182,544**	**$ 2,035,327**	**$ 8,212,051**	**$ 355,260**	**$ 97,435**	**$ 8,664,746**

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

URBAN STRATEGIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Planning	Integrated Service Delivery	Policy Development	Leadership Development and Sustainability	Total Program Services	General and Administrative	Fundraising	Total
Salaries	$ 23,003	$ 1,893,017	$ 10,312	$ 1,378,812	$ 3,305,144	$ 157,847	$ 36,487	$ 3,499,478
Payroll taxes and fees	1,587	221,244	711	201,666	425,208	10,890	2,517	438,615
Employee benefits	2,798	227,534	1,254	195,190	426,776	19,200	4,438	450,414
Community support	30,607	538,349	17,402	586,971	1,173,329	-	-	1,173,329
Computer supplies and equipment	715	66,491	321	13,702	81,229	4,907	1,134	87,270
Consultants, subcontractors and partners	11,087	98,265	8,394	652,714	770,460	-	-	770,460
Depreciation	144	2,238	65	1,308	3,755	990	228	4,973
Dues and subscriptions	29	659	13	265	966	201	46	1,213
Team training, education and seminars	134	3,413	60	3,210	6,817	923	213	7,953
Insurance	256	28,294	115	23,773	52,438	1,754	406	54,598
Marketing and advertising	-	-	-	-	-	61,355	2,350	63,705
Finance charges, postage and other organizational	1,152	16,242	502	10,846	28,742	5,781	1,336	35,859
Occupancy	2,159	68,741	968	58,924	130,792	14,814	3,424	149,030
Office expenses	997	23,276	781	23,964	49,018	701	162	49,881
Professional fees	2,419	61,201	672	63,730	128,022	30,288	2,378	160,688
Telephone, fax and internet	215	37,262	96	20,651	58,224	1,474	341	60,039
Travel related expenses	22,390	150,726	22,161	80,134	275,411	20,206	4,671	300,288
Bad debt	2	28	1	16	47	12	3	62
Total	**$ 99,694**	**$ 3,436,980**	**$ 63,828**	**$ 3,315,876**	**$ 6,916,378**	**$ 331,343**	**$ 60,134**	**$ 7,307,855**

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

URBAN STRATEGIES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
Cash Flows from Operating Activities		
Increase in net assets	$ 621,257	$ 389,695
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	-	4,973
Cancellation of promissory note receivable	441,919	-
Bad debt expense	-	62
Amortization of discount on notes receivable	(571,668)	(102,642)
Decrease (increase) in assets:		
Accounts receivable	(941,166)	296,941
Grants receivable	(81,355)	355,000
Operating advances to related parties	131,443	29,670
Accrued interest receivable	(181,079)	(267,101)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	422,653	(1,223)
Grants payable	-	(110,000)
Deferred revenue	253,918	198,422
Net Cash Provided by Operating Activities	95,922	793,797
Cash Flows from Investing Activities		
Payments received on notes receivable	3,066,696	45,427
Notes receivable issued	(334,399)	(780,982)
Net Cash Provided by (Used in) Investing Activities	2,732,297	(735,555)
Cash Flows from Financing Activities		
Proceeds from line-of-credit	60,000	-
Payments on line-of-credit	(180,000)	(93,815)
Payment from (advances to) affiliates, net	-	1,506
Net Cash Used in Financing Activities	(120,000)	(92,309)
Net Increase (Decrease) in Cash and Cash Equivalents	2,708,219	(34,067)
Cash and Cash Equivalents - Beginning of Year	1,388,783	1,422,850
Cash and Cash Equivalents - End of Year	**$ 4,097,002**	**$ 1,388,783**

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Urban Strategies, Inc. (the Organization) is organized as a not-for-profit organization, under Section 501(c)(3) of the Internal Revenue Code. The mission of the Organization is to build healthy, sustainable urban communities through comprehensive community and economic development. The Organization works with local residents to develop innovative community redevelopment plans; connect human and social service support to the physical redevelopment of the communities and match local, state, federal and private resources to those efforts.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and accordingly reflect all significant receivables, payables and other liabilities.

Estimates and Assumptions

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenue and expenses. Actual results could differ from those estimates.

Concentrations of Credit Risk Arising from Cash Deposits in Excess of Insured Limits

The Organization maintains cash balances at more than one financial institution. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per financial institution. At various times during the years ended December 31, 2019 and 2018, the Organization's total cash balances may have exceeded the FDIC's threshold. Management believes the Organization is not exposed to any significant credit risk related to those accounts.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Based on management's assessment of the credit history with clients having outstanding balances and current relationships with them, no allowance has been established at December 31, 2019 and 2018, respectively.

Grants Receivable

Grants receivable, consisting of grants from federal and nonfederal government agencies, are recognized as revenue in the period the grants are earned or promised.

Grants receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual balances. Those balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the receivable. Management believes that no valuation allowances are necessary for grants receivable at December 31, 2019 and 2018.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promises to Give

Unconditional promises to give are recognized as revenue in the period the promises are received. Conditional promises to give, which depend upon specified future and uncertain events, are recognized as revenue when the conditions upon which they depend are substantially met. Promises to give are reported at the amount management expects to collect on balances outstanding at year end. There were no promises to give recorded at December 31, 2019 and 2018.

Notes and Accrued Interest Receivables

Notes and interest receivables are stated at the amount management expects to collect from balances outstanding at year end. Management provides for an allowance based on its estimate of probable losses. Interest income is recognized when earned in accordance with the loan terms. The allowance for uncollectible amounts is increased by charges to income and decreased by charge-offs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on the performances of past loss experience, known and other risk inherent in the portfolio, specific impaired notes, adverse situations that may affect the borrower's ability to repay, estimated value of any underlying collateral and current economic conditions.

A note is considered impaired when, based on currently available information, it is probable that the Organization will not collect all of the principal and interest contractually required by the note agreement. All impaired notes are evaluated for an asset-specific allowance for uncollectible amounts. The Organization recognizes an allowance for uncollectible amounts on impaired notes when the recorded investment in the note exceeds estimates of the cash flows expected to be received from the borrower, discounted using the original effective interest rate of the note. An allowance for uncollectible amounts of $1,449,074 and $1,606,098 has been recognized at December 31, 2019 and 2018, respectively.

Property and Equipment

Property and equipment are carried at cost, if purchased, or fair value at date of gift, if donated, less accumulated depreciation and amortization computed using the straight-line method over seven years.

Deferred Revenue

Program revenue and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. The Organization is treated as a subcontractor for the majority of these contracts. The Organization had deferred revenue of $452,340 and $198,422 at December 31, 2019 and 2018, respectively.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

The Organization has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Financial Statements of Not-for-Profit Entities*.

Net assets, revenue, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets which are available for use in general operations and not subject to donor (or certain grantor) restrictions. The amounts designated by the board are amounts equal to the accrued interest and notes receivable balances less any donor restrictions on those funds, and therefore fluctuate with those respective balances. The board may change this designation with a vote of the board. At December 31, 2019 and 2018, amounts designated are $3,871,336 and $3,746,462.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. There were no perpetual restrictions noted at December 31, 2019 and 2018.

Donated Services and Material

Donated materials are recorded at fair value at the date of donation. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are performed by individuals possessing these skills, and would typically need to be purchased if not provided by donation. In-kind donations totaled $763,828 and $752,155 for the years ended December 31, 2019 and 2018, respectively, including donated services of $634,069 and $646,734 for the respective years then ending.

Revenue Recognition

Revenue is recognized when earned. Program revenue and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Marketing and Advertising

The Organization follows the policy of charging the costs of marketing and advertising to expenses as costs are incurred. Advertising expense was $57,784 and $63,705 for the years ended December 31, 2019 and 2018, respectively.

Description of Program Services and Supporting Activities

The following program services and supporting activities are included in the accompanying financial statements:

Planning:

Community Planning and Human Capital Development – The Organization works with current and former residents, public housing authorities (PHA), city government officials, community organizations, foundations and other stakeholders to facilitate community engagement processes around neighborhood conditions and human service's needs. The process typically includes gathering data from existing sources, both formally and informally, surveying residents, assessing service and amenity needs, holding facility town hall meetings and facilitating focus groups with key stakeholders.

Through the community engagement process, stakeholders' priorities are identified, and the Organization develops a human capital plan that is integrated with the planned physical revitalization based on the community's vision. The Organization is mindful of the existing and authentic strengths of a community and its human capital plans focus on collaboration, building on community assets and strengthening capacity while avoiding duplication of services.

Early Project Development – The Organization is sometimes engaged by developers, municipalities and housing authorities to assist with early development of projects. This work includes traveling to potential project sites to assess the suitability of the community for a physical transformation revitalization, assess the human capital needs that must be addressed as part of that redevelopment, meet with local officials to engage in preliminary discussion about the type of scope of the potential redevelopment project and project costs and conduct early investigation of potential funding source.

Economic Development – Residents in revitalizing communities desire nearby neighborhood amenities, such as commercial, green, and communal spaces for convenience, necessity, and employment. These amenities also attract new residents. Communities engage the Organization to develop neighborhood-based economic development plans, including new commercial enterprises and enhancements to existing commercial and retail efforts. The Organization has the expertise to design business and implementation plans, capacity studies and funding/capital access plans to help communities build vibrant commercial corridors. The Organization also supports the design and implementation of social enterprises that empower residents economically by connecting them to business development opportunities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Planning (Continued):

Enhanced Schools – The Organization believes that improving schools is central to every re-emerging community. For more than ten years, the Organization has worked in neighborhood elementary schools to establish and maintain mixed-income communities and support social, economic and racial integration. The Organization has worked in partnership with St. Louis, Memphis, Baltimore, San Francisco, Sacramento, San Antonio, Pittsburgh, Columbus, Miami, Louisville, Tulsa and Minneapolis to lead improvements in physical infrastructure, governance, curriculum, technology and community engagement in neighborhood schools and support academic achievement as a tool for ensuring positive economic mobility. The Organization also recognizes that setting or changing school policy is beyond its control, which is why it is critical that it not only support schools by working within the system, but also supporting the development or implementation of ancillary programming outside of school hours to support high academic achievement.

Supportive Housing – Certain populations require additional services or physical accommodations due to physical disability, developmental limitations or homelessness, and the Organization is committed to maximizing opportunities for all to live successfully and to achieve the greatest possible degree of self-sufficiency where they live.

The Organization works with organizations representing populations with special housing needs to design frameworks and financial structures that help residents live independently with both pride and appropriate support systems.

Integrated Service Delivery:

Healthy Living – Limited access to health insurance and treatment for physical and mental health issues, as well as, the lack of health education and prevention efforts, is a significant barrier for low-income families attempting to achieve self-sufficiency. The Organization designs community health initiatives that are directly linked to key physical and mental health indicators. Anecdotal and quantitative data on the impact of healthy living on community vitality is often a basis for raising new funds to support healthy living initiatives.

CHOICE Neighborhoods Initiative "People" Component - The U.S. Department of Housing and Urban Development's CHOICE Neighborhood Initiative requires that a plan and implementation strategy for Community and Supportive Services be put in place to help residents of redeveloping neighborhoods make progress toward self-reliance. The Organization works with PHAs and municipalities across the country to creatively design and implement services that address the specialized needs of individuals and families and link them to variety of relocation services. The Organization also designs comprehensive plans in collaboration with the community so that the plan reflects a community's values and vision for future strength.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Integrated Service Delivery (Continued):

Senior Programming – Senior living facilities are only as successful as the programming and services put in place to support their residents, and the Organization is committed to continuously expanding its knowledge about aging, improving the design of senior facilities and making superior services available to the senior residents it serves. The Organization works with property management companies and PHAs across the country to assist in the physical design of senior housing facilities and the development of a network of programs that enhance and support the independent living of elderly residents. The Organization has conducted research into successful senior living and has considerable experience crafting and implementing policy affecting seniors.

Community Centers – At several mixed-income housing sites under development by property management companies, the Organization has been contracted to manage and/or coordinate programming in a community center building. The Organization supports programming out of these centers. The Organization recruits service partners to offer programming that meets the needs of residents and to manage those partnerships. The Organization also engages in outreach and marketing efforts to inform residents and the larger community of the opportunities available at the community center.

Policy Development:

The Policy Development program focuses on influencing local, state and federal policies on economic mobility, housing, education and health in service of our mission. The Organization influences policy through the development of written policy suggestions based on best practices that the Organization has developed, meeting with leaders in the field to share experience from other projects and participating in coalitions with partner organizations seeking the same results.

Leadership Development and Sustainability:

Capacity Building – The Organization provides technical support and assistance to other organizations in the communities where it works. The goal of this assistance is to help build the capacity of those organizations to serve more residents and improve the quality of their programs, making the community more self-sustaining. Examples of such capacity-building projects include working with social services, including strategic planning, resource development and community engagement, and not-for-profit organizations to help them increase the quality of their programs and working with a business enterprise started by a group of residents to help them scale that business up.

Community Services Liaisons – Community Services Liaisons are the Organization's social service specialists who support residents and neighborhoods across the country. Liaisons work with residents to develop community awareness and participation in activities on the property and within the larger community. They also assist residents in self-improvement, self-sufficiency and community building. The Organization developed the Community Services Liaison position to support the success of residents in new mixed-income communities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Leadership Development and Sustainability (Continued):

Fund Development – Funding is critical to the work of rebuilding communities. In conjunction with community planning efforts, the Organization develops strategies for building human capital and economic development plans.

The Organization also designs innovative funding strategies that combine public and private resources. By leveraging and reallocating existing resources, identifying key partnerships and locating new sources of funds, the Organization seeks to improve the access of children and adults to high-quality facilities and programs without placing major new burdens on cities that may be facing scarcities of resources.

Literacy Initiatives - Strong reading skills are vital to success in school and the workplace. The Organization has begun to develop and implement specialized programs for child and adult literacy that are integrated with other Community Support Services or Human Capital programming.

Resident Leadership – A sustainable community must have empowered residents who have the ability to assist in the planning and implementation process. The Organization works directly with residents representing past and emerging community leadership to ensure that the local voice is broad and deep. The Organization engages and cultivates prospective resident leaders to build their capacity to lead through targeted training programs, and it achieves its goals by building relationships with residents, earning trust and demonstrating excellence in its product.

Workforce Development – Residents of low-income communities often have multiple barriers to employment. The Organization works directly with residents seeking to re-enter the workforce, connecting them to appropriate job and entrepreneurial opportunities, supporting the development of good work habits and professional conduct and providing a set of supportive services to help them manage other areas of their lives that may impact their success at work.

General and Administrative:

Management and general expense include the functions necessary to maintain an equitable employment program, ensure an adequate working environment, provide coordination and articulation of the Organization's program mission, secure proper administrative functioning of the Board of Directors, and manage the financial and budgetary responsibilities of the Organization. It includes all activities not directly identifiable with one or more program or fundraising activities.

Fundraising:

Provides the structure necessary to encourage and secure financial support from individuals, organizations, foundations, corporations and government entities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation

The financial statements report certain natural categories of expenses that are attributed to more than one program or supporting service. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses are charged to program services and supporting activities on the basis of periodic time and expense studies. Each year, various projects occurring during the year cause expense allocations to change based on time and effort of employees, and these are analyzed by project, and summarized into percentages to allocate among all expenses. Audit expenses are applied specifically to management and general expenses, and the remaining professional fees are allocated using the common percentage. Employee time is analyzed for time spent on the different programs and supporting services and those percentages are applied to all other expenses that aren't specifically identified as program services or supporting services. General and administrative expenses include any expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The returns of the Organization for 2019 (when filed), 2018, 2017, and 2016 are subject to examination by the respective taxing authorities generally for three years after they were filed.

The Organization follows FASB ASC 740-10, *Income Taxes – Overall*. The Organization has assessed its federal and state tax positions and determined that it is subject to income tax on net income that is derived from business activities that are unrelated to its tax-exempt purposes. The Organization files an Exempt Organization Business Income Tax Return (Form 990-T) with the Internal Revenue Service (IRS) to report its unrelated business taxable income, when applicable. There was no unrelated business income for the year ended December 31, 2019. For the year ended December 31, 2018, unrelated business income totaled $3,633 relating to employee transportation benefit provided, which was refunded during 2019 due to a change in the applicable tax law.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Adoption of Accounting Pronouncements

Effective January 1, 2019, The Organization has adopted ASU No. 2018-08 *Not-for-Profit Entities: Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. This standard addressed question stemming from FASB ASU No. 2014-09 - *Revenue from Contracts with Customers*, regarding its implications on the grants and contracts of not-for-profit organizations. For nonreciprocal transactions (contributions), the next point to consider for both parties is whether conditions have been placed on the resources provided. The presence of conditions affects the timing of revenue and expense recognition by the resource recipient and resource provider, respectively.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Future Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). Topic 606 outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. Topic 606 supersedes most current revenue recognition guidance, including industry-specific guidance, and outlines a five-step process for revenue recognition that focuses on transfer of control, as opposed to transfer of risk and reward. Major provisions include determining which goods and services are distinct and represent separate performance obligations, how variable consideration (which may include change orders and claims) is recognized, whether revenue should be recognized at a point in time or over time, and ensuring the time value of money is considered in the transaction price. In June 2020, the FASB issued ASU No. 2020-05, *Revenue from Contracts with Customers* (Topic 606) *and Leases* (Topic 842*) Effective Dates for Certain Entities*. Prior to ASU No. 2020-05 Topic 606 was effective for fiscal years beginning after December 15, 2018, for entities other than public business entities. ASU No. 2020-05 defers the effective date of Topic 606 for entities that have not previously published financial statements to periods beginning after December 15, 2019. Management has adopted the provisions of ASU No. 2020-05 and will defer implementation of Topic 606. Management is currently evaluating the impact of adopting ASU 2014-09 on the Organization's financial statements and related disclosures.

In February 2016, the FASB issued ASU 2016-02*, Leases: Amendments to the FASB Accounting Standards Codification* (Topic 842), which amends the existing guidance on accounting for leases. This ASU requires the recognition of lease assets and liabilities on the statement of financial position and the disclosure of key information about leasing arrangements. Early adoption is permitted and modified retrospective application is required for leases that exist or are entered into after the beginning of the earliest comparative period in the financial statements. In June 2020, the FASB issued ASU No. 2020-05, Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) Effective Dates for Certain Entities. Prior to ASU No. 2020-05, the amendments to Topic 842 would be effective for periods beginning after December 15, 2020, for entities other than public business entities. ASU No. 2020-05 defers the effective date of the amendments to Topic 842 to periods beginning after December 15, 2021. Management has adopted the provisions of ASU No. 2020-05 and will defer implementation of the amendments to Topic 842. Management is currently evaluating the impact of adopting ASU 2016-02 on the Organization's financial statements and related disclosures.

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments-Credit Losses*. The standard requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statements of activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This standard will be effective for the calendar year-ending December 31, 2023. Management is currently evaluating the impact of adopting ASU 2016-13 on the Organization's financial statements and related disclosure.

NOTE 2 LIQUIDITY AND AVAILABILITY

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date.

Financial assets, at December 31, 2019 and 2018:		
Cash	$ 4,097,002	1,388,783
Accounts receivable	2,025,023	1,083,857
Grants receivable	126,355	45,000
Current portion of notes receivable	11,745	2,914,700
Total Financial Assets	6,260,125	5,432,340
Less those unavailable for general expenditures with one year, due to:		
Net assets with donor restrictions:		
Purpose restrictions	(3,977,183)	(3,838,409)
Financial assets available to meet cash needs for general expenditures within one year	**$ 2,282,942**	**$ 1,593,931**

The Organization presents all grants pledged as net assets with donor restrictions upon promise of the grant funds. For program revenue, revenue is not recognized until a receivable is billed as the progress on the project is how fees are earned. Board designated restrictions are not presented as reductions to the liquidity above since the collection of payments on the notes receivable releases the board's designation and the payments received can be used for the general expenditures of the Organization unless restricted by a donor. The Organization is supported by restricted contributions. A donor's restrictions can require resources to be used in a particular manner or in a future period, therefore, some financial assets may not be available for general expenditure within one year.

NOTE 3 NOTES RECEIVABLE

The Organization has made interest and noninterest-bearing loans to certain partnerships. The Organization provides an allowance for potentially uncollectible loans if deemed necessary by management.

The Organization has loaned the proceeds of certain grant agreements to Laclede & Sarah Limited Partnership. One loan agreement provides for a loan of $1,496,750 under a fourth mortgage. The nonrecourse loan is secured by a subordinate deed of trust and security agreement. The loan matures October 23, 2045 and bears an interest rate of 5.23%. Payments of principal and interest are to be made only from Surplus Cash, as defined in the agreement. Interest payments of $3,758 and $1,752 were received during 2019 and 2018, respectively. Gross accrued interest at December 31, 2019 and 2018, was $1,174,484 and $1,099,962, respectively.

In addition, during 2004, proceeds from two other grant agreements were also loaned to Laclede & Sarah Limited Partnership under a third mortgage loan agreement in the amount of $1,909,000. This nonrecourse loan is secured by a third priority deed of trust and security agreement. The loan matures on October 23, 2045 and bears no interest. During 2019 and 2018, principal payments of $3,758 and $1,753, respectively, were received. This mortgage note has been discounted to its present value using a 5.23% interest rate.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

During 2005, the Organization loaned the proceeds of a certain grant agreement to Allen Market Lane Properties, L.P. under a loan agreement in the amount of $721,000. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan was originally set to mature on March 31, 2045. On February 20, 2019, the Organization entered into an agreement with Allen Market Lane Properties, L.P. to modify their promissory note. In exchange for a one-time payment of $147,000, the Organization discharged the promissory note in full. The note had been discounted to its present value using a 5.23% interest rate. When the note was discharged, the related discount was $469,173, and upon discharge of the note, the Organization recognized a gain of $45,279. Principal payments of $147,000 and $18,025 were received in 2019 and 2018, respectively.

During 2006, the Organization loaned the proceeds of a certain grant agreement to St. Louis Brewery Apartments, L.P. under a loan agreement in the amount of $1,454,545. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan matures July 1, 2046. No principal payments were received during 2019 and 2018. This mortgage note has been discounted to its present value using a 5.5% interest rate.

In addition, during 2006, the Organization loaned the proceeds of a certain grant agreement to Washington Apartments Properties, L.P. under a loan agreement in the amount of $1,000,000. This loan is secured by a subordinate mortgage lien and bears no interest. Principal is payable only from Net Available Cash Flow, and annual payments shall not be required in excess of $25,000, as stated and defined in the agreement. The loan matures December 31, 2048. During 2019 and 2018, principal payments of $16,733 and $12,136, respectively, were received. This mortgage note has been discounted to its present value using a 4.5% interest rate.

During 2008, the Organization loaned the proceeds of a certain grant agreement to Longfellow Phase I, L.P. (the Partnership) under a loan agreement in the amount of $1,600,000. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan matures on December 31, 2048 and bears an interest rate of 1%. Payments of principal and interest totaling $3,000 are due annually from Net Available Cash Flow, in addition to a percentage of Net Available Cash Flow, as defined in the agreement with the Partnership. Principal payments of $3,000 were received in 2019. No principal or accrued interest payments were received during 2018. Accrued interest as of December 31, 2019 and 2018, was $158,587 and $142,647, respectively. This mortgage note has been discounted to its present value using a 5% interest rate.

During 2008, West End Apartments Associates donated real property located in the City of St. Louis to the Organization, subject to the deeds of trust securing the mortgage payable and note payable. Concurrently, the Organization sold the project to Eichelberger Partners #19, LLC (Eichelberger 19) for approximately $3,550,000. Sale proceeds were used for the repayment of the mortgage note payable and other obligations of the project. After repayment of the mortgage note payable and other project obligations, the remaining sale proceeds were loaned to Eichelberger 19 under a promissory note in the amount of $2,040,699. The loan is unsecured, bears interest at an annual rate of 4.46% and matures June 27, 2038. Beginning in 2009 and throughout the 30-year term of the loan, principal and interest are both abated annually so long as the property is used in accordance with the terms of the note. During 2019 and 2018, the abatement of principal amounted to $68,023. Management has fully reserved the amount of this loan.

During 2008, the Organization loaned the proceeds of a certain grant agreement to Valentine Apartments, L.P. under a loan agreement in the amount of $1,818,182. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan matures upon the earlier of December 31, 2050, or upon sale or transfer of Valentine Apartments, L.P. During 2019 and 2018, principal payments of $4,197 and $2,489, respectively, were received. This mortgage note has been discounted to its present value using a 4.5% interest rate.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

During 2008, the Organization loaned the proceeds of a certain grant agreement to Eichelberger Partners #1, LLC under a loan agreement in the amount of $1,818,181. This loan is unsecured and bears interest at an annual rate of 4.45%. The loan matured December 31, 2018. Beginning in 2009 and throughout the 10-year term of the loan, principal and interest are both abated annually so long as the property is used in accordance with the terms of the note. During 2018, the abatement of principal amounted to $181,818. Management had fully reserved the amount of this loan. The full loan amount and reserve were removed upon maturity.

During 2009, the Organization loaned the proceeds of a certain donation agreement to Eichelberger Partners #2, LLC under a loan agreement in the amount of $890,000. This loan is unsecured and bears interest at an annual rate of 4.45%. The loan matured December 31, 2019. Beginning in 2010 and throughout the 10-year term of the loan, principal and interest will both be abated annually so long as the property is used in accordance with the terms of the note. During 2019 and 2018, the abatement of principal amounted to $89,000. Management had fully reserved the amount of this loan. The full loan amount and reserve were removed upon maturity.

During 2010, the Organization loaned the proceeds from the note payable to University Place Southeast, L.P. (UPSE) (Note 5) under a loan agreement in the amount of $580,100. This loan is secured by a subordinate mortgage lien and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. In addition, repayment on this note shall not commence until the loans to UPSE from the first and second priority mortgages have been repaid in full. Additionally, in the event that the Organization becomes obligated to pay any amount advanced by Bank of America, including interest (Note 5), UPSE, at the option of the Organization, must either reimburse the Organization for all amounts obligated to Bank of America or pay such amounts directly to Bank of America. The loan matures October 31, 2054. No principal payments were received during 2019 and 2018. Management has fully reserved the amount of this loan.

On September 27, 2012, the Organization was assigned a loan agreement from Grand Rock Community Economic Development Corporation (Grand Rock). The agreement was initially between Grand Rock and Blumeyer Associates, L.P. in the principal amount of $2,091,398. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures July 29, 2050. No principal payments were received during 2019 and 2018. Management has fully reserved the amount of this loan.

During 2012, the Organization was assigned a loan agreement from Grand Rock. The agreement was initially between Grand Rock and Blumeyer Associates III, L.P. in the principal amount of $1,805,665. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures February 18, 2062. Principal payments of $6,440 and $4,850 were received during 2019 and 2018, respectively. Management has fully reserved the amount of this loan.

During 2012, the Organization was assigned a loan agreement from Grand Rock. The agreement was initially between Grand Rock and Blumeyer Associates IV. L.P. in the principal amount of $2,180,653. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures September 5, 2063. Principal payments of and $4,826 and $3,173 were received during 2019 and 2018, respectively. Management has fully reserved the amount of this loan.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

During 2017, the Organization loaned the proceeds of a certain donation agreement to McCormack Baron Salazar, Inc. (a related party, see Note 9), under the project name "Twin Rivers", through a series of sub-loans in the amount of $2,110,867, with a maximum total loan amount of $3,000,000. Each sub-loan is unsecured and bears interest at an annual rate of 4.25% over the 30-day LIBOR as reported in the "Money Rates" section of the Wall Street Journal Eastern Edition, with a ceiling of 8%. Interest payments shall be due and payable monthly, with the first payment due the first day of the second month following sub-loan closing, and each subsequent payment due the first day of each month thereafter, up to the sub-loan maturity date. The maximum term of each sub-loan shall be 24 months. The entire unpaid principal balance of the sub-loan, together with all accrued and unpaid interest, and all other fees, costs and charges, if any, shall be due and payable in full. Additional sub-loans in the amount of $334,399 and $780,982 were made during 2019 and 2018, respectively. Principal payments of $2,880,742 were made in 2019. No principal payments were received during 2018.

The components of notes receivable at December 31, 2019 and 2018, are as follows:

	Face Amount	Carrying Value	
		2019	2018
Laclede & Sarah – 4th Mortgage	$ 1,496,750	$ 1,496,750	$ 1,496,750
Laclede & Sarah – 3rd Mortgage	1,909,000	1,782,145	1,785,903
Allen Market Lane Properties	721,000	-	588,919
St. Louis Brewery Apartments	1,454,545	1,454,545	1,454,545
Washington Apartments Properties, L.P.	1,000,000	923,453	940,186
Longfellow Phase I, L.P.	1,600,000	1,594,000	1,597,000
Eichelberger 19 (West End Apartments)	2,040,699	1,292,442	1,360,466
Valentine Apartments, L.P.	1,818,182	1,794,726	1,798,923
Eichelberger Partners #2, LLC (South Spring Avenue Apartments)	890,000	-	89,000
UPSE	580,100	580,100	580,100
Blumeyer Associates, L.P.	2,091,398	2,091,398	2,091,398
Blumeyer Associates, III, L.P.	1,805,665	1,770,578	1,777,018
Blumeyer Associates, IV, L.P.	2,180,653	2,154,785	2,159,611
Twin Rivers	3,226,248	345,506	2,891,849
	$ 22,814,240	17,280,428	20,611,668
Less: unamortized discount		(5,654,789)	(6,215,191)
Less: allowance for uncollectible amounts		(8,045,935)	(8,214,225)
		3,579,704	6,182,252
Less: current portion		11,745	2,914,700
Total Notes Receivable, Net of Discount and Allowance		**$ 3,567,959**	**$ 3,267,552**

The amortization of the discount is being recognized as revenue over the terms of the loans. Amortization amounted to $102,496 and $102,642 for the year ended December 31, 2019 and 2018, respectively.

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment at December 31 consist of:

	2019	2018
Furniture and computer equipment	$ 66,444	$ 66,444
Leasehold improvements	9,202	9,202
Total Property and Equipment	75,646	75,646
Less: Accumulated depreciation	(75,646)	(75,646)
Property and Equipment, Net	**$ -**	**$ -**

There was no depreciation expense for the year ended December 31, 2019. Depreciation charged against revenue amounted to $4,973 for the year ended December 31, 2018.

NOTE 5 CONTINGENCIES

On June 28, 2010, the Organization made a grant to Eichelberger Partners #3, LLC (the Property Owner) in the amount of $900,000 using the proceeds of a donation received by the Organization. This grant to the Property Owner was made as a recoverable grant to be used for the rehabilitation of the property into affordable rental housing. The grant need not be repaid by the Property Owner to the Organization so long as the property is used and occupied for low-income affordable housing for a period of ten years through June 28, 2020 and remains in compliance with all of the terms and conditions set forth in the Land Use Restriction Agreement (LURA) executed by the Organization, the Property Owner and the Missouri Housing Development Commission. Should the property cease to be used and occupied for low-income affordable housing at any point prior to June 28, 2020, or should the Property Owner otherwise default on its obligations under the LURA, then the entire amount of the grant shall be repayable immediately by the Property Owner to the Organization with interest from June 28, 2010, at an annual rate of 4.45%. The grant was expensed when paid based on the expectation of the property owner's compliance and expected forgiveness of the grant.

The Organization entered into a loan agreement with Bank of America to act as a sponsor of an affordable housing program (AHP) subsidy in the principal amount of $580,100. The same day, the Organization made a corresponding loan with similar terms to UPSE also in the principal amount of $580,100 (Note 3). The loan payable from Bank of America need not be repaid by the Organization so long as the real property has been used and occupied for low-income affordable housing in accordance with the terms of the AHP agreement through June 1, 2021. Should the real property cease to be used and occupied for low-income affordable housing at any point prior to June 1, 2021, then the entire amount of the loan shall be payable to Bank of America on October 31, 2054, when the loan matures. The security agreement with UPSE on its note payable to the Organization has been assigned to Bank of America as collateral on the Organization’s note payable. The loan bears no interest. The loan payable has not been recorded by the Organization due to management’s assertion that there is a low risk of noncompliance.

The Organization is subject to various risks and uncertainties in the ordinary course of business. The Organization’s management and legal counsel assess any contingent liabilities, and such assessment involves an exercise of judgment. Management is of the opinion that they have complied with all legal requirements to which they are subject, and there are no items that will have a material adverse effect on the financial statements.

NOTE 6 LINE-OF-CREDIT

The Organization entered into a revolving line-of-credit agreement with Enterprise Bank & Trust. The agreement allows for maximum borrowings of $520,000 and is secured by a Commercial Security Agreement covering all assets, bearing interest equal to 1% over the Enterprise Bank Prime Rate (4.75% and 5.50% at December 31, 2019 and 2018, respectively). The line-of-credit agreement expired May 9, 2019 and was extended to May 8, 2021. At December 31, 2019 and 2018, outstanding borrowings amounted to $87,564 and $207,564, respectively.

NOTE 7 NET ASSETS

The following net assets with donor restrictions are subject to grantor-imposed community development purpose restrictions at December 31:

		2019
GSACHS Twin Towers - purpose	$	3,000,000
NOLA US Bank Marreo - purpose		440,169
SLMO-AECF Trauma Training - purpo		160
MIMN UWAY Capacity Bldg		3,349
MIMN Cliff Bar Family Foundation – purpose and timing		5,000
MIMN-Sundance Family Foundation - purpose		16,000
LOKY-Russell Reads Initiative - purpose		3,500
SLMO-SE Ferguson Youth Fellowship - purpose		22,632
MIMN HENNEPIN COUNTY ENVIRONMENTAL - purpose		19,350
MIMN YOUTH PHILANTHROPY FUND – purpose and timing		16,000
SACA Zero Waste grant – purpose and timing		50,000
MIMN SHELTERING ARMS – purpose and timing		79
MIMN UW CAREER AND READINESS – purpose and timing		58,189
COOH OCIC New YEP – purpose and timing		11,062
MIMN-GGB Kitchen Remodeling - purpose		150,740
Annie E Casey Fund - purpose		100,000
AECF 2020 Travel Funds - purpose		80,953
Total	**$**	**3,977,183**

NOTE 7 NET ASSETS (CONTINUED)

		2018
GSACHS Twin Towers - purpose	$	3,000,000
NOLA US Bank Marreo - purpose		440,520
Pathways to Employment - purpose		1,178
MIMO-United Way-GGB - purpose		3,113
SLMO-AECF Trauma Training - purpose		9,834
MIMN UWAY Capacity Bldg - purpose		5,351
MIMN OTTO BREMER FDN GGB - purpose		13,722
MIMN Cliff Bar FDN GGB work - purpose		5,000
MIMN-Sundance Fdn-GGB - purpose		18,000
LOKY-Russell Reads Initiative - purpose		3,500
SLMO-SE Ferguson Youth Fellowship - purpose		70,000
MIMN Whole Kids Foundation - purpose		25,000
MIMN Clifton Larsen GGB - purpose and timing		15,000
COOH OCIC New YEP – purpose and timing		30,000
Firefly		198,191
Total	**$**	**3,838,409**

Net assets were released from grantor-imposed restrictions for the years ended December 31, 2019 and 2018, respectively, as follows:

		2019
SLMO-AECF Trauma Training	$	9,674
MIMN-GGB Kitchen Remodeling		71,479
MIMN UWAY Capacity Bldg		2,002
MIMN-Sundance Fdn-GGB		18,000
SLMO-SE Ferguson Youth Fellowship		57,948
COOH OCIC New YEP		18,938
MIMN-Greater Twin Cities United Way GTCUW		6,038
MIMN UW CAREER AND READINESS		11,811
MIMN Sheltering Arms		9,921
SACA Capc Early Childhood programs		364
MIMN HENNEPIN COUNTY ENVIRONMENTAL		650
MIMN OTTO BREMER FDN GGB		13,722
MIMN Cliff Bar FDN GGB work		5,000
MIMN Whole Kids Foundation		25,000
MIMN Clifton Larsen GGB		15,000
MIMN-United Way-GGB		3,112
NOLA US Bank Marrero Funds		349
Total	**$**	**269,008**

NOTE 7 NET ASSETS (CONTINUED)

		2018
MIFL Aetna Fdn Heal Prgrm	$	12,516
SLMO AECF Ferguson Collaborate		67,647
MIMN-United Way-GGB		40,567
MIMN Carolyn Fin- GGB		9,813
SLMO ACT NNS Funding		20,000
SLMO-AECF Trauma Training		20,165
MIMN-GGB Kitchen Remodeling		17,636
MIMN UWAY Capacity Bldg		745
SACA Capc Early Childhood programs		1,057
MIMN PPL PARKS FDN Photo Project		4,000
MIMN OTTO Bremer FDN GGB		26,278
SLMO-SE Ferguson Youth Fellowship		100
CITI-MIAMI-Pathways Employment		2,257
MIMN Sheltering Arms		3,122
NOLA US Bank Marrero Funds		4,480
SLMO - KRESGE - Alliance Work		251,334
MIMN - SUNDANCE Foundation - GGB		17,665
Total	**$**	**499,382**

Net assets with donor restrictions reconciliation:

Net assets with donor restrictions at December 31, 2018	$	3,838,409
Additions		407,782
Releases from restriction		(269,008)
Net assets with donor restrictions at December 31, 2019	**$**	**3,977,183**

NOTE 8 LEASES

The Organization leases certain portions of its equipment and its office facilities under operating lease arrangements. The future minimum lease payments under noncancelable operating leases at December 31, 2019, are as follows:

Year		Amount
2020	$	112,973
2021		5,550
Total	**$**	**118,523**

Rent expense for the years ended December 31, 2019 and 2018, totaled $142,374 and $140,585, respectively.

NOTE 9 RELATED PARTY TRANSACTIONS

At December 31, 2019 and 2018, unpaid advances due from Urban Strategies – Memphis, a company affiliated with the Organization through common management, amounted to $247,293 and $376,921, respectively. These amounts are included in operating advances to related parties on the statements of financial position.

At December 31, 2019 and 2018, unpaid advances due from COVAM Community Development Corporation (COVAM), a not-for-profit entity affiliated with the Organization through common management, amounted to $111,483 and $113,298, respectively. These amounts are included in operating advances to related parties on the statements of financial position.

The Organization contributed employee services to COVAM. There were no contributions made during 2019. The associated salaries, payroll taxes and benefits of $17,875 was been included in the contributions expense for the year ended December 31, 2018.

At December 31, 2019 and 2018, unpaid advances due from Friends of Flance (Flance), a not-for-profit entity affiliated with the Organization through common management, amounted to $393 for both years. These amounts are included in operating advances to related parties on the statements of financial position.

As discussed in Note 3, the Organization has made loans to Laclede & Sarah Limited Partnership; Allen Market Lane Properties, L.P.; St. Louis Brewery Apartments, L.P.; the Partnership; Valentine Apartments, L.P.; Washington Apartment Properties, L.P.; UPSE; Blumeyer Associates, L.P.; Blumeyer Associates III, L.P.; Blumeyer Associates IV, L.P. and Westminster Place Phase IV, L.P., all entities affiliated with MBA Properties, Inc. (MBA). MBA is considered a related party through an economic concentration (see Note 10).

The Organization has an agreement with McCormack Baron Salazar (MBS), a related party through an economic concentration, to receive human resources and information technology support services on an as-needed basis. MBS is committed to making services available to the Organization to aid in its daily business operations in exchange for a monthly fee in the amount of $350. This agreement expired on August 1, 2019 and is now on a month-to-month basis.

NOTE 10 ECONOMIC CONCENTRATION

During 2019, the Organization received program revenue of $1,578,775 from MBS and $1,301,575 from McCormack Baron Management (MBM). Both companies are owned by MBA and together comprised 31% of program revenue in 2019.

During 2018, the Organization received program revenue of $1,459,825 from MBS and $840,170 from MBM. Both companies are owned by MBA and together comprised 30% of program revenue in 2018.

Future operations could be affected by changes in the economic condition of MBS, MBM or their parent company MBA.

NOTE 11 DEFFERED COMPENSATION PLAN

The Organization has a 401(k) savings plan (the Plan) covering eligible full-time employees. The 401(k) feature of the plan allows participants to defer a portion of eligible compensation on a tax-deferred basis. The Plan provides for a contribution of 3% of base salary to all eligible full-time employees. The contribution amounted to $20,603 and $22,843 in 2019 and 2018, respectively.

NOTE 12 PRIOR PERIOD ADJUSTMENT

A prior period adjustment was recorded to remove $43,500 of operating advances due from Flance, leaving only $393 outstanding as of At December 31, 2019 and 2018, as described in Note 9. This adjustment resulted in a decrease in net assets and operating advances receivable of $43,500 at December 31, 2018.

NOTE 13 SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the independent auditors' report, the date the financial statements were available to be issued.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result of the COVID-19 outbreak, economic uncertainties have arisen. The COVID-19 outbreak in the United States has resulted in the temporary reduction of program operations where government mandated. The extent and impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the Organization's donors and grantors, employees, and vendors, all of which are uncertain and cannot be predicted. At the current time, the potential effects of this pandemic on the Organization's financial statements remain unknown.

Associated with the coronavirus pandemic, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted to provide economic assistance to American businesses. Through the CARES Act, the Organization obtained $1,091,500 in debt financing from the Small Business Administration's Paycheck Protection Program with an annual interest rate of 1%. The loan is to be paid in monthly principle and interest installments beginning in November 2020 and maturing in April of 2022, unless otherwise forgiven. The Organization plans on applying for forgiveness of the funding.

On June 5, 2020, the Organization purchased the sole membership interest of an investment fund corporation for $1,000 that has a net equity value of $2,778,750.

URBAN STRATEGIES, INC. AND SUBSIDIARY

CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2020

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To the Board of Directors
Urban Strategies, Inc. and Subsidiary
St. Louis, Missouri

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying consolidated financial statements of *Urban Strategies, Inc. and Subsidiary* (the Organization) (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and, for Urban Strategies, Inc., the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. The financial statements of the subsidiary of Urban Strategies, Inc. was not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as, evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of *Urban Strategies, Inc. and Subsidiary* as of December 31, 2020, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, (Uniform Guidance) on Pages 25-26 and Uniform Guidance information on Pages 27-35, are presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other information

The corrective action plan has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 31, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.

Wipfli LLP

March 31, 2022
St. Louis, Missouri

URBAN STRATEGIES, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

ASSETS

Current Assets		
Cash	$	4,199,221
Accounts receivable		3,001,621
Grants receivable		127,500
Notes receivable, current portion		281,521
Total Current Assets		7,609,863
Other Assets		
Operating advances to related parties		615,595
Accrued interest receivable, net		630,106
Notes receivable, net of discount and allowance		13,060,989
Total Other Assets		14,306,690
Total Assets	**$**	**21,916,553**

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable and accrued expenses	$	498,587
Deferred revenue		1,254,615
Total Current Liabilities		1,753,202
Notes payable		6,722,750
Total Liabilities		8,475,952
Net Assets		
Without donor restrictions		
Designated - accrued interest and notes receivable		4,179,130
Undesignated		5,630,682
Total Net Assets Without Donor Restrictions		9,809,812
With donor restrictions		3,630,789
Total Net Assets		13,440,601
Total Liabilities and Net Assets	**$**	**21,916,553**

URBAN STRATEGIES, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Undesignated Revenue, Public Support and Gains		
Program revenue	$	8,541,341
Contributions, including in-kind		2,104,319
Interest income		161,784
Amortization income on notes receivable		103,930
Other income		2,807,247
Net assets released from restrictions		536,476
Total Revenue, Support and Gains Without Donor Restrictions		14,255,097
Expenses		
Program services		
Planning		596,184
Integrated service delivery		6,862,756
Policy development		81,718
Leadership development and sustainability		1,799,603
Total Program Services		9,340,261
General and administrative		383,575
Fundraising		140,665
Total Expenses		9,864,501
Net Change in Net Assets Without Donor Restrictions		4,390,596
Net Assets Without Donor Restrictions, Beginning of Year, As Previously Stated		5,305,798
Prior Period Reclassification to Opening Net Assets Balance (Note 14)		113,418
Net Assets Without Donor Restrictions, End of Year	**$**	**9,809,812**
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Net Assets with Donor Restrictions		
Grants revenue	$	303,500
Net assets released from restrictions		(536,476)
Total Change in Net Assets with Donor Restrictions		(232,976)
Net Assets With Donor Restrictions, Beginning of Year, As Previously Stated		3,977,183
Prior Period Reclassification to Opening Net Assets Balance (Note 14)		(113,418)
Net Assets With Donor Restrictions, End of Year	**$**	**3,630,789**
CHANGES IN NET ASSETS		
Net Change in Net Assets Without Donor Restrictions	$	4,390,596
Net Change in Net Assets With Donor Restrictions		(232,976)
Net Change in Net Assets		4,157,620
Net Assets - Beginning of Year		9,282,981
Net Assets - End of Year	**$**	**13,440,601**

URBAN STRATEGIES, INC. AND SUBSIDIARY

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2020

	Planning	Integrated Service Delivery	Policy Development	Leadership Development and Sustainability	Total Program Services	General and Administrative	Fundraising	Total
Salaries	$ 117,466	$ 4,222,066	$ 23,418	$ 1,033,520	$ 5,396,470	$ 227,756	$ 89,233	$ 5,713,459
Payroll taxes and fees	9,408	324,568	1,887	80,723	416,586	18,351	7,190	442,127
Employee benefits	5,937	375,503	1,830	127,597	510,867	17,794	6,971	535,632
Community support	89,466	837,012	34,544	273,426	1,234,448	-	-	1,234,448
Computer supplies and equipment	3,532	196,498	1,049	37,314	238,393	10,205	3,998	252,596
Consultants, subcontractors and partners	332,495	317,620	800	36,517	687,432	-	-	687,432
Dues and subscriptions	606	5,284	298	2,241	8,429	2,898	1,136	12,463
Team training, education and seminars	545	8,436	1,322	28,188	38,491	2,605	1,021	42,117
Insurance	1,492	48,838	279	15,431	66,040	2,714	1,063	69,817
Marketing and advertising	4,009	38,195	2,038	16,749	60,991	17,855	6,995	85,841
Finance charges, postage and other organizational	3,485	57,239	1,696	35,571	97,991	16,491	6,461	120,943
Occupancy	3,473	84,136	2,429	56,078	146,116	16,254	6,368	168,738
Office expenses	403	47,903	857	6,083	55,246	1,140	447	56,833
Professional fees	4,428	166,091	1,972	30,687	203,178	43,725	7,515	254,418
Telephone, fax and internet	608	63,001	99	7,195	70,903	962	377	72,242
Travel related expenses	18,831	70,366	7,200	12,283	108,680	4,825	1,890	115,395
Total	**$ 596,184**	**$ 6,862,756**	**$ 81,718**	**$ 1,799,603**	**$ 9,340,261**	**$ 383,575**	**$ 140,665**	**$ 9,864,501**

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

URBAN STRATEGIES, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

Cash Flows from Operating Activities		
Increase in net assets	$	4,157,620
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Bargain purchase of Flance		(2,777,750)
Amortization of discount on notes receivable		(103,930)
Decrease (increase) in assets:		
Accounts receivable		(929,098)
Grants receivable		(1,145)
Operating advances to related parties		(257,626)
Accrued interest receivable		7,032
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses		(548,719)
Deferred revenue		802,275
Net Cash Provided by Operating Activities		348,659
Cash Flows from Investing Activities		
Payments received on notes receivable		111,265
Notes receivable issued		(270,141)
Net Cash Used in Investing Activities		(158,876)
Cash Flows from Financing Activities		
Payments on line-of-credit		(87,564)
Net Cash Used in Financing Activities		(87,564)
Net Increase in Cash and Cash Equivalents		102,219
Cash and Cash Equivalents - Beginning of Year		4,097,002
Cash and Cash Equivalents - End of Year	**$**	**4,199,221**
Cash paid for Interest	**$**	**88,129**

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies followed in the preparation of these consolidated financial statements.

Principles of Consolidation

The consolidated financial statements include the accounts of *Urban Strategies, Inc.* and its wholly owned subsidiary, *Flance NMTC Investment Fund, LLC* (collectively, the Organization). All significant intercompany transactions and balances have been eliminated in consolidation.

Nature of Operations

Urban Strategies, Inc. (USI) is organized as a not-for-profit organization, under Section 501(c)(3) of the Internal Revenue Code. The mission of the Organization is to build healthy, sustainable urban communities through comprehensive community and economic development. The Organization works with local residents to develop innovative community redevelopment plans; connect human and social service support to the physical redevelopment of the communities and match local, state, federal and private resources to those efforts.

On June 5, 2020, USI purchased the sole membership interest of *Flance NMTC Investment Fund, LLC* (Flance). Flance serves as an investment company for new markets tax credit projects.

Basis of Accounting

The consolidated financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (U.S. GAAP) and accordingly reflect all significant receivables, payables and other liabilities.

Estimates and Assumptions

Management uses estimates and assumptions in preparing the consolidated financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenue and expenses. Actual results could differ from those estimates.

Concentrations of Credit Risk Arising from Cash Deposits in Excess of Insured Limits

The Organization maintains cash balances at more than one financial institution. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per financial institution. At various times during the year ended December 31, 2020, the Organization's total cash balances may have exceeded the FDIC's threshold. Management believes the Organization is not exposed to any significant credit risk related to those accounts.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Based on management's assessment of the credit history with clients having outstanding balances and current relationships with them, no allowance has been established at December 31, 2020. Accounts receivable related to contracts was $3,001,621 and $2,024,912 as of December 31, 2020 **and 2019**, respectively.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants Receivable

Grants receivable, consisting of grants from federal and nonfederal government agencies, are recognized as revenue in the period the grants are earned or promised.

Grants receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual balances. Those balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the receivable. Management believes that no valuation allowances are necessary for grants receivable at December 31, 2020.

Promises to Give

Unconditional promises to give are recognized as revenue in the period the promises are received. Conditional promises to give, which depend upon specified future and uncertain events, are recognized as revenue when the conditions upon which they depend are substantially met. Promises to give are reported at the amount management expects to collect on balances outstanding at year end. There were no promises to give recorded at December 31, 2020.

Notes and Accrued Interest Receivables

Notes and interest receivables are stated at the amount management expects to collect from balances outstanding at year end. Management provides for an allowance based on its estimate of probable losses. Interest income is recognized when earned in accordance with the loan terms. The allowance for uncollectible amounts is increased by charges to income and decreased by charge-offs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on the performances of past loss experience, known and other risk inherent in the portfolio, specific impaired notes, adverse situations that may affect the borrower's ability to repay, estimated value of any underlying collateral and current economic conditions.

A note is considered impaired when, based on currently available information, it is probable that the Organization will not collect all of the principal and interest contractually required by the note agreement. All impaired notes are evaluated for an asset-specific allowance for uncollectible amounts. The Organization recognizes an allowance for uncollectible amounts on impaired notes when the recorded investment in the note exceeds estimates of the cash flows expected to be received from the borrower, discounted using the original effective interest rate of the note. An allowance for uncollectible amounts of $7,969,786 has been recognized at December 31, 2020.

Property and Equipment

Property and equipment are carried at cost, if purchased, or fair value at date of gift, if donated, less accumulated depreciation and amortization computed using the straight-line method over seven years.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Revenue

Program revenue and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively, satisfying the performance obligation. The Organization is treated as a subcontractor for the majority of these contracts. The Organization had deferred revenue of $1,254,615 and $452,340 at December 31, 2020 and 2019.

Net Assets

The Organization has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, *Financial Statements of Not-for-Profit Entities*.

Net assets, revenue, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets which are available for use in general operations and not subject to donor (or certain grantor) restrictions. The amounts designated by the board are amounts equal to the accrued interest and notes receivable balances less any donor restrictions on those funds, and therefore fluctuate with those respective balances. The board may change this designation with a vote of the board. At December 31, 2020, amounts designated are $4,179,130.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. There were no perpetual restrictions noted at December 31, 2020.

Donated Services and Material

Donated materials are recorded at fair value at the date of donation. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are performed by individuals possessing these skills, and would typically need to be purchased if not provided by donation. In-kind donations totaled $979,060 for the year ended December 31, 2020, including donated services of $571,020.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Revenue is recognized when earned. In accordance with ASC 606, Program revenue and payments under cost-reimbursable contracts received in advance are deferred to and recognized at the point-in-time in which the related services are performed, or expenditures are incurred, respectively, which satisfied the performance obligations.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Marketing and Advertising

The Organization follows the policy of charging the costs of marketing and advertising to expenses as costs are incurred. Advertising expense was $85,841 for the year ended December 31, 2020.

Description of Program Services and Supporting Activities

The following program services and supporting activities are included in the accompanying consolidated financial statements:

Planning:

Community Planning and Human Capital Development – The Organization works with current and former residents, public housing authorities (PHA), city government officials, community organizations, foundations and other stakeholders to facilitate community engagement processes around neighborhood conditions and human service's needs. The process typically includes gathering data from existing sources, both formally and informally, surveying residents, assessing service and amenity needs, holding facility town hall meetings and facilitating focus groups with key stakeholders.

Through the community engagement process, stakeholders' priorities are identified, and the Organization develops a human capital plan that is integrated with the planned physical revitalization based on the community's vision. The Organization is mindful of the existing and authentic strengths of a community and its human capital plans focus on collaboration, building on community assets and strengthening capacity while avoiding duplication of services.

Early Project Development – The Organization is sometimes engaged by developers, municipalities and housing authorities to assist with early development of projects. This work includes traveling to potential project sites to assess the suitability of the community for a physical transformation revitalization, assess the human capital needs that must be addressed as part of that redevelopment, meet with local officials to engage in preliminary discussion about the type of scope of the potential redevelopment project and project costs and conduct early investigation of potential funding source.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Planning (Continued):

Economic Development – Residents in revitalizing communities desire nearby neighborhood amenities, such as commercial, green, and communal spaces for convenience, necessity, and employment. These amenities also attract new residents. Communities engage the Organization to develop neighborhood-based economic development plans, including new commercial enterprises and enhancements to existing commercial and retail efforts. The Organization has the expertise to design business and implementation plans, capacity studies and funding/capital access plans to help communities build vibrant commercial corridors. The Organization also supports the design and implementation of social enterprises that empower residents economically by connecting them to business development opportunities.

Enhanced Schools – The Organization believes that improving schools is central to every re-emerging community. For more than ten years, the Organization has worked in neighborhood elementary schools to establish and maintain mixed-income communities and support social, economic and racial integration. The Organization has worked in partnership with St. Louis, Memphis, Baltimore, San Francisco, Sacramento, San Antonio, Pittsburgh, Columbus, Miami, Louisville, Tulsa and Minneapolis to lead improvements in physical infrastructure, governance, curriculum, technology and community engagement in neighborhood schools and support academic achievement as a tool for ensuring positive economic mobility. The Organization also recognizes that setting or changing school policy is beyond its control, which is why it is critical that it not only support schools by working within the system, but also supporting the development or implementation of ancillary programming outside of school hours to support high academic achievement.

Supportive Housing – Certain populations require additional services or physical accommodations due to physical disability, developmental limitations or homelessness, and the Organization is committed to maximizing opportunities for all to live successfully and to achieve the greatest possible degree of self-sufficiency where they live.

The Organization works with organizations representing populations with special housing needs to design frameworks and financial structures that help residents live independently with both pride and appropriate support systems.

Integrated Service Delivery:

Healthy Living – Limited access to health insurance and treatment for physical and mental health issues, as well as, the lack of health education and prevention efforts, is a significant barrier for low-income families attempting to achieve self-sufficiency. The Organization designs community health initiatives that are directly linked to key physical and mental health indicators. Anecdotal and quantitative data on the impact of healthy living on community vitality is often a basis for raising new funds to support healthy living initiatives.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Integrated Service Delivery (Continued):

CHOICE Neighborhoods Initiative "People" Component - The U.S. Department of Housing and Urban Development's CHOICE Neighborhood Initiative requires that a plan and implementation strategy for Community and Supportive Services be put in place to help residents of redeveloping neighborhoods make progress toward self-reliance. The Organization works with PHAs and municipalities across the country to creatively design and implement services that address the specialized needs of individuals and families and link them to variety of relocation services. The Organization also designs comprehensive plans in collaboration with the community so that the plan reflects a community's values and vision for future strength.

Senior Programming – Senior living facilities are only as successful as the programming and services put in place to support their residents, and the Organization is committed to continuously expanding its knowledge about aging, improving the design of senior facilities and making superior services available to the senior residents it serves. The Organization works with property management companies and PHAs across the country to assist in the physical design of senior housing facilities and the development of a network of programs that enhance and support the independent living of elderly residents. The Organization has conducted research into successful senior living and has considerable experience crafting and implementing policy affecting seniors.

Community Centers – At several mixed-income housing sites under development by property management companies, the Organization has been contracted to manage and/or coordinate programming in a community center building. The Organization supports programming out of these centers. The Organization recruits service partners to offer programming that meets the needs of residents and to manage those partnerships. The Organization also engages in outreach and marketing efforts to inform residents and the larger community of the opportunities available at the community center.

Policy Development:

The Policy Development program focuses on influencing local, state and federal policies on economic mobility, housing, education and health in service of our mission. The Organization influences policy through the development of written policy suggestions based on best practices that the Organization has developed, meeting with leaders in the field to share experience from other projects and participating in coalitions with partner organizations seeking the same results.

Leadership Development and Sustainability:

Capacity Building – The Organization provides technical support and assistance to other organizations in the communities where it works. The goal of this assistance is to help build the capacity of those organizations to serve more residents and improve the quality of their programs, making the community more self-sustaining. Examples of such capacity-building projects include working with social services, including strategic planning, resource development and community engagement, and not-for-profit organizations to help them increase the quality of their programs and working with a business enterprise started by a group of residents to help them scale that business up.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Leadership Development and Sustainability (Continued):

Community Services Liaisons – Community Services Liaisons are the Organization's social service specialists who support residents and neighborhoods across the country. Liaisons work with residents to develop community awareness and participation in activities on the property and within the larger community. They also assist residents in self-improvement, self-sufficiency and community building. The Organization developed the Community Services Liaison position to support the success of residents in new mixed-income communities.

Fund Development – Funding is critical to the work of rebuilding communities. In conjunction with community planning efforts, the Organization develops strategies for building human capital and economic development plans.

The Organization also designs innovative funding strategies that combine public and private resources. By leveraging and reallocating existing resources, identifying key partnerships and locating new sources of funds, the Organization seeks to improve the access of children and adults to high-quality facilities and programs without placing major new burdens on cities that may be facing scarcities of resources.

Literacy Initiatives - Strong reading skills are vital to success in school and the workplace. The Organization has begun to develop and implement specialized programs for child and adult literacy that are integrated with other Community Support Services or Human Capital programming.

Resident Leadership – A sustainable community must have empowered residents who have the ability to assist in the planning and implementation process. The Organization works directly with residents representing past and emerging community leadership to ensure that the local voice is broad and deep. The Organization engages and cultivates prospective resident leaders to build their capacity to lead through targeted training programs, and it achieves its goals by building relationships with residents, earning trust and demonstrating excellence in its product.

Workforce Development – Residents of low-income communities often have multiple barriers to employment. The Organization works directly with residents seeking to re-enter the workforce, connecting them to appropriate job and entrepreneurial opportunities, supporting the development of good work habits and professional conduct and providing a set of supportive services to help them manage other areas of their lives that may impact their success at work.

General and Administrative:

Management and general expense include the functions necessary to maintain an equitable employment program, ensure an adequate working environment, provide coordination and articulation of the Organization's program mission, secure proper administrative functioning of the Board of Directors, and manage the financial and budgetary responsibilities of the Organization. It includes all activities not directly identifiable with one or more program or fundraising activities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Program Services and Supporting Activities (Continued)

Fundraising:

Provides the structure necessary to encourage and secure financial support from individuals, organizations, foundations, corporations and government entities.

Expense Allocation

The consolidated financial statements report certain natural categories of expenses that are attributed to more than one program or supporting service. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses are charged to program services and supporting activities on the basis of periodic time and expense studies. Each year, various projects occurring during the year cause expense allocations to change based on time and effort of employees, and these are analyzed by project, and summarized into percentages to allocate among all expenses. Audit expenses are applied specifically to management and general expenses, and the remaining professional fees are allocated using the common percentage. Employee time is analyzed for time spent on the different programs and supporting services and those percentages are applied to all other expenses that aren't specifically identified as program services or supporting services. General and administrative expenses include any expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The returns of the Organization for 2020, 2019, 2018, and 2017 are subject to examination by the respective taxing authorities generally for three years after they were filed.

The Organization follows FASB ASC 740-10, *Income Taxes – Overall*. The Organization has assessed its federal and state tax positions and determined that it is subject to income tax on net income that is derived from business activities that are unrelated to its tax-exempt purposes. The Organization files an Exempt Organization Business Income Tax Return (Form 990-T) with the Internal Revenue Service (IRS) to report its unrelated business taxable income, when applicable. There was no unrelated business income for the year ended December 31, 2020.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the consolidated financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of Accounting Pronouncements

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers. ASU 2014-09 supersedes most current revenue recognition guidance, including industry-specific guidance, and outlines a five-step process for revenue recognition that focuses on transfer of control, as opposed to transfer of risk and reward. Major provisions include determining which goods and services are distinct and represent separate performance obligations, how variable consideration (which may include change orders and claims) is recognized, whether revenue should be recognized at a point in time or over time and ensuring the time value of money is considered in the transaction price. The Organization has applied ASU 2014-09 retrospectively for the year ended December 31, 2020. The adoption of this statement did affect the change in net assets for the year ended December 31, 2020.

Future Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02*, Leases: Amendments to the FASB Accounting Standards Codification* (Topic 842), which amends the existing guidance on accounting for leases. This ASU requires the recognition of lease assets and liabilities on the statement of financial position and the disclosure of key information about leasing arrangements. Early adoption is permitted and modified retrospective application is required for leases that exist or are entered into after the beginning of the earliest comparative period in the financial statements. In June 2020, the FASB issued ASU No. 2020-05, Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) Effective Dates for Certain Entities. Prior to ASU No. 2020-05, the amendments to Topic 842 would be effective for periods beginning after December 15, 2020, for entities other than public business entities. ASU No. 2020-05 defers the effective date of the amendments to Topic 842 to periods beginning after December 15, 2021. Management has adopted the provisions of ASU No. 2020-05 and will defer implementation of the amendments to Topic 842. Management is currently evaluating the impact of adopting ASU 2016-02 on the Organization’s consolidated financial statements and related disclosures.

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments-Credit Losses*. The standard requires a financial asset (including trade receivables) measured at amortized cost basis to be presented at the net amount expected to be collected. Thus, the statements of activities will reflect the measurement of credit losses for newly recognized financial assets as well as the expected increases or decreases of expected credit losses that have taken place during the period. This standard will be effective for the calendar year-ending December 31, 2023. Management is currently evaluating the impact of adopting ASU 2016-13 on the Organization's consolidated financial statements and related disclosures.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities: Presentation and Disclosures by Not-for-Profit Entities for Contributed Services*. This ASU requires contributed nonfinancial assets to be presented on a separate line in the statements of activities, apart from contributions of cash and other financial assets. It also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets. This standard will be effective for annual periods beginning after June 15, 2021. Management is currently evaluating the impact of adoption of this ASU on the consolidated financial statements and the related disclosures.

NOTE 2 LIQUIDITY AND AVAILABILITY

The following reflects the Organization's financial assets as of the consolidated statement of financial position date, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the consolidated statement of financial position date.

Financial assets, at December 31, 2020:	
Cash	$ 4,199,221
Accounts receivable	3,001,621
Grants receivable	127,500
Current portion of notes receivable	281,521
Total Financial Assets	7,609,863
Less: those unavailable for general expenditures with one year, due to	
Net assets with donor restrictions:	
Purpose restrictions	(3,630,789)
Financial assets available to meet cash needs for general expenditures within one year	**$ 3,979,074**

The Organization presents all grants pledged as net assets with donor restrictions upon promise of the grant funds. For program revenue, revenue is not recognized until a receivable is billed as the progress on the project is how fees are earned. Board designated restrictions are not presented as reductions to the liquidity above since the collection of payments on the notes receivable releases the board's designation and the payments received can be used for the general expenditures of the Organization unless restricted by a donor. The Organization is supported by restricted contributions. A donor's restrictions can require resources to be used in a particular manner or in a future period, therefore, some financial assets may not be available for general expenditure within one year.

NOTE 3 NOTES RECEIVABLE

The Organization has made interest and noninterest-bearing loans to certain partnerships. The Organization provides an allowance for potentially uncollectible loans if deemed necessary by management.

The Organization has loaned the proceeds of certain grant agreements to Laclede & Sarah Limited Partnership. One loan agreement provides for a loan of $1,496,750 under a fourth mortgage. The nonrecourse loan is secured by a subordinate deed of trust and security agreement. The loan matures October 23, 2045 and bears an interest rate of 5.23%. Payments of principal and interest are to be made only from Surplus Cash, as defined in the agreement. Interest payment of $3,758 was received during 2020. Gross accrued interest at December 31, 2020, was $1,249,005.

In addition, during 2004, proceeds from two other grant agreements were also loaned to Laclede & Sarah Limited Partnership under a third mortgage loan agreement in the amount of $1,909,000. This nonrecourse loan is secured by a third priority deed of trust and security agreement. The loan matures on October 23, 2045 and bears no interest. During 2020, principal payment of $3,620 was received. This mortgage note has been discounted to its present value using a 5.23% interest rate.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

During 2006, the Organization loaned the proceeds of a certain grant agreement to St. Louis Brewery Apartments, L.P. under a loan agreement in the amount of $1,454,545. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan matures July 1, 2046. No principal payments were received during 2020. This mortgage note has been discounted to its present value using a 5.5% interest rate.

In addition, during 2006, the Organization loaned the proceeds of a certain grant agreement to Washington Apartments Properties, L.P. under a loan agreement in the amount of $1,000,000. This loan is secured by a subordinate mortgage lien and bears no interest. Principal is payable only from Net Available Cash Flow, and annual payments shall not be required in excess of $25,000, as stated and defined in the agreement. The loan matures December 31, 2048. During 2020, no principal payment was received. This mortgage note has been discounted to its present value using a 4.5% interest rate.

During 2008, the Organization loaned the proceeds of a certain grant agreement to Longfellow Phase I, L.P. (the Partnership) under a loan agreement in the amount of $1,600,000. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan matures on December 31, 2048 and bears an interest rate of 1%. Payments of principal and interest totaling $3,000 are due annually from Net Available Cash Flow, in addition to a percentage of Net Available Cash Flow, as defined in the agreement with the Partnership. No principal or accrued interest payments were received during 2020. Accrued interest as of December 31, 2020, was $174,527. This mortgage note has been discounted to its present value using a 5% interest rate.

During 2008, West End Apartments Associates donated real property located in the City of St. Louis to the Organization, subject to the deeds of trust securing the mortgage payable and note payable. Concurrently, the Organization sold the project to Eichelberger Partners #19, LLC (Eichelberger 19) for approximately $3,550,000. Sale proceeds were used for the repayment of the mortgage note payable and other obligations of the project. After repayment of the mortgage note payable and other project obligations, the remaining sale proceeds were loaned to Eichelberger 19 under a promissory note in the amount of $2,040,699. The loan is unsecured, bears interest at an annual rate of 4.46% and matures June 27, 2038. Beginning in 2009 and throughout the 30-year term of the loan, principal and interest are both abated annually so long as the property is used in accordance with the terms of the note. During 2020, the abatement of principal amounted to $68,023. Management has fully reserved the amount of this loan.

During 2008, the Organization loaned the proceeds of a certain grant agreement to Valentine Apartments, L.P. under a loan agreement in the amount of $1,818,182. This loan is unsecured and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. The loan matures upon the earlier of December 31, 2050, or upon sale or transfer of Valentine Apartments, L.P. During 2020, no principal payment was received. This mortgage note has been discounted to its present value using a 4.5% interest rate.

During 2010, the Organization loaned the proceeds from the note payable to University Place Southeast, L.P. (UPSE) (Note 5) under a loan agreement in the amount of $580,100. This loan is secured by a subordinate mortgage lien and bears no interest. Principal is payable only from Surplus Cash, as defined in the agreement. In addition, repayment on this note shall not commence until the loans to UPSE from the first and second priority mortgages have been repaid in full. Additionally, in the event that the Organization becomes obligated to pay any amount advanced by Bank of America, including interest (Note 5), UPSE, at the option of the Organization, must either reimburse the Organization for all amounts obligated to Bank of America or pay such amounts directly to Bank of America. The loan matures October 31, 2054. No principal payment was received during 2020. Management has fully reserved the amount of this loan.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

On September 27, 2012, the Organization was assigned a loan agreement from Grand Rock Community Economic Development Corporation (Grand Rock). The agreement was initially between Grand Rock and Blumeyer Associates, L.P. in the principal amount of $2,091,398. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures July 29, 2050. No principal payment was received during 2020. Management has fully reserved the amount of this loan.

During 2012, the Organization was assigned a loan agreement from Grand Rock. The agreement was initially between Grand Rock and Blumeyer Associates III, L.P. in the principal amount of $1,805,665. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures February 18, 2062. Principal payments totaling $5,594 were received during 2020. Management has fully reserved the amount of this loan.

During 2012, the Organization was assigned a loan agreement from Grand Rock. The agreement was initially between Grand Rock and Blumeyer Associates IV. L.P. in the principal amount of $2,180,653. This loan agreement was assigned to the Organization under the same terms on September 27, 2012. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears no interest. Principal is payable only from Net Available Cash Flow, Net Proceeds or Condemnation Procedures, as defined in the agreement. The loan matures September 5, 2063. Principal payments totaling $2,531 were received during 2020. Management has fully reserved the amount of this loan.

During 2017, the Organization loaned the proceeds of a certain donation agreement to McCormack Baron Salazar, Inc. (a related party, see Note 9), under the project name “Twin Rivers”, through a series of sub-loans in the amount of $2,110,867, with a maximum total loan amount of $3,000,000. Additional sub-loans in the amounts of $334,399 and $780,982 were made in 2019 and 2018, respectively. Each sub-loan is unsecured and bears interest at an annual rate of 4.25% over the 30-day LIBOR as reported in the “Money Rates” section of the Wall Street Journal Eastern Edition, with a ceiling of 8%. Interest payments shall be due and payable monthly, with the first payment due the first day of the second month following sub-loan closing, and each subsequent payment due the first day of each month thereafter, up to the sub-loan maturity date. The maximum term of each sub-loan shall be 24 months. The entire unpaid principal balance of the sub-loan, together with all accrued and unpaid interest, and all other fees, costs and charges, if any, shall be due and payable in full. Principal payments of $99,520 were made in 2020.

During 2020, the Organization loaned funds repaid from the Line of Credit (Note 7) to Oakland and the World Enterprises in the principal amount of $150,000. The loan is unsecured, bears interest at an annual rate of 4.75% and matures on July 1, 2021. The note and all unpaid accrued interest, shall be payable at maturity, and is included in current portion of notes receivable on the consolidated statement of financial position.

During 2020, the Organization loaned funds repaid from the Line of Credit (Note 7) to Parade Park LP, in the principal amount of $150,000. However, it only withdrew $120,140. The loan is unsecured, bears interest at an annual rate of 4.75% and additional fee of 10% of the loan amount. It matures on August 03, 2021. The note and all unpaid accrued interest shall be payable at maturity, and is included in current portion of notes receivable on the consolidated statement of financial position.

NOTE 3 NOTES RECEIVABLE (CONTINUED)

On April 23, 2020, the Organization assumed a loan agreement in part of the purchase of Flance. The agreement was originally between L Jerome and Rosemary Flance Early Childhood Education Center at Murphy Park and GSNMF Sub-CDE 7. LLC, in the principal amount of $5,000,000. This loan agreement was assigned to Flance under the same terms on April 23, 2020. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears interest at 1%, and is due in quarterly installments. Principal payments will be required starting March 1, 2024. The loan matures on March 14, 2048.

During April 2020, the Organization assumed a loan agreement in part of the purchase of Flance. The agreement was originally between L Jerome and Rosemary Flance Early Childhood Education Center at Murphy Park and GSNMF Sub-CDE 7. LLC, in the principal amount of $1,722,750. This loan agreement was assigned to Flance under the same terms on April 23, 2020. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears interest at 1%, and is due in quarterly installments. Principal payments will be required starting March 1, 2024. The loan matures on March 14, 2048.

During April 2020, the Organization assumed a loan agreement in part of the purchase of Flance. The agreement was originally between L Jerome and Rosemary Flance Early Childhood Education Center at Murphy Park and GSNMF Sub-CDE 7. LLC, in the principal amount of $2,777,250. This loan agreement was assigned to Flance under the same terms on April 23, 2020. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears interest at 1%, and is due in quarterly installments. Principal payments will be required starting March 1, 2024. The loan matures on March 14, 2048.

The components of notes receivable as on December 31, 2020, are as follows:

	Face Amount	Carrying Value
Laclede & Sarah – 4th Mortgage	$ 1,496,750	$ 1,496,750
Laclede & Sarah – 3rd Mortgage	1,909,000	1,778,525
St. Louis Brewery Apartments	1,454,545	1,454,545
Washington Apartments Properties, L.P.	1,000,000	923,453
Longfellow Phase I, L.P.	1,600,000	1,594,000
Eichelberger 19 (West End Apartments)	2,040,699	1,224,418
Valentine Apartments, L.P.	1,818,182	1,794,726
UPSE	580,100	580,100
Blumeyer Associates, L.P.	2,091,398	2,091,398
Blumeyer Associates, III, L.P.	1,805,665	1,764,984
Blumeyer Associates, IV, L.P.	2,180,653	2,152,254
Twin Rivers	3,226,248	245,986
Oakland and The World Enterprises	150,000	150,000
Parade Park	150,000	120,140
Flance Early Childhood Education Center	9,500,000	9,500,000
Sub Total	$ 31,003,240	26,871,279
Less: unamortized discount		(5,558,983)
Less: allowance for uncollectible amounts		(7,969,786)
		13,342,510
Less: current portion		281,521
Total Notes Receivable, Net of Discount and Allowance		**$13,060,989**

NOTE 3 NOTES RECEIVABLE (CONTINUED)

The amortization of the discount is being recognized as revenue over the terms of the loans. Amortization amounted to $103,930 for the year ended December 31, 2020.

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2020 consist of:

Furniture and computer equipment	$	66,444
Leasehold improvements		9,202
Total Property and Equipment		75,646
Less: Accumulated depreciation		(75,646)
Property and Equipment, Net	**$**	**-**

There was no depreciation expense for the year ended December 31, 2020.

NOTE 5 CONTINGENCIES

Funding Contingencies

On June 28, 2010, the Organization made a grant to Eichelberger Partners #3, LLC (the Property Owner) in the amount of $900,000 using the proceeds of a donation received by the Organization. This grant to the Property Owner was made as a recoverable grant to be used for the rehabilitation of the property into affordable rental housing. The grant need not be repaid by the Property Owner to the Organization so long as the property is used and occupied for low-income affordable housing for a period of ten years through June 28, 2020 and remains in compliance with all of the terms and conditions set forth in the Land Use Restriction Agreement (LURA) executed by the Organization, the Property Owner and the Missouri Housing Development Commission. Should the property cease to be used and occupied for low-income affordable housing at any point prior to June 28, 2020, or should the Property Owner otherwise default on its obligations under the LURA, then the entire amount of the grant shall be repayable immediately by the Property Owner to the Organization with interest from June 28, 2010, at an annual rate of 4.45%. The grant was expensed when paid based on the expectation of the property owner's compliance and expected forgiveness of the grant. No default was noted during the ten-year period.

The Organization entered into a loan agreement with Bank of America to act as a sponsor of an affordable housing program (AHP) subsidy in the principal amount of $580,100. The same day, the Organization made a corresponding loan with similar terms to UPSE also in the principal amount of $580,100 (Note 3). The loan payable from Bank of America need not be repaid by the Organization so long as the real property has been used and occupied for low-income affordable housing in accordance with the terms of the AHP agreement through June 1, 2021. Should the real property cease to be used and occupied for low-income affordable housing at any point prior to June 1, 2021, then the entire amount of the loan shall be payable to Bank of America on October 31, 2054, when the loan matures. The security agreement with UPSE on its note payable to the Organization has been assigned to Bank of America as collateral on the Organization’s note payable. The loan bears no interest. The loan payable has not been recorded by the Organization due to management’s assertion that there is a low risk of noncompliance.

NOTE 5 CONTINGENCIES (CONTINUED)

Other Contingencies

The Organization is subject to various risks and uncertainties and litigation in the ordinary course of business. The Organization's management and legal counsel assess any contingent liabilities, and such assessment involves an exercise of judgment. Management is of the opinion that they have complied with all legal requirements to which they are subject, and there are no items that will have a material adverse effect on the consolidated financial statements.

Coronavirus

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result of the COVID-19 outbreak, economic uncertainties have arisen. The COVID-19 outbreak in the United States has resulted in the temporary reduction of program operations where government mandated. The extent and impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the Organization's donors and grantors, employees, and vendors, all of which are uncertain and cannot be predicted. At the current time, the potential effects of this pandemic on the Organization's consolidated financial statements remain unknown.

NOTE 6 LINE-OF-CREDIT

The Organization entered into a revolving line-of-credit agreement with Enterprise Bank & Trust. The agreement allows for maximum borrowings of $520,000 and is secured by a Commercial Security Agreement covering all assets, bearing interest equal to 1% over the Enterprise Bank Prime Rate (3.25% at December 31, 2020). The line-of-credit agreement expired May 9, 2019 and was extended to May 8, 2021. The Organization did not have any credit borrowed as of December 31, 2020.

NOTE 7 NOTES PAYABLE

On April 23, 2020, the Organization assumed a loan agreement in part of the purchase of Flance, in the principal amount of $6,722,750. This loan agreement was assigned to Flance under the same terms on April 23, 2020. This nonrecourse loan is secured by a subordinate mortgage lien and a deed of trust. The loan bears interest at 1.3%, and is due in quarterly installments. Principal payments will be required starting March 1, 2024. The loan was set to mature on March 14, 2048. The loan was satisfied as part of the agreements signed June 2, 2021. Future maturities for the next five years were not disclosed since the notes payable were released prior to the planned start of principal payments.

NOTE 8 NET ASSETS

The following net assets with donor restrictions are subject to grantor-imposed community development purpose restrictions at December 31, 2020:

COOH OCIC New Yep - purpose	$	8,898
GATX Kemper Education Specialists - purpose		31,915
GGB Career Connects - purpose		29,675
GSACHS Twin Towers - purpose		3,000,000

NOTE 8 NET ASSETS (CONTINUED)

LOKY-Russell Reads Initiative - purpose		3,420
MIFL Nonprofit Support Grants Program - purpose		2,795
MIMN Cliff Bar Family Foundation - purpose		101
MIMN George Family Foundation - purpose		5,050
MIMN George Family Foundation - purpose		20,000
MIMN Hennepin County Environmental - purpose		12,919
MIMN Sundance Family Foundation - purpose		16,000
MIMN UW Career and Readiness - purpose		53,161
MIMN Uway Capacity Building - purpose		3,349
MIMN Youth Philanthropy Fund - purpose		15,601
MIMN -GGB Kitchen Remodeling - purpose		132,603
NOLA US Bank Marrero Funds - purpose		164,150
Otto Bremer - purpose		43,261
SACA Zero Waste Grant - purpose		50,000
Sheltering Arms Eco System - purpose		925
SLMO-Se Ferguson Youth Fellowship - purpose		11,966
UW Community Food System - purpose		25,000
Total	$	**3,630,789**

Net assets were released from grantor-imposed restrictions for the year ended December 31, 2020, as follows:

AECF 2020 Travel Funds - purpose	$	100,000
Annie E Casey Fund - purpose		80,953
COOH OCIC New Yep – purpose and timing		2,164
GATX Kemper Education Specialists – purpose		43,085
GGB Career Connects – purpose		325
LOKY-Russell Reads Initiative – purpose		80
MIFL Nonprofit Support Grants Program		15,205
MIMN Cliff Bar Family Foundation – purpose and timing		4,900
MIMN George Family Foundation – purpose		4,950
MIMN Hennepin County Environmental – purpose		6,430
MIMN UW Career and Readiness – purpose and timing		75,027
MIMN Youth Philanthropy Fund – purpose and timing		400
MIMN -GGB Kitchen Remodeling – purpose		18,136
NOLA US Bank Marrero Funds - purpose		162,841
Otto Bremer - purpose		1,739
SACA Capc Early Childhood Programs - purpose		500
Sheltering Arms Eco System – purpose and timing		9,075
SLMO-Se Ferguson Youth Fellowship - purpose		10,666
Total	$	**536,476**

Net assets with donor restrictions reconciliation:

Net assets with donor restrictions at December 31, 2019	$	3,863,765
Additions		303,500
Releases from restriction		(536,476)
Net assets with donor restrictions at December 31, 2020	**$**	**3,630,789**

NOTE 9 LEASES

The Organization leases certain portions of its equipment and its office facilities under operating lease arrangements. The future minimum lease payments under noncancelable operating leases at December 31, 2020, are as follows:

Year	Amount
2021	$ 70,991
2022	14,538
Total	**$ 85,529**

Rent expense for the year ended December 31, 2020, totaled $160,518.

NOTE 10 RELATED PARTY TRANSACTIONS

At December 31, 2020, unpaid advances due from Urban Strategies – Memphis Hope, a company affiliated with the Organization through common management, amounted to $506,559. This amount is included in operating advances to related parties on the consolidated statement of financial position.

At December 31, 2020, unpaid advances due from COVAM Community Development Corporation (COVAM), a not-for-profit entity affiliated with the Organization through common management, amounted to $109,036. This amount is included in operating advances to related parties on the consolidated statement of financial position.

At December 31, 2020, unpaid advances due from Flance amounted to $1,393. This amount was eliminated in consolidation.

As discussed in Note 3, the Organization has made loans to Laclede & Sarah Limited Partnership; Allen Market Lane Properties, L.P.; St. Louis Brewery Apartments, L.P.; the Partnership; Valentine Apartments, L.P.; Washington Apartment Properties, L.P.; UPSE; Blumeyer Associates, L.P.; Blumeyer Associates III, L.P.; Blumeyer Associates IV, L.P. and Westminster Place Phase IV, L.P., all entities affiliated with MBA Properties, Inc. (MBA). MBA is considered a related party through an economic concentration (see Note 11).

The Organization has an agreement with McCormack Baron Salazar (MBS), a related party through an economic concentration, to receive human resources and information technology support services on an as-needed basis. MBS is committed to making services available to the Organization to aid in its daily business operations in exchange for a monthly fee in the amount of $350. This agreement expired on August 1, 2019 and is now on a month-to-month basis.

NOTE 11 ECONOMIC CONCENTRATIONS

During 2020, the Organization received program revenue of $812,712 from MBS and $957,951 from McCormack Baron Management (MBM). Both companies are owned by MBA and together comprised 13% of revenue in 2020.

Future operations could be affected by changes in the economic condition of MBS, MBM or their parent company MBA.

NOTE 12 DEFFERED COMPENSATION PLAN

The Organization has a 401(k) savings plan (the Plan) covering eligible full-time employees. The 401(k) feature of the plan allows participants to defer a portion of eligible compensation on a tax-deferred basis. The Plan provides for a contribution of 3% of base salary to all eligible full-time employees. The contribution amounted to $28,019 in 2020.

NOTE 13 ACQUISITION OF CONSOLIDATED SUBSIDARY

On June 5, 2020, Urban Strategies, Inc. purchased the sole membership interest in Flance NMTC Investment Fund LLC. Urban Strategies, Inc. recognized this transaction as an acquisition of a consolidated subsidiary. Bargain purchase income, included in other income, of $2,637,602 was recorded equaling the difference between the $1,000 purchase price and the retained earnings of Flance NMTC Investment Fund, LLC.

NOTE 14 ADDITIONAL FUNDING

Associated with the COVID-19 pandemic, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted to provide economic assistance to American businesses. Through the CARES Act, the Organization obtained $1,091,500 in debt financing from the Small Business Administration's Paycheck Protection Program (PPP) with an annual interest rate of 1% through Enterprise Bank and Trust. The PPP has provisions that allow for full or partial loan forgiveness if the loan proceeds are used on approved expenses in accordance with the PPP regulations and other regulations are followed. Per the note agreement, payments on any portion of the PPP loan not forgiven would be deferred for a 6-month period beginning with the date of the note and interest would accrue during the deferral period on the unforgiven portion. Per FASB ASC 605, the PPP funds were treated as conditional contributions because the organization expected the PPP loan to be forgiven. The Organization met the requirements for forgiveness and recorded the PPP funds as contributions without donor restrictions during the year ended December 31, 2020 and received forgiveness from the Small Business Administration on July 16, 2021.

NOTE 15 PRIOR PERIOD RECLASSIFICATION

The balance of a purpose-restricted net asset, NOLA US Bank Marrero Funds, was reclassified to include $113,418 of the restricted balance in net assets without donor restrictions as of December 31, 2019. Total net assets from 2019 did not change.

NOTE 16 SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the independent auditors' report, the date the consolidated financial statements were available to be issued.

On June 2, 2021, Urban signed an agreement to terminate loans and security instruments from Flance and parties involved. Flance's Certificate of Formation was cancelled with the Delaware Secretary of State as of April 29, 2021.

SUPPLEMENTARY INFORMATION

URBAN STRATEGIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Housing And Urban Development				
Passed through the City of St. Louis through the Community Development Administration				
HOPE VI Cluster: Choice Neighborhoods Implementation Grants	14.889	CHOICE-2	$ -	$ 380,278
HOPE VI Cluster: Choice Neighborhoods Implementation Grants	14.889			323,133
Passed through the Housing Authority of the City of Winston-Salem				
HOPE VI Cluster: Choice Neighborhoods Implementation Grants	14.889	04-4306		173,857
Subtotal				877,268
U.S. Department of Health and Human Services				
Passed through the State of Tennessee Department of Human Services				
Temporary Assistance for Needy Families	93.588	34530-75521	-	50,381
Total Expenditures of Federal Awards			**$ -**	**$ 927,649**

See Independent Auditor's Report
See Notes to Schedule of Expenditures of Federal Awards

URBAN STRATEGIES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 GENERAL

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the activity of all federal financial assistance programs of *Urban Strategies, Inc.* (Urban). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The schedule presents only a select portion of the activities of Urban and it is not intended to and does not present the financial position, changes in net assets, or cash flows of Urban.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 SUBRECIPIENTS

Urban did not provide federal awards to any subrecipients during the year ended December 31, 2020.

NOTE 4 NON-CASH ASSISTANCE

Of the federal expenditures presented in the Schedule, Urban did not expend federal awards in the form of non-cash assistance.

NOTE 5 INDIRECT COST RATE

Urban does not utilize the de minimis 10% indirect cost rate.

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To the Board of Directors
Urban Strategies, Inc.
St. Louis, Missouri

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*

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 consolidated financial statements of *Urban Strategies, Inc.* (a non-profit organization) and Subsidiary, which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 31, 2022. The financial statements of the subsidiary of Urban Strategies, Inc. was not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered *Urban Strategies, Inc.*'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of *Urban Strategies, Inc.*'s internal control. Accordingly, we do not express an opinion on the effectiveness of *Urban Strategies, Inc.*'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 consolidated 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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether *Urban Strategies, Inc.*'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2020-002, 2020-003, and 2020-004.

***Urban Strategies, Inc.'s* Response to Findings**

Urban Strategies, Inc.'s responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. *Urban Strategies, Inc.'s* responses were not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Urban Strategies, Inc.'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

March 31, 2022
St. Louis, Missouri

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To the Board of Directors
Urban Strategies, Inc.
St. Louis, Missouri

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited *Urban Strategies, Inc.*'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on *Urban Strategies, Inc.*'s major federal program for the year ended December 31, 2020. *Urban Strategies, Inc.'s* major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for *Urban Strategies, Inc.*'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about *Urban Strategies, Inc.*'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance for the major federal program. However, our audit does not provide a legal determination of *Urban Strategies, Inc.*'s compliance.

Basis for Qualified Opinion on CFDA 14.889 Choice Neighborhoods Implementation Grant

As described in the accompanying schedule of findings and questioned costs, *Urban Strategies, Inc.* did not comply with the requirements regarding CFDA 14.889 Choice Neighborhoods Implementation Grant as described in findings 2020-002 for other, 2020-003 for allowable costs, and 2020-004 for procurement and suspension of debarment. Compliance with such requirements is necessary, in our opinion, for *Urban Strategies, Inc.* to comply with the requirements applicable to that program.

Qualified Opinion on CFDA 14.889 Choice Neighborhoods Implementation Grant

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, *Urban Strategies, Inc.* complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on 14.889 Choice Neighborhoods Implementation Grant program for the year ended December 31, 2020.

Other Matters

Urban Strategies, Inc.'s response to the non-compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. *Urban Strategies, Inc.*'s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of *Urban Strategies, Inc.* is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered *Urban Strategies, Inc.*'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of *Urban Strategies, Inc.*'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identity certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2020-002, 2020-003, and 2020-004 that we consider to be significant deficiencies.

Urban Strategies, Inc.'s responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. *Urban Strategies, Inc.*'s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Wipfli LLP

March 31, 2022
St. Louis, Missouri

URBAN STRATEGIES, INC.
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I:

SUMMARY OF AUDIT RESULTS

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP - unmodified.

2. Internal control over financial reporting

    a. Material weakness(es) identified – None identified
    b. Significant deficiency (ies) identified – Yes

3. Noncompliance material to the financial statements noted? - Yes

4. Federal Awards:

    a. Internal control over major federal programs:
        i. Material Weakness(es) identified – No
        ii. Significant deficiency(ies) identified - Yes.

5. Type of auditor's report issued on compliance for major federal programs - Qualified.

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? - Yes

7. Identification of major programs:

	Assistance Listing Number
U.S. Department of Housing and Urban Development:	
HOPE VI Cluster: Choice Neighborhoods Implementation Grants	14.889

8. Dollar threshold used to distinguish between Type A and Type B programs - $750,000.

9. Auditee qualified as a low-risk auditee? - No

URBAN STRATEGIES, INC.
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION II: FINANCIAL STATEMENT FINDINGS AND FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2020-001

Statement of Condition: Controls over performing journal entry reviews were in place, but controls over review of journal entry corrections were not present to avoid the correction not being made. The double posting of an expense allocation between nonfederal programs noted in the journal entry review procedures was not corrected as requested. Total expenses were not misstated as a result of this error as it was an allocation of expenses between two nonfederal programs.

Criteria: Adequate controls must be in place to assure that the financial statements are complete and accurate.

Effect or Possible Effect: Journal entries are being reviewed, but due to not verifying that requested journal entry corrections are made, the Organization could potentially over-state expenses allocated to individual programs and over-request amounts for reimbursement per the terms of this agreement. Over-requesting amounts for reimbursement was not noted with this issue.

Identification of a repeat finding*:* This is not a repeat finding from the immediate previous audit.

Cause*:* The expenses were double-counted on a non-federal program as a journal entry that was double-posted was requested to be reversed, but follow up controls were not in place to ensure this entry was properly reversed as requested.

Recommendation: Wipfli, LLP recommends that upon review of journal entries, any requested edits of entries should be reviewed to ensure all adjustments were properly recorded.

Reporting views of responsible officials: Management agrees with this finding. The error was corrected, and no over-reimbursement requests were noted. Additional controls have been instituted to avoid this oversight in the future.

Finding 2020-002

Population Size: 1
Items Tested: 1
Items Not in Compliance: 1
CFDA Title and number: Department of Housing and Urban Development CFDA No. 14.889 Choice Neighborhoods Grants Implementation Program

Questioned costs: $0

Information on universe and population size: Universe population size is not applicable to this finding.

Sample size information: Error was not discovered as a result of a sampling procedure.

Non-compliance information: Monitoring over the Organization's federal subrecipient grant agreements and preparation of the Schedule of Expenditures of Federal Awards (SEFA) resulted in one quantifiable instance of noncompliance.

Statement of Condition: Controls over monitoring of the Organization's subrecipient grant agreements and the preparation of the SEFA were not adequately designed and implemented during the year ended December 31, 2020. One $50,381 federally-sourced grant which listed the DUNS number of Urban Strategies, Inc. was initially recorded on a related entity based upon where the work was to be completed. This also resulted in the amount initially being excluded from the SEFA. This did not impact the performance of the conditions in the grant.

Criteria: 2 CFR 200.510 requires that the auditee prepare a SEFA for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with CFR 200.502.

Effect or Possible Effect: The Organization originally excluded a federally sourced grant from Urban Strategies, Inc.'s records and SEFA, which resulted in an inaccurate initial schedule of expenditures of federal awards. This did not impact the performance of the conditions in the grant.

Identification of a repeat finding*:* This is not a repeat finding from the immediate previous audit.

Cause*:* The federally sourced subrecipient grant was originally omitted and recorded to a related entity based upon where the work was to be performed.

Recommendation: Wipfli, LLP recommends that the Organization review all grant agreements for the grantee listed in the agreement as compared with entity EIN or DUNS numbers to ensure grants are recorded to the proper entity and then properly included or excluded from the SEFA.

Reporting views of responsible officials: Management agrees with this finding. The error was corrected and the SEFA was updated to reflect the additional federal expenditures.

Uniform guidance non-compliance code: P - Other

Finding 2020-003

Population Size: 1
Items Tested: 1
Items Not in Compliance: 1
CFDA Title and number: Department of Housing and Urban Development CFDA No. 14.889 Choice Neighborhoods Grants Implementation Program

Questioned costs: $0

Information on universe and population size: Universe population size is not applicable to this finding.

Sample size information: Error was not discovered as a result of a sampling procedure.

Non-compliance information: Lack of written procedures for the Choice Neighborhoods Grants Implementation Program about allowability of costs.

Statement of Condition: The organization does not have written procedures for determining the allowability of costs for the Choice Neighborhoods Grants Implementation Program in accordance with subpart E of the 2 CFR 200 and the terms and conditions of the Federal Award.

Criteria: 2 CFR 200 requires that there be written procedures for determining the allowability of costs in accordance with Subpart E of 2CFR 200 and the terms and conditions of the Federal award.

Effect or Possible Effect: Unallowable costs could be charged to the Choice Neighborhoods Grants Implementation Program federal award due to no written procedures to follow to determine allowability. No unallowable costs were noted during testing.

Identification of a repeat finding*:* This is not a repeat finding from the immediate previous audit.

Cause*:* The Organization has procedures in place regarding allowability of costs for federal awards, but those procedures for the Choice Neighborhoods Grants Implementation Program were not in writing.

Recommendation: Wipfli, LLP recommends that the Organization draft written procedures regarding determining allowability of costs charged to the Choice Neighborhoods Grants Implementation Program federal award to document the procedures in place.

Reporting views of responsible officials: Management agrees with this finding. Written procedures will be drafted for the Choice Neighborhoods Grants Implementation Program to document procedures in place.

Uniform guidance non-compliance code: B – Allowable costs

Finding 2020-004

Population Size: 1
Items Tested: 1
Items Not in Compliance: 1
CFDA Title and number: Department of Housing and Urban Development CFDA No. 14.889 Choice Neighborhoods Grants Implementation Program

Questioned costs: $0

Information on universe and population size: Universe population size is not applicable to this finding.

Sample size information: Error was not discovered as a result of a sampling procedure.

Non-compliance information: Lack of written procurement policy adopted by the Organization.

Statement of Condition: The Organization was following procurement guidelines provided by the Choice Neighborhoods Grants Implementation Program pass through entity, but the organization did not have its own written procurement policy in accordance with CFR 200.318-327.

Criteria: Under the Uniform Guidance, the Organization is required to implement certain written procurement policies that adhere to the minimum Federal requirements as outlined in 2 CFR 200.318-327.

Effect or Possible Effect: The Organization was not in compliance with 2 CFR 200.318-327 for having its own written procurement policy, but was following the procurement guidelines provided by the pass through entity.

Identification of a repeat finding*:* This is not a repeat finding from the immediate previous audit.

Cause*:* The Organization was following procurement guidelines provided by the Choice Neighborhoods Grants Implementation Program pass through entity, but the organization did not have its own written procurement policy that met the minimum federal requirements.

Recommendation: Wipfli, LLP recommends that the Organization draft and approve its own written policies for procurement that adhere to the minimum procurement requirements as outlined in 2 CFR 200.318-327.

Reporting views of responsible officials: Management agrees with this finding. The Organization was following procurement guidelines provided by the Choice Neighborhoods Grants Implementation Program pass through entity, but the organization did not have its own written procurement policy in accordance with CFR 200.318-327 and has subsequently adopted its own policy.

Uniform guidance non-compliance code: I – Procurement and Suspension and Debarment

SECTION II – PRIOR YEAR FINDINGS

None – No Uniform Guidance audit required for December 31, 2019

USI | URBAN STRATEGIES, INC.

Name of Audit Firm: Wipfli, LLP
Corrective Action Plan prepared by:
Name: Esther Shin
Position: Executive Director
Telephone Number: 314-335-2914

Finding 2020-001

Comments on Finding and each Recommendation: *Urban Strategies, Inc.* agrees with the finding.

Actions Taken or Planned: *Urban Strategies, Inc.* continues to train accounting staff and change responsibilities and has implemented additional monitoring of *Urban Strategies, Inc.'s* journal entry corrections after the initial journal entry review.

Finding 2020-002

Comments on Finding and each Recommendation: *Urban Strategies, Inc.* agrees with the finding.

Actions Taken or Planned: *Urban Strategies, Inc.* continues to train accounting staff and change responsibilities and has implemented additional monitoring of *Urban Strategies, Inc.*'s incoming grants received to assure grants are recorded on the proper entity and included on the SEFA if applicable. All grants were noted as being performed in accordance with the grant provisions and requirements.

Finding 2020-003

Comments on Finding and each Recommendation: *Urban Strategies, Inc.* agrees with the finding.

Actions Taken or Planned: Policies were in place that all federal grant expenditures are reviewed for cost compliance against the grant budget to ensure they are allowable and that costs are eligible according to 2 CFR 200. A written policy has been enacted and distributed to USI staff to document the policies already in place at the Organization. The review process is currently being utilized by USI staff when reviewing eligible costs.

Finding 2020-004

Comments on Finding and each Recommendation: *Urban Strategies, Inc.* agrees with the finding.

Actions Taken or Planned: *Urban Strategies, Inc.* had been following procurement policies provided by federal funding sources when utilizing federal funds from those federal funding sources. *Urban Strategies, Inc.* has adopted its own written procurement policy in accordance with 2 CFR 200.318-327. *Urban Strategies, Inc.* drafted the written procurement policy in accordance with 2 CFR 200.318-327 to cover all federal funds expended by the Organization.

URBAN STRATEGIES, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2021

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report

Board of Directors
Urban Strategies, Inc.
St. Louis, Missouri

Opinion

We have audited the financial statements of Urban Strategies, Inc., which comprise the statement of assets, liabilities and net assets on modified cash basis as of December 31, 2021, and the related statements of revenue and expenses, functional expenses, and cash flows, all presented on modified cash basis, for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Urban Strategies, Inc. as of December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis For Opinion

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 Auditors' Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of Urban Strategies, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis Of Matter - Basis Of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

RubinBrown LLP is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.

Responsibilities Of Management For The Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 Urban Strategies, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities For The Audit Of The Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 Urban Strategies, Inc.'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 Urban Strategies, Inc.'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.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2023 on our consideration of Urban Strategies, Inc.'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 Urban Strategies, Inc.'s internal control over financial reporting and compliance.

RubinBrown LLP

April 28, 2023

URBAN STRATEGIES, INC.

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS ON MODIFIED CASH BASIS
December 31, 2021

Assets

Cash	$ 6,232,813
Accrued interest receivable	42,226
Notes receivable	2,025,439
Due from related party	111,537
Total Assets	$ 8,412,015

Liabilities And Net Assets

Liabilities	
Accounts payable and accrued expenses	$ 551,276
Due to related party	254,790
Total Liabilities	806,066
Net Assets	
Without donor restrictions	
Undesignated	5,074,782
Designated - accrued interest and notes receivables	2,067,665
Total Without Donor Restrictions	7,142,447
With donor restrictions	463,502
Total Net Assets	7,605,949
Total Liabilities And Net Assets	$ 8,412,015

URBAN STRATEGIES, INC.

STATEMENT OF REVENUE AND EXPENSES
ON MODIFIED CASH BASIS
For The Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues And Support			
Contributions	$ 23,999	$ —	$ 23,999
Grant revenue	—	333,365	333,365
Program revenues	14,364,387	—	14,364,387
Interest income and principal payments	39,675	—	39,675
Other income	23,500	—	23,500
Net assets released from restrictions	342,883	(342,883)	—
Total Revenues And Support	14,794,444	(9,518)	14,784,926
Expenses			
Program services			
Planning	18,440	—	18,440
Integrated service delivery	8,513,385	—	8,513,385
Policy development	122,870	—	122,870
Leadership development and sustainability	1,996,202	—	1,996,202
Total Program Services	10,650,897	—	10,650,897
General and administrative	1,608,640	—	1,608,640
Fundraising	20,592	—	20,592
Total Expenses	12,280,129	—	12,280,129
Increase (Decrease) In Net Assets	2,514,315	(9,518)	2,504,797
Net Assets - Beginning Of Year	4,628,132	473,020	5,101,152
Net Assets - End Of Year	$ 7,142,447	$ 463,502	$ 7,605,949

URBAN STRATEGIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
ON MODIFIED CASH BASIS
For The Year Ended December 31, 2021

	Planning	Integrated Service Delivery	Policy Development	Leadership Development And Sustainability	Total Program Services	General And Administrative	Fundraising	Total
Salaries	$ 4,871	$ 5,283,864	$ 36,413	$ 1,180,779	$ 6,505,927	$ 916,938	$ 18,966	$ 7,441,831
Payroll taxes	344	390,462	2,664	87,907	481,377	57,378	983	539,738
Employee benefits	765	740,890	6,209	175,369	923,233	142,528	643	1,066,404
Community support	50	373,110	4,420	117,213	494,793	—	—	494,793
Computer supplies and equipment	—	191,317	436	28,165	219,918	60,478	—	280,396
Consultants, subcontractors and partners	10,000	821,758	71,058	117,236	1,020,052	3,751	—	1,023,803
Contributions and donations	—	—	—	—	—	7,500	—	7,500
Dues and subscriptions	—	—	—	—	—	27,879	—	27,879
Team training, education and seminars	—	8,033	288	58,556	66,877	2,297	—	69,174
Insurance	—	51,037	430	15,646	67,113	14,358	—	81,471
Marketing and advertising	—	50,944	—	6,050	56,994	87,357	—	144,351
Finance charges, postage and other organizational	—	15,779	345	1,749	17,873	52,733	—	70,606
Occupancy	—	53,456	—	13,651	67,107	40,099	—	107,206
Office expenses	—	56,542	—	7,504	64,046	9,869	—	73,915
Professional fees	—	187,420	179	96,862	284,461	150,097	—	434,558
Telephone, fax and internet	—	69,425	16	25,230	94,671	11,592	—	106,263
Travel related expenses	2,410	219,348	412	64,285	286,455	23,786	—	310,241
	$ 18,440	$ 8,513,385	$ 122,870	$ 1,996,202	$ 10,650,897	$ 1,608,640	$ 20,592	$ 12,280,129

URBAN STRATEGIES, INC.

STATEMENT OF CASH FLOWS
ON MODIFIED CASH BASIS
For The Year Ended December 31, 2021

Cash Flows From Operating Activities	
Increase in net assets	$ 2,504,797
Adjustments to reconcile increase in net assets to net cash provided by operating activities	
Changes in assets and liabilities:	
Accrued interest receivable	(24,144)
Due from related parties	(2,501)
Accounts payable and accrued expenses	307,975
Due to related parties	761,349
Net Cash Provided By Operating Activities	3,547,476
Cash Flows From Investing Activities	
Payments for notes receivable	(1,629,453)
Collections of notes receivable	120,140
Net Cash Used In Investing Activities	(1,509,313)
Net Increase In Cash	2,038,163
Cash - Beginning Of Year	4,194,650
Cash - End Of Year	$ 6,232,813

1. Nature Of Operations And Summary Of Significant Accounting Policies

Nature Of Operations

Urban Strategies, Inc. (the Organization) is organized as a not-for-profit organization, under Section 501(c)(3) of the Internal Revenue Code. The mission of the Organization is to build healthy, sustainable urban communities through comprehensive community and economic development. The Organization works with local residents to develop innovative community redevelopment plans; connect human and social service support to the physical redevelopment of the communities and match local, state, federal and private resources to those efforts.

Basis Of Accounting

The financial statements are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. These financial statements include only those transactions for which amounts have been collected or disbursed, except as discussed below.

Basis Of Presentation

Financial statements of not-for-profit organizations measure net assets and net asset activity based on the absence or existence of donor-imposed restrictions. Brief explanations of the net asset categories are presented below:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

Net Assets With Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization does not have net assets with perpetual donor restrictions as of December 31, 2021.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of revenue and expenses on modified cash basis.

Consolidation Principles

On June 5, 2020, the Organization purchased the sole membership interest of Flance NMTC Investment Fund, LLC (Flance). On April 29, 2021, Flance's certificate of formation was cancelled and the Organization no longer holds a membership interest as of December 31, 2021. The financial statements exclude the accounts of Flance under the modified cash basis of accounting.

Estimates And Assumptions

The Organization uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates

Cash

The Organization invests its excess cash in financial institutions with strong credit ratings and has established guidelines relative to diversification and maturities that maintain safety and liquidity. At times, such amounts may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance amounts of up to $250,000 per financial institution.

Notes Receivable

The Organization provides predevelopment loans to real estate development projects. Notes receivable for which there is a cash outlay by the Organization are stated at the amount management expects to collect from balances outstanding at year end. Management provides for an allowance based on its estimate of probable losses. Management's periodic evaluation of the adequacy of the allowance is based on the performances of past loss experience, known and other risks inherent in the portfolio, specific impaired notes, adverse situations that may affect the borrower's ability to repay, estimated value of any underlying collateral and current economic conditions. Based on management's evaluation, no allowance was considered necessary at December 31, 2021.

Interest income is recognized when earned in accordance with the loan terms.

Notes receivable that are contributed to the Organization, and thus there was no cash outlay for the Organization, or notes receivable that are payable from surplus cash are not recorded by the Organization. Any subsequent cash receipts, either of principal or interest, are recognized only to the extent cash payment is received.

Contributions

The Organization reports gifts of cash and other assets as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Donor-restricted support is reported as an increase in net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to without donor restrictions and reported in the statement of revenues and expenses on modified cash basis as net assets released from restrictions.

The Organization recognizes gifts of cash and other assets when cash or other assets are received.

Grant Revenue

The Organization receives grant and contract revenue from governmental and private sources. Grant revenue is recognized as cash is received.

Program Revenue

The Organization earns fees for services rendered for providing community development to Public Housing Authorities, city governments, institutions, foundations, developers, property managers, community members and other stakeholders. Program revenue is recognized as cash is received.

Description Of Program Services And Supporting Activities

The following program services and supporting activities are included in the accompanying financial statements:

Planning:

Community Planning And Human Capital Development - The Organization works with current and former residents, public housing authorities (PHA), city government officials, community organizations, foundations and other stakeholders to facilitate community engagement processes around neighborhood conditions and human services needs. The process typically includes gathering data from existing sources, both formally and informally, surveying residents, assessing service and amenity needs, holding facility town hall meetings and facilitating focus groups with key stakeholders.

Through the community engagement process, stakeholders' priorities are identified, and the Organization develops a human capital plan that is integrated with the planned physical revitalization based on the community's vision. Because the Organization is mindful of the existing and authentic strengths of a community, its human capital plans focus on collaboration, building on community assets and strengthening capacity while avoiding duplication of services.

Early Project Development - The Organization is sometimes engaged by one of the developers, municipalities and housing authorities to assist with early development of projects. This work includes traveling to potential project sites to assess the suitability of the community for a mixed-income redevelopment, assess the human capital needs that must be addressed as part of that redevelopment, meet with local officials to engage in preliminary discussion about the type of scope of the potential redevelopment project and project costs and conduct early investigation of potential funding sources.

Economic Development - Residents in revitalizing communities desire nearby neighborhood amenities such as commercial, green, and communal spaces for convenience. These amenities also attract new residents. Communities engage the Organization to develop neighborhood-based economic development plans, including new commercial enterprises and enhancements to existing commercial and retail efforts. The Organization has the expertise to design business and implementation plans, capacity studies and funding/capital access plans to help communities build vibrant commercial corridors. The Organization also supports the design and implementation of social enterprises that empower residents economically by connecting them to business development opportunities.

Enhanced Schools - The Organization believes that improving schools is central to every re-emerging community. For more than 10 years, the Organization has worked in neighborhood elementary schools to establish and maintain mixed-income communities and support social, economic and racial integration. The Organization has worked in partnership with St. Louis, Memphis, Baltimore, San Francisco, Sacramento, San Antonio, Pittsburgh, Columbus, Miami, Louisville, Tulsa, and Minneapolis to lead improvements in physical infrastructure, governance, curriculum, technology and community engagement in neighborhood schools and support academic achievement as a tool for ensuring positive economic mobility. The Organization also recognizes that setting or changing school policy is beyond its control, which is why it is critical that it not only support schools by working within the system, but also supporting the development or implementation of ancillary programming outside of school hours to support high academic achievement.

Supportive Housing - Certain populations require additional services or physical accommodations due to physical disability, developmental limitations or homelessness, and the Organization is committed to maximizing opportunities for all to live successfully and to achieve the greatest possible degree of self-sufficiency where they live.

The Organization works with organizations representing populations with special housing needs to design frameworks and financial structures that help residents to live independently with both pride and appropriate support systems.

Integrated Service Delivery:

Healthy Living - Limited access to health insurance and treatment for physical and mental health issues, as well as the lack of health education and prevention efforts, is a significant barrier for low-income families attempting to achieve self-sufficiency. The Organization designs community health initiatives that are directly linked to key physical and mental health indicators. Anecdotal and quantitative data on the impact of healthy living on community vitality is often a basis for raising new funds to support healthy living initiatives.

CHOICE Neighborhoods Initiative "People" Component - The U.S. Department of Housing and Urban Development's CHOICE Neighborhood Initiative requires that a plan and implementation strategy for Community and Supportive Services be put in place to help residents of redeveloping neighborhoods make progress toward self-reliance. The Organization works with PHAs across the country to creatively design and implement services that address the specialized needs of individuals and families and link them to a variety of relocation services. The Organization also designs comprehensive plans in collaboration with the community so that the plan reflects a community's values and vision for future strength.

Senior Programming - Senior living facilities are only as successful as the programming and services put in place to support their residents, and the Organization is committed to continuously expanding its knowledge about aging, improving the design of senior facilities and making superior services available to the senior residents it serves. The Organization works with property management companies and PHAs across the country to assist in the physical design of senior housing facilities and the development of a network of programs that enhance and support the independent living of elderly residents. The Organization has conducted research into successful senior living and has considerable experience crafting and implementing policy affecting seniors.

Community Centers - At several mixed-income housing sites under development by property management companies, the Organization has been contracted to manage and coordinate programming in a community center building. The Organization is responsible for staffing, operating and maintaining the facility. The Organization recruits service partners to offer programming that meets the needs of residents and to manage those partnerships. The Organization also engages in outreach and marketing efforts to inform residents and the larger community of the opportunities available at the community center.

Policy Development:

The Policy Development program focuses on influencing local, state and federal policies on economic mobility, housing, education and health in service of the Organization's mission. The Organization influences policy through the development of written policy suggestions based on best practices that the Organization has developed, meeting with leaders in the field to share experience from other projects and participating in coalitions with partner organizations seeking the same results.

Leadership Development And Sustainability:

Capacity Building - The Organization provides technical support and assistance to other organizations in the communities where it works. The goal of this assistance is to help build the capacity of those smaller organizations to serve more residents and improve the quality of their programs, making the community more self-sustaining. Examples of such capacity-building projects include working with small social service not-for-profit organizations to help them increase the quality of their programs and working with a business enterprise started by a group of residents to help them scale that business up.

Community Services Liaisons - Community Services Liaisons are the Organization's social service specialists who support residents and neighborhoods across the country. Liaisons work with residents to develop community awareness and participation in activities on the property and within the larger community. They also assist residents in self-improvement, self-sufficiency and community building. The Organization developed the Community Services Liaison position to support the success of residents in new mixed-income communities.

Fund Development - Funding is critical to the work of rebuilding communities. In conjunction with community planning efforts, the Organization develops strategies for building human capital and economic development plans.

The Organization also designs innovative funding strategies that combine public and private resources. By leveraging and reallocating existing resources, identifying key partnerships and locating new sources of funds, the Organization seeks to improve the access of children and adults to high-quality facilities and programs without placing major new burdens on cities that may be facing scarcities of resources.

Literacy Initiatives - Strong reading skills are vital to success in school and the workplace. The Organization has begun to develop and implement specialized programs for child and adult literacy that are integrated with other Community Support Services or Human Capital programming.

Resident Leadership - A sustainable community must have empowered residents who have the ability to assist in the planning and implementation process. The Organization works directly with residents representing past and emerging community leadership to ensure that the local voice is broad and deep. The Organization engages and cultivates prospective resident leaders to build their capacity to lead through targeted training programs, and it achieves its goals by building relationships with residents, earning trust and demonstrating excellence in its product.

Workforce Development - Residents of low-income communities often have multiple barriers to employment. The Organization works directly with residents seeking to re-enter the workforce, connecting them to appropriate job and entrepreneurial opportunities, supporting the development of good work habits and professional conduct and providing a set of supportive services to help them manage other areas of their lives that may impact their success at work.

General And Administrative

Includes the functions necessary to maintain an equitable employment program, ensure an adequate working environment, provide coordination and articulation of the Organization's program mission, secure proper administrative functioning of the Board of Directors and manage the financial and budgetary responsibilities of the Organization.

Fundraising

Provides the structure necessary to encourage and secure financial support from organizations, foundations, corporations and government entities.

Expenses

Expenses are recognized by the Organization on an accrual basis.

Functional Expense Allocation

The statement of functional expenses on modified cash basis presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Organization are reported as specific to that functional area. Expenses that benefit multiple functional or program areas have been allocated across programs and other supporting services based on salary time studies.

Tax Status

The Organization is exempt from federal income taxes on its related, exempt activities under of Section 501(c)(3) of the Internal Revenue Code.

Subsequent Events

Management evaluates subsequent events through the date the financial statements are available for issue, which is the date of the Independent Auditors' Report.

2. Availability Of Financial Assets And Liquidity

At December 31, 2021, the Organization has the following liquid assets available for general expenditures in the next year:

Cash	$ 6,232,813
Notes receivable	1,872,527
Less: Amounts subject to donor restrictions	(463,502)
Financial assets available to meet cash needs for general expenditures within one year	$ 7,641,838

Board designated restrictions are not presented as reductions to the liquidity above since the collection of payments on the notes receivables release the board's designation and the payments received can be used for the general expenditures of the Organization unless restricted by a donor. The Organization is supported by grant revenue and contributions. A donor's restrictions can require resources to be used in a particular manner or in a future period, therefore, some financial assets may not be available for general expenditure within one year.

3. Notes Receivable

During 2017, the Organization entered into a line of credit agreement with McCormack Baron Salazar, Inc. (MBS), to provide a line of credit loan facility in the aggregate amount of $3,000,000 to be disbursed as sub-loans for predevelopment and site-related expenses necessary to advance an eligible housing development. Each sub-loan is unsecured and bears interest at an annual rate of 4.25% over the 30-day LIBOR as reported in the "Money Rates" section of the Wall Street Journal Eastern Edition, with a ceiling of 8%. Interest payments shall be due and payable monthly, with the first payment due the first day of the second month following sub-loan closing, and each subsequent payment is due the first day of each month thereafter, up to the sub-loan maturity date. The maximum term of each sub-loan shall be 24 months. The entire unpaid principal balance of the sub-loan, together with all accrued and unpaid interest, and all other fees, costs and charges, if any, shall be due and payable in full.

During 2019, the Organization entered into a sub-loan promissory note with Twin Rivers Phase 3, LP in the maximum principal amount of $500,000. The loan bore interest as stated above and had an original maturity date of October 25, 2021. During 2021, the maturity date was extended to October 25, 2022. During 2022, the loan was repaid in full.

During 2019, the Organization entered into a sub-loan promissory note with Twin Rivers Phase 4, LP in the principal amount of $500,000. The loan bears interest as stated above and had an original maturity date of October 25, 2021. During 2020, the maximum principal balance was reduced to $300,000. During 2021, the maturity date was extended to May 31, 2023.

During 2020, the Organization loaned funds to Oakland and The World Enterprises in the principal amount of $150,000. The loan was unsecured, bore interest at an annual rate of 4.75% and had an original maturity date of July 1, 2021. On July 1, 2021, the maturity date was extended to July 1, 2022, at which time the note and all unpaid accrued interest was due. During 2022, the loan was repaid in full.

During 2020, the Organization loaned funds to Parade Park LP in the principal amount of $150,000. However, only $120,140 was drawn. The loan was unsecured, bore interest at an annual rate of 4.75% and additional fee of 10% of the loan amount. The loan matured on August 3, 2021, at which time the note and all unpaid accrued interest was due. During 2021, the loan was repaid in full.

During 2021, the Organization loaned funds to 7th & Campbell, LP with a maximum principal amount of $1,600,000. The loan was unsecured, bore interest at an annual rate of 4.75% and matured on July 1, 2022. During 2022, the loan was repaid in full.

During 2021, the Organization loaned funds to Innovation Square Phase I, LLC in the principal amount of $300,000. The loan was unsecured, bore interest at an annual rate of 2.00% and matured on August 1, 2022. During 2022, the loan was repaid in full.

Notes receivable consists of the following as of December 31, 2021:

	Face Amount	Carrying Value
Twin Rivers Phase 3, LP	$ 500,000	$ 136,755
Twin Rivers Phase 4, LP	300,000	152,912
Oakland and The World Enterprises	150,000	150,000
7th & Campbell, LP	1,600,000	1,285,772
Innovation Square Phase I, LLC	300,000	300,000
Total		$ 2,025,439

4. Contingency

The Organization is subject to various risks and uncertainties in the ordinary course of business. The Organization's management and legal counsel assess any contingent liabilities, and such assessment involves an exercise of judgment. Management is of the opinion that they have complied with all legal requirements to which they are subject, and there are no items that will have a material adverse effect on the financial statements.

5. Line Of Credit

The Organization entered into a line-of-credit agreement with Enterprise Bank & Trust. The agreement allows for maximum borrowings of $520,000 and is secured by a Commercial Security Agreement covering all assets, bearing interest equal to 1% over the Enterprise Bank Prime Rate (4.75% at December 31, 2021). The line-of-credit agreement expired on May 8, 2022 and was extended to May 8, 2023. The Organization did not have any credit borrowings during 2021 and no amount remained payable as of December 31, 2021.

6. Net Assets

Net assets with donor restrictions are subject to the following donor-imposed purpose restrictions at December 31, 2021:

MIMN-GGB Kitchen Remodeling	$ 167,603
NOLA US Bank Marrero Funds	114,050
MIMN Otto Bremer GGB	70,000
MIMN Sundance Family Foundation	40,270
MIMN Carolyn and Eco System	25,000
MIMN George Family Foundation	19,574
MIMN Youth Philanthropy Fund	15,417
MIMN UW Career and Readiness	12,168
MIMN Heritage Park Eco System	7,500
MIMN Clif Family Foundation	4,261
MIMN Social Venture Partners	5,945
LOKY-Russell Reads Initiative	3,420
Otto Bremer	642
GATX Kemper Education Specialists	17
MIMN Fund for Safe Communities	8
GGB Career Connects (Reimbursable)	(465)
UW Community Food System (Reimbursable)	(2,216)
MIMN Hennepin County Environmental (Reimbursable)	(19,692)
	$ 463,502

Net assets were released from donor-imposed restrictions for the year ended December 31, 2021 as follows:

MIMN UW Career and Readiness	$ 75,993
NOLA US Bank Marrero Funds	50,000
Otto Bremer	42,619
MIMN Hennepin County Environmental	32,613
GATX Kemper Education Specialists	31,898
GGB Career Connects	30,140
SACA Zero Waste grant	28,629
UW Community Food System	24,716
MIMN Sundance Family Foundation	15,830
MIMN George Family Foundation	5,475
MIMN Fund for Safe Communities	3,992
MIMN Clif Family Foundation	739
MIMN Youth Philanthropy Fund	184
MIMN Social Venture Partners	55
	$ 342,883

7. Leases

The Organization leases certain portions of its equipment and its office facilities under operating lease arrangements. The future minimum lease payments under noncancellable operating leases at December 31, 2021 are as follows:

Year	Amount
2022	$ 114,656
2023	78,895
2024	66,037
2025	55,734
2026	50,115
Thereafter	408,410
	$ 773,847

8. Related Party Transactions

At December 31, 2021, unpaid advances due to Urban Strategies Memphis Hope, Inc., a company affiliated with the Organization through common management, amounted to $254,790.

At December 31, 2021, unpaid advances due from COVAM Community Development Corporation, a not-for-profit entity affiliated with the Organization through common management, amounted to $111,537.

As discussed in Note 3, the Organization has made loans to various entities affiliated with MBS. MBS is considered a related party through an economic concentration (Note 9).

The Organization has an agreement with MBS to receive human resources and information technology support services on an as-needed basis. MBS is committed to making services available to the Organization to aid in its daily business operations in exchange for a monthly fee in the amount of $350. This agreement expired on August 1, 2019 and is now on a month-to-month basis.

9. Economic Concentration

During 2021, the Organization received program revenues of $1,053,578 from MBS. Additionally during 2021, the Organization received program revenues of $1,097,538 from McCormack Baron Management (MBM). Both companies are owned by MBA Properties, Inc. (MBA) and together comprised 15% of total revenues and support in 2021.

Future operations could be affected by changes in the economic condition of MBS, MBM or their parent company MBA.

10. Deferred Compensation Plan

The Organization has a 401(k) savings plan (the Plan) covering eligible full-time employees. The 401(k) feature of the plan allows participants to defer a portion of eligible compensation on a tax-deferred basis. The Plan provides for a contribution of 3% of base salary to all eligible full-time employees. The contribution amounted to $40,933 in 2021.

URBAN STRATEGIES, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2022

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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report

Board of Directors
Urban Strategies, Inc.
St. Louis, Missouri

Opinion

We have audited the financial statements of Urban Strategies, Inc., which comprise the statement of assets, liabilities and net assets on modified cash basis as of December 31, 2022 and 2021, and the related statements of revenue and expenses, functional expenses, and cash flows, all presented on modified cash basis, for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Urban Strategies, Inc. as of December 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis For Opinion

We conducted our audits 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 Auditors' Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of Urban Strategies, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis Of Matter - Basis Of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Responsibilities Of Management For The Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 Urban Strategies, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities For The Audit Of The Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 Urban Strategies, Inc.'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 Urban Strategies, Inc.'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.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2024 on our consideration of Urban Strategies, Inc.'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 Urban Strategies, Inc.'s internal control over financial reporting and compliance.

RubinBrown LLP

June 14, 2024

URBAN STRATEGIES, INC.

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS ON MODIFIED CASH BASIS

Assets

	December 31, 2022	December 31, 2021
Cash	$ 8,393,378	$ 6,232,813
Accrued interest receivable	84,055	42,226
Notes receivable	640,542	2,025,439
Due from related party	118,070	111,537
Total Assets	$ 9,236,045	$ 8,412,015

Liabilities And Net Assets

Liabilities		
Accounts payable and accrued expenses	$ 682,817	$ 551,276
Due to related party	168,732	254,790
Total Liabilities	851,549	806,066
Net Assets		
Without donor restrictions		
Undesignated	6,348,864	5,074,782
Designated - accrued interest and notes receivables	724,597	2,067,665
Total Without Donor Restrictions	7,073,461	7,142,447
With donor restrictions	1,311,035	463,502
Total Net Assets	8,384,496	7,605,949
Total Liabilities And Net Assets	$ 9,236,045	$ 8,412,015

URBAN STRATEGIES, INC.

STATEMENT OF REVENUE AND EXPENSES
ON MODIFIED CASH BASIS
For The Years Ended December 31, 2022 And 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues And Support						
Contributions	$ 30,018	$ —	$ 30,018	$ 23,999	$ —	$ 23,999
Grant revenue	—	1,690,621	1,690,621	—	333,365	333,365
Program revenues	14,581,250	—	14,581,250	14,364,387	—	14,364,387
Interest income and principal payments	127,009	—	127,009	39,675	—	39,675
Other income	117,031	—	117,031	23,500	—	23,500
Net assets released from restrictions	843,088	(843,088)	—	342,883	(342,883)	—
Total Revenues And Support	15,698,396	847,533	16,545,929	14,794,444	(9,518)	14,784,926
Expenses						
Program services						
Planning	64,790	—	64,790	18,440	—	18,440
Integrated service delivery	10,660,357	—	10,660,357	8,513,385	—	8,513,385
Policy development	969,144	—	969,144	122,870	—	122,870
Leadership development and sustainability	1,887,853	—	1,887,853	1,996,202	—	1,996,202
Total Program Services	13,582,144	—	13,582,144	10,650,897	—	10,650,897
General and administrative	2,134,099	—	2,134,099	1,608,640	—	1,608,640
Fundraising	51,139	—	51,139	20,592	—	20,592
Total Expenses	15,767,382	—	15,767,382	12,280,129	—	12,280,129
Increase (Decrease) In Net Assets	(68,986)	847,533	778,547	2,514,315	(9,518)	2,504,797
Net Assets - Beginning Of Year	7,142,447	463,502	7,605,949	4,628,132	473,020	5,101,152
Net Assets - End Of Year	$ 7,073,461	$ 1,311,035	$ 8,384,496	$ 7,142,447	$ 463,502	$ 7,605,949

See the notes to financial statements.

URBAN STRATEGIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
ON MODIFIED CASH BASIS
For The Year Ended December 31, 2022

	Planning	Integrated Service Delivery	Policy Development	Leadership Development And Sustainability	Total Program Services	General And Administrative	Fundraising	Total
Salaries	$ 41,137	$ 6,084,519	$ 439,918	$ 998,800	$ 7,564,374	$ 1,075,251	$ 47,292	$ 8,686,917
Payroll taxes	2,708	610,240	40,221	90,530	743,699	84,929	2,428	831,056
Employee benefits	3,454	886,861	38,818	198,038	1,127,171	155,357	1,419	1,283,947
Community support	37	754,914	509	79,638	835,098	—	—	835,098
Computer supplies and equipment	—	103,146	20,016	7,524	130,686	101,832	—	232,518
Consultants, subcontractors and partners	—	708,546	230,825	8,200	947,571	—	—	947,571
Contributions and donations	—	—	18,003	1,491	19,494	471	—	19,965
Dues and subscriptions	223	298,677	48,632	89,307	436,839	20,582	—	457,421
Team training, education and seminars	—	36,274	29,433	139,005	204,712	32,858	—	237,570
Insurance	122	82,248	4,345	14,302	101,017	18,415	—	119,432
Leases	—	56,638	—	31,492	88,130	—	—	88,130
Marketing and advertising	—	171,443	8,226	15,998	195,667	119,289	—	314,956
Finance charges, postage and other organizational	43	16,871	1,416	6,090	24,420	35,323	—	59,743
Occupancy	—	155,578	—	6,668	162,246	1,635	—	163,881
Office expenses	60	58,119	104	5,055	63,338	109,733	—	173,071
Professional fees	—	6,731	—	—	6,731	256,581	—	263,312
Telephone, fax and internet	—	64,738	483	10,454	75,675	19,867	—	95,542
Travel related expenses	17,006	564,814	88,195	185,261	855,276	101,976	—	957,252
	$ 64,790	$ 10,660,357	$ 969,144	$ 1,887,853	$ 13,582,144	$ 2,134,099	$ 51,139	$ 15,767,382

See the notes to financial statements.

URBAN STRATEGIES, INC.

STATEMENT OF FUNCTIONAL EXPENSES
ON MODIFIED CASH BASIS
For The Year Ended December 31, 2021

	Planning	Integrated Service Delivery	Policy Development	Leadership Development And Sustainability	Total Program Services	General And Administrative	Fundraising	Total
Salaries	$ 4,871	$ 5,283,864	$ 36,413	$ 1,180,779	$ 6,505,927	$ 916,938	$ 18,966	$ 7,441,831
Payroll taxes	344	390,462	2,664	87,907	481,377	57,378	983	539,738
Employee benefits	765	740,890	6,209	175,369	923,233	142,528	643	1,066,404
Community support	50	373,110	4,420	117,213	494,793	—	—	494,793
Computer supplies and equipment	—	191,317	436	28,165	219,918	60,478	—	280,396
Consultants, subcontractors and partners	10,000	821,758	71,058	117,236	1,020,052	3,751	—	1,023,803
Contributions and donations	—	—	—	—	—	7,500	—	7,500
Dues and subscriptions	—	—	—	—	—	27,879	—	27,879
Team training, education and seminars	—	8,033	288	58,556	66,877	2,297	—	69,174
Insurance	—	51,037	430	15,646	67,113	14,358	—	81,471
Marketing and advertising	—	50,944	—	6,050	56,994	87,357	—	144,351
Finance charges, postage and other organizational	—	15,779	345	1,749	17,873	52,733	—	70,606
Occupancy	—	53,456	—	13,651	67,107	40,099	—	107,206
Office expenses	—	56,542	—	7,504	64,046	9,869	—	73,915
Professional fees	—	187,420	179	96,862	284,461	150,097	—	434,558
Telephone, fax and internet	—	69,425	16	25,230	94,671	11,592	—	106,263
Travel related expenses	2,410	219,348	412	64,285	286,455	23,786	—	310,241
	$ 18,440	$ 8,513,385	$ 122,870	$ 1,996,202	$ 10,650,897	$ 1,608,640	$ 20,592	$ 12,280,129

URBAN STRATEGIES, INC.

STATEMENT OF CASH FLOWS
ON MODIFIED CASH BASIS

	For The Years Ended December 31,	
	2022	**2021**
Cash Flows From Operating Activities		
Increase in net assets	$ 778,547	$ 2,504,797
Adjustments to reconcile increase in net assets to net cash from operating activities		
Changes in assets and liabilities:		
Accrued interest receivable	(41,829)	(24,144)
Accounts payable and accrued expenses	131,541	307,975
Net Cash Provided By Operating Activities	868,259	2,788,628
Cash Flows From Investing Activities		
Payments for notes receivable	(796,331)	(1,629,453)
Collections of notes receivable	2,181,228	120,140
Advances to related party - net	(6,533)	(2,501)
Net Cash Provided By (Used In) Investing Activities	1,378,364	(1,511,814)
Cash Flows Provided By (Used In) Financing Activities		
Advances from (repayments to) related party - net	(86,058)	761,349
Net Increase In Cash	2,160,565	2,038,163
Cash - Beginning Of Year	6,232,813	4,194,650
Cash - End Of Year	$ 8,393,378	$ 6,232,813

1. Nature Of Operations And Summary Of Significant Accounting Policies

Nature Of Operations

Urban Strategies, Inc. (the Organization) is organized as a not-for-profit organization, under Section 501(c)(3) of the Internal Revenue Code. The mission of the Organization is to build healthy, sustainable urban communities through comprehensive community and economic development. The Organization works with local residents to develop innovative community redevelopment plans; connect human and social service support to the physical redevelopment of the communities and match local, state, federal and private resources to those efforts.

Basis Of Accounting

The financial statements are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. These financial statements include only those transactions for which amounts have been collected or disbursed, except as discussed below.

Basis Of Presentation

Financial statements of not-for-profit organizations measure net assets and net asset activity based on the absence or existence of donor-imposed restrictions. Brief explanations of the net asset categories are presented below:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

Net Assets With Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization does not have net assets with perpetual donor restrictions as of December 31, 2022 or 2021.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of revenue and expenses on modified cash basis.

Consolidation Principles

On June 5, 2020, the Organization purchased the sole membership interest of Flance NMTC Investment Fund, LLC (Flance). On April 29, 2021, Flance's certificate of formation was cancelled and the Organization no longer holds a membership interest as of December 31, 2022 or 2021. The financial statements exclude the accounts of Flance under the modified cash basis of accounting.

Estimates And Assumptions

The Organization uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates

Cash

The Organization invests its excess cash in financial institutions with strong credit ratings and has established guidelines relative to diversification and maturities that maintain safety and liquidity. At times, such amounts may be in excess of the Federal Deposit Insurance Corporation (FDIC) insurance amounts of up to $250,000 per financial institution.

Notes Receivable

The Organization provides predevelopment loans to real estate development projects. Notes receivable for which there is a cash outlay by the Organization are stated at the amount management expects to collect from balances outstanding at year end. Management provides for an allowance based on its estimate of probable losses. Management's periodic evaluation of the adequacy of the allowance is based on the performances of past loss experience, known and other risks inherent in the portfolio, specific impaired notes, adverse situations that may affect the borrower's ability to repay, estimated value of any underlying collateral and current economic conditions. Based on management's evaluation, no allowance was considered necessary at December 31, 2022 or 2021.

Interest income is recognized when earned in accordance with the loan terms.

Notes receivable that are contributed to the Organization, and thus there was no cash outlay for the Organization, or notes receivable that are payable from surplus cash are not recorded by the Organization. Any subsequent cash receipts, either of principal or interest, are recognized only to the extent cash payment is received.

Contributions

The Organization reports gifts of cash and other assets as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Donor-restricted support is reported as an increase in net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to without donor restrictions and reported in the statement of revenues and expenses on modified cash basis as net assets released from restrictions.

The Organization recognizes gifts of cash and other assets when cash or other assets are received.

Grant Revenue

The Organization receives grant and contract revenue from governmental and private sources. Grant revenue is recognized as cash is received.

Program Revenue

The Organization earns fees for services rendered for providing community development to Public Housing Authorities, city governments, institutions, foundations, developers, property managers, community members and other stakeholders. Program revenue is recognized as cash is received.

Description Of Program Services And Supporting Activities

The following program services and supporting activities are included in the accompanying financial statements:

Planning

Community Planning And Human Capital Development - The Organization works with current and former residents, public housing authorities (PHA), city government officials, community organizations, foundations and other stakeholders to facilitate community engagement processes around neighborhood conditions and human services needs. The process typically includes gathering data from existing sources, both formally and informally, surveying residents, assessing service and amenity needs, holding facility town hall meetings and facilitating focus groups with key stakeholders.

Through the community engagement process, stakeholders' priorities are identified, and the Organization develops a human capital plan that is integrated with the planned physical revitalization based on the community's vision. Because the Organization is mindful of the existing and authentic strengths of a community, its human capital plans focus on collaboration, building on community assets and strengthening capacity while avoiding duplication of services.

Early Project Development - The Organization is sometimes engaged by one of the developers, municipalities and housing authorities to assist with early development of projects. This work includes traveling to potential project sites to assess the suitability of the community for a mixed-income redevelopment, assess the human capital needs that must be addressed as part of that redevelopment, meet with local officials to engage in preliminary discussion about the type of scope of the potential redevelopment project and project costs and conduct early investigation of potential funding sources.

Economic Development - Residents in revitalizing communities desire nearby neighborhood amenities such as commercial, green, and communal spaces for convenience. These amenities also attract new residents. Communities engage the Organization to develop neighborhood-based economic development plans, including new commercial enterprises and enhancements to existing commercial and retail efforts. The Organization has the expertise to design business and implementation plans, capacity studies and funding/capital access plans to help communities build vibrant commercial corridors. The Organization also supports the design and implementation of social enterprises that empower residents economically by connecting them to business development opportunities.

Enhanced Schools - The Organization believes that improving schools is central to every re-emerging community. For more than 10 years, the Organization has worked in neighborhood elementary schools to establish and maintain mixed-income communities and support social, economic and racial integration. The Organization has worked in partnership with St. Louis, Memphis, Baltimore, San Francisco, Sacramento, San Antonio, Pittsburgh, Columbus, Miami, Louisville, Tulsa, and Minneapolis to lead improvements in physical infrastructure, governance, curriculum, technology and community engagement in neighborhood schools and support academic achievement as a tool for ensuring positive economic mobility. The Organization also recognizes that setting or changing school policy is beyond its control, which is why it is critical that it not only support schools by working within the system, but also supporting the development or implementation of ancillary programming outside of school hours to support high academic achievement.

Supportive Housing - Certain populations require additional services or physical accommodations due to physical disability, developmental limitations or homelessness, and the Organization is committed to maximizing opportunities for all to live successfully and to achieve the greatest possible degree of self-sufficiency where they live.

The Organization works with organizations representing populations with special housing needs to design frameworks and financial structures that help residents to live independently with both pride and appropriate support systems.

Integrated Service Delivery

Healthy Living - Limited access to health insurance and treatment for physical and mental health issues, as well as the lack of health education and prevention efforts, is a significant barrier for low-income families attempting to achieve self-sufficiency. The Organization designs community health initiatives that are directly linked to key physical and mental health indicators. Anecdotal and quantitative data on the impact of healthy living on community vitality is often a basis for raising new funds to support healthy living initiatives.

CHOICE Neighborhoods Initiative "People" Component - The U.S. Department of Housing and Urban Development's CHOICE Neighborhood Initiative requires that a plan and implementation strategy for Community and Supportive Services be put in place to help residents of redeveloping neighborhoods make progress toward self-reliance. The Organization works with PHAs across the country to creatively design and implement services that address the specialized needs of individuals and families and link them to a variety of relocation services. The Organization also designs comprehensive plans in collaboration with the community so that the plan reflects a community's values and vision for future strength.

Senior Programming - Senior living facilities are only as successful as the programming and services put in place to support their residents, and the Organization is committed to continuously expanding its knowledge about aging, improving the design of senior facilities and making superior services available to the senior residents it serves. The Organization works with property management companies and PHAs across the country to assist in the physical design of senior housing facilities and the development of a network of programs that enhance and support the independent living of elderly residents. The Organization has conducted research into successful senior living and has considerable experience crafting and implementing policy affecting seniors.

Community Centers - At several mixed-income housing sites under development by property management companies, the Organization has been contracted to manage and coordinate programming in a community center building. The Organization is responsible for staffing, operating and maintaining the facility. The Organization recruits service partners to offer programming that meets the needs of residents and to manage those partnerships. The Organization also engages in outreach and marketing efforts to inform residents and the larger community of the opportunities available at the community center.

Policy Development:

The Policy Development program focuses on influencing local, state and federal policies on economic mobility, housing, education and health in service of the Organization's mission. The Organization influences policy through the development of written policy suggestions based on best practices that the Organization has developed, meeting with leaders in the field to share experience from other projects and participating in coalitions with partner organizations seeking the same results.

Leadership Development And Sustainability

Capacity Building - The Organization provides technical support and assistance to other organizations in the communities where it works. The goal of this assistance is to help build the capacity of those smaller organizations to serve more residents and improve the quality of their programs, making the community more self-sustaining. Examples of such capacity-building projects include working with small social service not-for-profit organizations to help them increase the quality of their programs and working with a business enterprise started by a group of residents to help them scale that business up.

Community Services Liaisons - Community Services Liaisons are the Organization's social service specialists who support residents and neighborhoods across the country. Liaisons work with residents to develop community awareness and participation in activities on the property and within the larger community. They also assist residents in self-improvement, self-sufficiency and community building. The Organization developed the Community Services Liaison position to support the success of residents in new mixed-income communities.

Fund Development - Funding is critical to the work of rebuilding communities. In conjunction with community planning efforts, the Organization develops strategies for building human capital and economic development plans.

The Organization also designs innovative funding strategies that combine public and private resources. By leveraging and reallocating existing resources, identifying key partnerships and locating new sources of funds, the Organization seeks to improve the access of children and adults to high-quality facilities and programs without placing major new burdens on cities that may be facing scarcities of resources.

Literacy Initiatives - Strong reading skills are vital to success in school and the workplace. The Organization has begun to develop and implement specialized programs for child and adult literacy that are integrated with other Community Support Services or Human Capital programming.

Resident Leadership - A sustainable community must have empowered residents who have the ability to assist in the planning and implementation process. The Organization works directly with residents representing past and emerging community leadership to ensure that the local voice is broad and deep. The Organization engages and cultivates prospective resident leaders to build their capacity to lead through targeted training programs, and it achieves its goals by building relationships with residents, earning trust and demonstrating excellence in its product.

Workforce Development - Residents of low-income communities often have multiple barriers to employment. The Organization works directly with residents seeking to re-enter the workforce, connecting them to appropriate job and entrepreneurial opportunities, supporting the development of good work habits and professional conduct and providing a set of supportive services to help them manage other areas of their lives that may impact their success at work.

General And Administrative

Includes the functions necessary to maintain an equitable employment program, ensure an adequate working environment, provide coordination and articulation of the Organization's program mission, secure proper administrative functioning of the Board of Directors and manage the financial and budgetary responsibilities of the Organization.

Fundraising

Provides the structure necessary to encourage and secure financial support from organizations, foundations, corporations and government entities.

Expenses

Expenses are recognized by the Organization on an accrual basis.

Functional Expense Allocation

The statement of functional expenses on modified cash basis presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Organization are reported as specific to that functional area. Expenses that benefit multiple functional or program areas have been allocated across programs and other supporting services based on salary time studies.

Tax Status

The Organization is exempt from federal income taxes on its related, exempt activities under of Section 501(c)(3) of the Internal Revenue Code.

Subsequent Events

Management evaluates subsequent events through the date the financial statements are available for issue, which is the date of the Independent Auditors' Report.

2. Notes Receivable

During 2017, the Organization entered into a line of credit agreement with McCormack Baron Salazar, Inc. (MBS), to provide a line of credit loan facility in the aggregate amount of $3,000,000 to be disbursed as sub-loans for predevelopment and site-related expenses necessary to advance an eligible housing development. Each sub-loan is unsecured and bears interest at an annual rate of 4.25% over the 30-day LIBOR as reported in the "Money Rates" section of the Wall Street Journal Eastern Edition, with a ceiling of 8%. Interest payments shall be due and payable monthly, with the first payment due the first day of the second month following sub-loan closing, and each subsequent payment is due the first day of each month thereafter, up to the sub-loan maturity date. The maximum term of each sub-loan shall be 24 months. The entire unpaid principal balance of the sub-loan, together with all accrued and unpaid interest, and all other fees, costs and charges, if any, shall be due and payable in full.

During 2019, the Organization entered into a sub-loan promissory note with Twin Rivers Phase 3, LP in the maximum principal amount of $500,000. The loan bore interest as stated above and had an original maturity date of October 25, 2021. During 2021, the maturity date was extended to October 25, 2022. During 2022, the loan was repaid in full.

During 2019, the Organization entered into a sub-loan promissory note with Twin Rivers Phase 4, LP in the principal amount of $500,000. The loan bore interest as stated above and had an original maturity date of October 25, 2021. During 2020, the maximum principal balance was reduced to $300,000. During 2021, the maturity date was extended to May 31, 2023. During 2023, the loan was repaid in full.

During 2020, the Organization loaned funds to Oakland and The World Enterprises in the principal amount of $150,000. The loan was unsecured, bore interest at an annual rate of 4.75% and had an original maturity date of July 1, 2021. On July 1, 2021, the maturity date was extended to July 1, 2022, at which time the note and all unpaid accrued interest was due. During 2022, the loan was repaid in full.

During 2020, the Organization loaned funds to Parade Park, LP in the principal amount of $150,000. However, only $120,140 was drawn. The loan was unsecured, bore interest at an annual rate of 4.75% and additional fee of 10% of the loan amount. The loan matured on August 3, 2021, at which time the note and all unpaid accrued interest was due. During 2021, the loan was repaid in full.

During 2021, the Organization loaned funds to 7th & Campbell, LP with a maximum principal amount of $1,600,000. The loan was unsecured, bore interest at an annual rate of 4.75% and matured on July 1, 2022. During 2022, the loan was repaid in full.

During 2021, the Organization loaned funds to Innovation Square Phase I, LLC in the principal amount of $300,000. The loan was unsecured, bore interest at an annual rate of 2.00% and matured on August 1, 2022. During 2022, the loan was repaid in full.

During 2022, the Organization loaned funds to Plaza East Associates, LP in the principal amount of $50,000. The loan is unsecured, bears no interest, and had an original maturity date of December 31, 2022. During 2023, the maturity date was extended to December 31, 2024.

During 2022, the Organization loaned funds to 23 & Telegraph, LP with a maximum principal amount of $400,000. The loan is unsecured, bears interest at an annual rate of 3.50% and had an original maturity date of November 13, 2023. During 2023, the maturity date was extended to December 31, 2024.

Notes receivable consists of the following as of December 31, 2022:

	Maximum Principal Amount	2022	2021
Twin Rivers Phase 3, LP	$ 500,000	$ —	$ 136,755
Twin Rivers Phase 4, LP	300,000	235,609	152,912
Oakland and The World Enterprises	150,000	—	150,000
7th & Campbell, LP	1,600,000	—	1,285,772
Innovation Square Phase I, LLC	300,000	—	300,000
Plaza East Associates, LP	50,000	50,000	—
23 & Telegraph, LP	400,000	354,933	—
Total		$ 640,542	$ 2,025,439

3. Line Of Credit

The Organization entered into a line-of-credit agreement with Enterprise Bank & Trust. The agreement allows for maximum borrowings of $520,000 and is secured by a Commercial Security Agreement covering all assets, bearing interest equal to 1% over the Enterprise Bank Prime Rate (9.5% at December 31, 2022). The line-of-credit agreement expired in May 2023 and was extended to May 2024. The Organization did not have any credit borrowings during 2022 or 2021, and no amount remained payable as of December 31, 2022 or 2021.

4. Net Assets

Net assets with donor restrictions are subject to the following donor-imposed purpose restrictions at December 31, 2022 and 2021:

	2022	2021
Community development funds	$ 745,269	$ —
Integrated service delivery	251,930	343,507
Leadership development and sustainability	313,454	114,050
Policy development	382	5,945
	$ 1,311,035	$ 463,502

Net assets were released from donor-imposed restrictions for the years ended December 31, 2022 and 2021 as follows:

	2022	2021
Community development funds	$ 54,731	$ —
Integrated service delivery	732,198	292,828
Leadership development and sustainability	50,596	50,000
Policy development	5,563	55
	$ 843,088	$ 342,883

5. Leases

The Organization leases certain portions of its equipment and its office facilities under operating lease arrangements. The future minimum lease payments under noncancellable operating leases at December 31, 2022 are as follows:

Year	Amount
2023	$ 82,837
2024	69,979
2025	55,734
2026	50,115
2027	51,057
Thereafter	357,353
	$ 667,075

6. Related Party Transactions

At December 31, 2022 and 2021, unpaid advances due to Urban Strategies Memphis Hope, Inc., a company affiliated with the Organization through common management, amounted to $168,732 and $254,790, respectively.

At December 31, 2022 and 2021, unpaid advances due from COVAM Community Development Corporation, a not-for-profit entity affiliated with the Organization through common management, amounted to $118,070 and $111,537, respectively.

7. Economic Concentration

During 2022 and 2021, the Organization received program revenues of $2,055,126 and $2,151,116, respectively, from MBS and McCormack Baron Management (MBM). Both companies are owned by MBA Properties, Inc. (MBA) and collectively comprised 12% and 15% of total revenues and support in 2022 and 2021, respectively.

Future operations could be affected by changes in the economic condition of MBS, MBM or their parent company MBA.

8. Deferred Compensation Plan

The Organization has a 401(k) savings plan (the Plan) covering eligible full-time employees. The Plan allows participants to defer a portion of eligible compensation on a tax-deferred basis and provides for a contribution of 3% of base salary to all eligible full-time employees. The contribution amounted to $36,012 and $40,933 in 2022 and 2021, respectively.

9. Availability Of Financial Assets And Liquidity

The Organization has the following liquid assets available for general expenditures in the next year:

	December 31, 2022	December 31, 2021
Cash	$ 8,393,378	$ 6,232,813
Notes receivable	235,609	1,872,527
Less: Amounts subject to donor restrictions	(1,311,035)	(463,502)
Financial assets available to meet cash needs for general expenditures within one year	$ 7,317,952	$ 7,641,838

Board designated restrictions are not presented as reductions to the liquidity above since the collection of payments on the notes receivables release the board's designation and the payments received can be used for the general expenditures of the Organization unless restricted by a donor. The Organization is supported by grant revenue and contributions. A donor's restrictions can require resources to be used in a particular manner or in a future period, therefore, some financial assets may not be available for general expenditure within one year.

10. Contingency

The Organization is subject to various risks and uncertainties in the ordinary course of business. The Organization's management and legal counsel assess any contingent liabilities, and such assessment involves an exercise of judgment. Management is of the opinion that they have complied with all legal requirements to which they are subject, and there are no items that will have a material adverse effect on the financial statements.

Urban Strategies Approved 2023 Budget

Project	Type of Income	Revenue	Exp	Profit/Loss	Type
Total Temporary Restricted Grants		**710,026**	**680,033**	**29,993**	
Total Programs (Grants and Contracts)		**25,396,185**	**21,472,769**	**3,923,416**	
Total Grants, Program Grants and Contracts		**26,306,211**	**22,262,803**	**4,043,408**	
2023 Net Operating Income				**922,788**	

MCCORMACK
BARON
SALAZAR

June 28, 2024

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, NV 89101

RE: Desert Pines
Nevada Climate Strategy & Greenhouse Gas Reduction

Dear Executive Director,

McCormack Baron Salazar, Inc. (MBS) is the real estate development partner with Urban Strategies, Inc. (USI) for the redevelopment of the Desert Pines Golf Course located in the City of Las Vegas, Nevada. In partnership with USI, we commit to building a sustainable development that is a model for resource conservation and energy efficiency.

As such, please accept this letter as our commitment to comply with the State of Nevada's Climate Strategy goals during the design and redevelopment of Desert Pines.

We also commit to working with our sustainability team and consultants to ensure that our proposed development incorporates all state requirements set forth in NRS 445B.380 and 704.7820, as applicable, as well as best practices recommended for the reduction of greenhouse gas emissions.

If you have any questions on the scope of work and/or any additional questions, please feel free to contact me directly at (213) 236-2676 or by email at antonio.bermudez@McCormackBaron.com.

Should you have any questions please feel free to contact me at (213) 236-2676.

Sincerely,



Antonio Bermúdez
Project Manager

cc:

MCCORMACK
BARON
SALAZAR

June 8, 2024

Vince Saavedra, Executive Secretary
Southern Nevada
Building and Construction Trades Council
8965 S. Eastern Ave., Suite 260
Las Vegas, NV 89123

Re: Letter of Intent for Desert Pines Golf Course Redevelopment Project

Dear Mr. Saavedra:

As you are aware, McCormack Baron Salazar has been pursuing plans for the redevelopment of the site within the City of Las Vegas, Nevada that is now the Desert Pines Golf Course ("Desert Pines Redevelopment Project"). It is anticipated that the redevelopment to take place shall include, but is not limited to, the demolition of existing structures and terrain, grading, paving and abatement of existing structures and improvements, construction of buildings and facilities to include, but not be limited to multi-family affordable housing, maintenance buildings, retail and commercial space ("Desert Pines Redevelopment Project Work").

We are writing to you in connection with our desire and commitment that Union labor be used for the construction of the Desert Pines Redevelopment Project. It is understood that the final plans for the Desert Pines Redevelopment Project may be subject to design changes and modifications or may be modified or revised as a result of the approval by those public agencies possessing lawful approval authority over the Desert Pines Redevelopment Project, and that our commitment, set forth in this letter, is that the PLA will apply to the Desert Pines Redevelopment Project, as finally approved by such entities and agencies.

Consistent with our proprietary interests in an efficient and harmonious workforce for the Desert Pines Redevelopment Project and in order to minimize the risk of jobsite friction that may arise at a common-situs jobsite, we have determined, in the exercise of our discretion and authority as owner and a purchaser of services to only engage a general contractor ("GC") and subcontractors for covered work that will enter into a Project Labor Agreement ("PLA") with the Southern Nevada Building Trade Unions ("Council") and your affiliated construction Unions. Upon selecting the GC for covered work, we will direct the GC to sign a PLA for all covered Desert Pines Redevelopment Project Work. Should we self-perform covered work or act as a general contractor on the Desert Pines Redevelopment Project, we commit to the terms of a PLA for this Project, to be negotiated consistent with the terms of this LOI.

We will require such general contractor to execute a PLA and require that each contractor and subcontractor performing covered Desert Pines Redevelopment Project Work covered by the PLA execute a Letter of Assent to the PLA, agreeing to be bound thereby.

As we have discussed, not all work on the Desert Pines Redevelopment Project will be covered by the PLA. For example, we anticipate that the commercial spaces will be leased to tenants, who may need contractors to perform tenant-improvements; such work will be outside the scope of the PLA. As another example, any work outside of construction will also not be covered by the PLA, such as property management and any work performed by tenants' businesses. In addition, construction work on residential for-sale products (e.g. single family homes, townhomes, etc.), that are four stories or lower will not be covered by the PLA, except that multifamily affordable housing (as defined by Nevada Revised Statutes (NRS) 278.0105) will be covered by the PLA. However, if McCormack Baron Salazar, the GC selected for the work, or their designee performs tenant improvements in a commercial space before the Certificate of Occupancy for that space has been issued, such work shall be covered by the PLA.

As we have also discussed, the PLA will provide for a competitive bidding process that ensures well qualified contractors perform work on the Project, so long as the competitive bidder agrees to be bound to the terms of the PLA.

We understand that it is the policy of the Council to support good and responsible construction that provides for Union wages, fringe benefits and working conditions. We assume that projects being constructed under the terms and conditions of a PLA negotiated with the Council meet the Council's standards with respect to responsible construction in the sense that this Project will provide good, safe and efficient jobs. Thus, we understand that the Council and its members will publicly support this Project, including before any legislative or regulatory bodies from which approval is sought or required for the Project.

Should we, or our general contractor, assign, transfer, or award all or any portion of the covered Desert Pines Redevelopment Project Work to another general contractor ("New General Contractor"), we or our general contractor will require the New General Contractor to sign the PLA prior to New General Contractor's commencement of any covered Desert Pines Redevelopment Project Work. For the avoidance of doubt, this requirement will not apply to work that is not covered by the PLA.

Should we assign, transfer, convey or sell all or any portion of the Desert Pines Redevelopment Project Work or our rights to develop the project to another owner, developer, general contractor or other entity ("Buyer") prior to the execution of the PLA by our general contractor, we will require the Buyer to assume all of our obligations hereunder, and such work shall only be assigned, transferred, conveyed or sold to a Buyer which agrees to have its general contractor sign the PLA prior to the commencement of any Desert Pines Redevelopment Project Work.

Should we assign, transfer, convey or sell all or any portion of the Desert Pines Redevelopment Project Work to another Buyer after the execution of the PLA by our general

contractor but prior to the receipt of a temporary certificate of occupancy on the portion of the Desert Pines Redevelopment Project being assigned, transferred, conveyed or sold, we will require the Buyer to assume all of our obligations hereunder, and such work shall only be assigned, transferred, conveyed or sold to a Buyer which agrees to have its general contractor sign the PLA prior to the commencement of any Desert Pines Redevelopment Project Work.

We shall give the Council reasonable written notice of any intended or actual assignment, transfer, conveyance or sale of all or any portion of the covered Desert Pines Redevelopment Project Work to such New General Contractor.

This letter shall be interpreted so that it be consistent with the law and the parties' mutual interests. Nothing in this letter shall be considered an agreement in violation of the parties' rights, obligations, or the law.

Should you have any questions, please do not hesitate to contact Daniel Falcon at (323) 401-4756 or by email at dfalcon@falcongroupeinc.com. If you do not have any questions, please sign in the space provided below indicating your acknowledgement and agreement as to the terms and conditions set forth above. Once signed, please return a "wet" signature to us for our files. As soon as we have received your signature, we will begin negotiating the terms of the PLA.

MCCORMACK BARON SALAZAR

By: _____

Vincent R. Bennett
President and CEO

Acknowledged and agreed this 8th day of June, 2024.

_____
Vince Saavedra

on behalf of the Southern Nevada Building Trades Unions and its Affiliated Local Unions and District Councils.

Desert Pines
Exhibit 5 – Predevelopment Costs Incurred to Date
06/28/24

Yes, the development has incurred preliminary costs associated with the development. The incurred to date costs include direct and indirect costs associated with the site acquisition, entitlement and the design of the proposed infrastructure improvements. Developer costs include staff overhead, travel and other general administration costs. Third party consultants include master planning, engineering and other technical studies needed for the site feasibility analyses.

The predevelopment work to date, along with going forward work, are necessary and critical components to ensuring the infrastructure horizontal work can be done and the necessary infrastructure will be provided to meet the needs of the master development.

The infrastructure costs to date include:

SUMMARY OF USES OF FUNDS	CURRENT BUDGET		COMPLETED TO DATE	BALANCE AVAILABLE
ARCHITECTURE	184,360.00		112,717.52	71,642.48
ENGINEERING	425,593.00		116,392.50	309,200.50
ENVIRONMENTAL FEES	80,458.00		19,087.36	61,370.64
FINANCING FEES	30,000.00		0.00	30,000.00
PROFESS FEES / OTHER	21,425.00		8,792.09	12,632.91
CONSULTING - OWNERS REP	358,518.00		164,661.10	193,856.90
PROF FEES / LEGAL	134,646.00		78,269.63	56,376.37
CITY FEES	35,000.00		0.00	35,000.00
MISCELLANEOUS	0.00		0.00	0.00
TOTAL	**1,270,000.00**		**499,920.20**	**770,079.80**

Predevelopment funding to date consists of predevelopment loans and developer equity. Additional predevelopment funding will be identified and utilized for the infrastructure plan.

ARTICLES OF INCORPORATION OF A

GENERAL NOT-FOR-PROFIT CORPORATION

HONORABLE JAMES C. KIRKPATRICK
Secretary of State
State of Missouri
Jefferson City, Missouri 65101

We, the undersigned, John L. Davidson, Jr., 1363 Greentree Lane, St. Louis, Missouri 63122, Jerome R. Mandelstamm, 915 S. Bemiston, St. Louis, Missouri 63105, and Linda I. Rands, 332 Gage Drive, St. Louis, Missouri 63135, being natural persons of the age of twenty-one (21) years or more and citizens of the United States, for the purpose of forming a corporation under the "General Not-For-Profit Corporation Law" of the State of Missouri do hereby adopt the following Articles of Incorporation:

ARTICLE ONE

The name of the Corporation is

URBAN STRATEGIES, INC.

ARTICLE TWO

The period of duration of the Corporation is perpetual.

ARTICLE THREE

The address of its initial registered office in the State of Missouri is

721 Olive Street
St. Louis, Missouri 63101

and the name of its initial registered agent at said address is

Jerome R. Mandelstamm

ARTICLE FOUR

The first Board of Directors shall be three (3) in number, their names and addresses being as follows:

Harold J. Gibbons, 212 N. Kingshighway, St. Louis, Missouri 63108
Dr. Donald M. Suggs, 3737 N. Kingshighway, St. Louis, Missouri 63115
Norman J. Tice, 4625 Lindell, St. Louis, Missouri 63108

The number of Directors may be fixed from time to time by the By-Laws of the Corporation except that there shall not be less than three (3) Directors. The Directors shall be elected in the manner and for the terms provided by the By-Laws.

This Corporation shall have no members. The affairs of the Corporation shall be managed by the Board of Directors except to the extent such management may be properly delegated by the Directors in the By-Laws or otherwise. Directors and Officers of the Corporation shall be indemnified to the fullest extent now or hereafter permitted by law in connection with any actual or threatened action or proceeding (including civil, criminal, administrative or investigative proceedings) arising out of their service to the Corporation or to another organization at the Corporation's request. Persons who are not Directors of the Corporation may be similarly indemnified in respect of such services to the extent authorized at any time by the Board of Directors. The provisions of this Article shall be applicable to persons who have ceased to be Directors, Officers, employees or agents, and shall extend to their heirs, assigns and personal representatives.

ARTICLE FIVE

The Corporation is organized exclusively for the following purposes:

1. To consult with and advise various groups, organizations, individuals and governmental bodies concerning the development, management, design and operation of housing of all types and related facilities for persons of low and moderate incomes.

2. To plan, develop, supervise, manage and operate housing of all types and related facilities for persons of low and moderate incomes.

3. To plan, develop, manage and operate programs or projects for the planning, development and operation of housing of all types and related facilities for persons of low and moderate incomes.

4. To participate in and carry out educational, civic and research programs and projects in connection with the planning, development and operation of housing of all types and related facilities for persons of low and moderate incomes.

5. To participate in and carry out various programs and projects related to the above purposes in connection with the social welfare, health, education and culture of persons of low and moderate incomes.

6. To do and engage in any and all lawful activities that may be incidental to or reasonably necessary to any of the foregoing purposes and to have and exercise all other powers or authority now or hereafter conferred upon not-for-profit corporations under the laws of the State of Missouri.

ARTICLE SIX

The Corporation is authorized and empowered, under Missouri law, to accept and receive any and all gifts, devises, contributions, grants or payments heretofore made or hereafter made or intended to be made for the purposes of the Corporation enumerated above.

ARTICLE SEVEN

The Corporation is dedicated exclusively to charitable, educational, civic, political, cultural, social welfare and health purposes and not for gain or individual profit. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its Directors, Officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Five hereof. The Corporation shall not carry on any other activities not permitted to be carried on by a corporation organized under the "General Not-For-Profit Corporation Law" of the State of Missouri as now existing or hereafter amended.

ARTICLE EIGHT

The By-Laws of this Corporation, consistent with these Articles, may be adopted, modified, altered and amended by

the Board of Directors at any regular meeting or any special meeting called for that purpose.

ARTICLE NINE

The Corporation reserves the right to amend its Articles of Incorporation from time to time in any and as many respects as may be permitted by the laws of the State of Missouri in effect at the time of making any such amendment and in the manner prescribed by such laws.

ARTICLE TEN

If for any reason the Directors of the Corporation shall take action to dissolve the same, all assets of the Corporation shall be transferred or conveyed exclusively for the purposes set forth in Article Five.

IN WITNESS WHEREOF, these Articles of Incorporation have been executed, in duplicate, this 9th day of June, 1978.

John L. Davidson, Jr.
JOHN L. DAVIDSON, JR.

Jerome R. Mandelstamm
JEROME R. MANDELSTAMM

Linda I. Rands
LINDA I. RANDS

STATE OF MISSOURI)
)
CITY OF ST. LOUIS)

I do hereby certify that on the 9th day of June, 1978, personally appeared before me John L. Davidson, Jr., Jerome R. Mandelstamm and Linda I. Rands, who being by me first duly sworn declared that they are the persons who signed the foregoing document as Incorporators and that the statements contained therein are true.

Betty L Kuckuck
Notary Public

My Commission Expires:

MY COMMISSION EXPIRES 9/28/81

Betty L. Kuckuck, Notary Public
Commissioned within St. Louis
County for the State of Missouri

FILED AND CERTIFICATE OF INCORPORATION ISSUED

JUN 12 1978

James C. Kirkpatrick

Corporation Dept. SECRETARY OF STATE

No. N00021184

STATE of MISSOURI

JAMES C. KIRKPATRICK, Secretary of State

CORPORATION DIVISION

Certificate of Incorporation
A General Not For Profit Corporation

WHEREAS, duplicate originals of Articles of Incorporation of URBAN STRATEGIES, INC. have been received and filed in the office of the Secretary of State, which Articles, in all respects, comply with the requirements of The General Not For Profit Corporation Law of Missouri:

NOW, THEREFORE, I, JAMES C. KIRKPATRICK, Secretary of State of the State of Missouri, by virtue of the authority vested in me, do hereby certify and declare URBAN STRATEGIES, INC. a body corporate, duly organized this day; that it is entitled to all rights and privileges granted corporations organized under The General Not For Profit Corporation Law of Missouri; that the address of its initial Registered Office in Missouri is 721 Olive St., St. Louis 63101; and that its period of existence is perpetual

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the GREAT SEAL of the State of Missouri, at the City of Jefferson, this 12th day of June, 1978.

James C. Kirkpatrick
Secretary of State

RECEIVED OF: URBAN STRATEGIES, INC.

Ten and no/00---------- Dollars, $ 10.00

For Credit of General Revenue Fund, on Account of Incorporation Tax and Fee.

No. N00021184

Dorothymae Miller
Deputy Collector of Revenue

CORP. #32

URBAN STRATEGIES, INC.

ARTICLE SEVEN is hereby deleted and the following is substituted in lieu thereof:

"ARTICLE SEVEN - The Corporation is dedicated exclusively to charitable and educational purposes and not for gain or individual profit. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its Directors, Officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Five hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the Corporation shall not participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (c) by a corporation organized under the "General Not-For-Profit Corporation Law" of the State of Missouri as now existing or hereafter amended."

FILED AND CERTIFICATE ISSUED

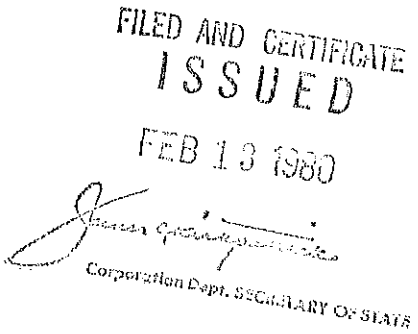
FEB 13 1980

Corporation Dept. SECRETARY OF STATE

ARTICLE TEN is hereby amended by deleting the period at the end of said Article and adding the following:

"in such manner, or to such organization or organizations organized and operated exclusively for charitable and educational

purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any assets not so disposed of shall be disposed of by the Circuit Court of the City of St. Louis, State of Missouri, or of the County in which the principal office of the Corporation is then located, to such organization or organizations as said Court shall determine, which are organized and operated exclusively for charitable and educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law)."



STATE OF MISSOURI

John R. Ashcroft
Secretary of State

CORPORATION DIVISION
CERTIFICATE OF GOOD STANDING

I, JOHN R. ASHCROFT, Secretary of State of the State of Missouri, do hereby certify that the records in my office and in my care and custody reveal that

URBAN STRATEGIES, INC.
N00021184

was created under the laws of this State on the 12th day of June, 1978, and is in good standing, having fully complied with all requirements of this office.

IN TESTIMONY WHEREOF, I hereunto set my hand and cause to be affixed the GREAT SEAL of the State of Missouri. Done at the City of Jefferson, this 12th day of December, 2023.

Secretary of State

Certification Number: CERT-12122023-0001

AMENDED AND RESTATED BYLAWS
OF
URBAN STRATEGIES, INC.
(A Missouri Nonprofit Corporation)

***

These AMENDED AND RESTATED BYLAWS ("Amended Bylaws") are executed and adopted as of April ___, 2024.

RECITALS:

A. URBAN STRATEGIES, INC., a Missouri nonprofit corporation ("the Corporation"), filed its articles of incorporation with the Missouri Secretary of State on June 12, 1978 (the "Articles").
B. On January 25, 1980, the Corporation filed Articles of Amendment to the Articles of Incorporation under the General Not for Profit Corporation Act with the Missouri Secretary of State, amending the Articles.
C. Pursuant to Article IV, Section 8 of the Bylaws of the Corporation, in effect since June 15, 1978, the Bylaws may be altered, amended, or repealed at any meeting of the Board of Directors duly called and convened by a favorable vote of a majority of the Directors authorized to vote.
D. The directors of the Corporation have caused the Bylaws of the corporation to be amended as hereinafter set forth.

NOW, THEREFORE, the Bylaws of the Corporation hereby are amended and restated as set forth herein, and the Secretary shall file these Amended Bylaws in the minute book of the Corporation:

ARTICLE 1
NAME

This corporation shall be known as **Urban Strategies, Inc.**

ARTICLE 2
NATURE AND PURPOSE

The Corporation shall be a nonprofit corporation and is not empowered to engage directly or indirectly in any activity, including the distribution of its assets upon dissolution, that would invalidate its status as an organization exempt from federal income taxation under section 501(a) of the Internal Revenue Code of 1954, as amended (hereinafter referred to as the "Code"), nor engage in any activity not permitted under Section 501(c)(3) of the Code.

The Corporation is organized to consult with and advise various groups, organizations, individuals, and governmental bodies concerning the development, management, design, and operation of housing of all types and related facilities for persons of low and moderate incomes; to plan, develop, supervise, manage, and operate housing of all types and related facilities for

persons of low and moderate incomes; to plan and carry out programs and projects furthering the welfare of persons of low and moderate income; and to participate in research, educational, and civic endeavors to promote the welfare of persons of low and moderate income.

In furtherance of its mission, the Corporation is also committed to engaging in community development work, which includes but is not limited to:

- Partnering with local organizations and governmental bodies to implement development projects aimed at social, economic, and environmental betterment including without limitation the development and operation of affordable housing developments.

- Organizing educational programs and workshops to enhance community skills and knowledge.

- Supporting initiatives that promote sustainability and environmental stewardship.

- Providing assistance and resources for the economic empowerment of underprivileged community members.

The Corporation shall actively involve its members, volunteers, and the community in these endeavors, ensuring transparency and accountability in its efforts through regular reporting and evaluation.

The Corporation is further organized for charitable, scientific, literary and educational purposes, including, for such purposes, the receiving of gifts and contributions and the making of distributions thereof for purposes and activities that qualify as exempt under section 501(c)(3) of the Code; to buy, sell, own, assign, lease, and mortgage any real and personal property, wherever located, and to construct, maintain, own and operate improvements thereon, necessary or incident to the accomplishment of the charitable purposes of the Corporation, as set forth herein.

Alone or in cooperation with other persons or organizations to do any and all lawful acts and things which may be necessary, useful, suitable, or proper for the furtherance, accomplishment, or attainment of any or all of the purposes or powers of the Corporation.

In general, to do any and all acts or things and to exercise any and all powers which may now or hereafter be lawful for the Corporation to do or to exercise under and pursuant to the Missouri Nonprofit Corporation Act, for the purpose of accomplishing any of the purposes of the corporation.

ARTICLE III
OFFICES

The principal office of the Corporation of the State of Missouri shall be located at 100 N. Broadway, Suite 1110, St. Louis, Missouri 63102.The Corporation may have such other offices, either within or without the State of Missouri, as the needs of the Corporation may require from time to time.

The registered office of the Corporation required by the Missouri Nonprofit Corporation Act to be maintained in the State of Missouri may be, but need not be, identical with the principal office in the State of Missouri, and the address of the registered office may be changed from time to time by the Board of Directors.

ARTICLE IV
BOARD OF DIRECTORS

Section 1. General Powers. The business and affairs of the Corporation shall be managed by the Corporation's Board of Directors. The Corporation's Board of Directors shall be self-perpetuating. The Corporation shall have no Members.

Section 2. Number of Directors & Vice President. The Board of Directors shall consist of at least three (3) persons. The current Board of Directors shall consist of five (5) persons. The number of Directors may be increased or decreased from time to time by amendment to the Bylaws; provided however, that such number may not be less than three (3).

Section 3. Election, Term of Office, Number of Terms. The Directors shall serve a one year term. At each Annual Meeting of the Directors of the Corporation, a Director shall be elected to replace the Director whose term of office then expires. The term of office of such Director shall commence on the day of his or her election and shall end on the day of the Annual Meeting of the Directors in the year in which such Director's respective term of office expires. Directors need not be residents of Missouri.

Section 4. Vacancy. In the event that a Director shall die, resign, be disqualified, be removed from office or shall otherwise fail to complete the term for which such Director shall have been elected, the remaining Directors shall elect a successor to such Director, who shall serve for the unexpired term of his predecessor in office and until his successor shall have been elected and qualified.

Section 5. Removal and Resignation. A Director may be removed by the vote of a majority of the other Directors then in office for any violation of the duties of such Director set out in these Bylaws or in the Articles of Incorporation of the Corporation or in the statutes of the State of Missouri. A Director shall only be removed at a Meeting held upon notice given in accordance with these Bylaws. Such notice shall specify that a resolution to remove such Director, identifying him or her by name, and be submitted to a vote of the Directors at such meeting. Any Director may resign at any time by giving written notice to the Board of Directors.

Section 6. Meetings of the Board of Directors.

A. Annual Meetings. The Annual Meeting of the Board of Directors shall be held on the first Thursday of June of each year, for the purpose of electing Officers and Directors and for the transaction of such other business as may come before the meeting.

B. Special Meetings. Special meetings of the Board of Directors may be called by with three (3) days' notice by or at the request of the President or any two Directors, and the call shall specify the time and place of such meeting.

C. Location of Meetings. All Meetings of the Board of Directors shall be held in the City or County of St. Louis, or at such other locations as may be determined by the Board of Directors.

D. Notice of Meetings. Notices of meetings of the Board of Directors shall be in writing, shall state the time, date and place of such Meeting. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting, except in the case of an amendment of the Articles of Incorporation or Bylaws or the removal of a Director, in which case the purpose of the meeting shall be stated and a copy of the proposed amendment provided with the notice of the meeting. Notices of Meetings shall be delivered to each Director by one of the following methods: by personal delivery, by commercial courier or delivery service regularly engaged in business in the Metropolitan St. Louis, Missouri area; by telecopier (fax) transmission, or other wire or wireless communication. All notices of meetings with the Directors shall be sent not less than (10) nor more than sixty (60) days prior to the date of such Meeting; provided, however, that notices of Special Meetings of the Directors may be held upon three (3) days notice, if notice of such meeting is sent by a commercial courier or delivery service or by telecopier (fax) transmission, or by other form of wire or wireless communication, meeting the criteria described in this sub-Section E.

E. Consent to Meeting; Waiver of Notice; All meetings at which all Directors are present and sign a written consent thereto, whether or not previous notice has been given, shall constitute a meeting of the Directors. Any Director may from time to time waive in writing any notice required to be given by law or by these Bylaws. The presence of any Director at a duly called meeting shall be deemed to be the attendance of such Director at said Meeting unless such Director appears and, prior to the transaction of any business at such meeting, specifically protests such Director's lack of proper notice.

F. Quorum. The presence a majority of the Directors then in office shall be necessary to constitute a quorum of Directors. In the absence of a quorum, any meeting may be adjourned, from time to time, by the Directors present at such meeting, but no other business may be transacted. The attendance of a Director in a meeting by conference telephone or by similar communications equipment, whereby all persons participating in such meeting can hear each other, shall constitute the attendance of such Director at such meeting.

G. Voting. At all Meetings of Directors, each Director present at such meeting shall be entitled to one (1) vote upon any proposition submitted to a vote of the Directors.

H. Absences. Three (3) successive unexcused absences of a Director from meetings of the Board of Directors may be treated by the Board as equivalent to the resignation of such Director from the Board of Directors.

I. Consents in Lieu of Meetings. Any action which is required to be or which may be taken at a meeting of the Directors, or of any committee of the Directors, may be taken without a meeting if consents in writing, setting forth the action so taken, are signed by all of the members of the Board or of the committee, as the case may be. Such consents shall have the same force and effect as a unanimous vote at a meeting duly held, and may be certified as such. The Secretary shall file the consents with the minutes of the meetings of the Board of Directors or of the committee, as the case may be. Any written signature required under this Section may be satisfied by facsimile signature, or other digital or electronic signature, that satisfies any federal or state requirement for same, whether relating to Section 355, R.S.Mo. or otherwise.

ARTICLE V
OFFICERS OF THE CORPORATION

Section 1. Designation and Election of Officers. At the Annual Meeting of the Board of Directors each year, the Directors shall elect a Chairman of the Board, President, one or more Vice Presidents, Secretary, and Treasurer. The Board may also appoint such other officers as the Directors determine to be necessary. A person may be elected to simultaneously serve in more than one office of the Corporation, except that the President may not also be the Secretary. In case any such office shall become vacant, such office may be filled by the Board of Directors at any time. Officers need not be Directors nor residents of the State of Missouri.

Section 2. Term of Office. Unless the Board of Directors approves unanimously, the officers shall hold office, at the pleasure of the Board of Directors, for a period of one (1) year commencing n the date of their election. A person elected to fill a vacancy among the officers of the Corporation shall serve for the remainder of the unexpired term of his predecessor in office.

Section 3. Duties of Officers of the Corporation.

A. Chairman of the Board. The Chairman of the Board shall preside at all meetings of the Board of Directors and organize the agenda for meetings of the Board of Directors. The Chairman of the Board shall perform such other duties as generally pertain to the office.

B. President. The President shall generally supervise all of the business and affairs of the Corporation. The President shall perform such duties as may be delegated to him or to her by the Board. The President shall have the power to create committees to conduct the affairs of the Corporation.

C. Vice President. The Vice President shall generally supervise all of the business and affairs of the Corporation. The Vice President shall perform such duties as may be delegated to him or to her by the President or the Board.

D. Secretary. The Secretary shall keep, or cause to be kept, a record of the proceedings at all meetings of the Board of Directors and shall issue notices of all meetings and shall

keep a roll of the attendance of the Directors at all meetings of the Board of Directors. The Secretary shall also attend to all official correspondence of the Corporation.

E. Treasurer. The Treasurer shall coordinate all financial affairs of the Corporation and shall safely keep, or cause to be kept, all monies of the Corporation. At each Annual Meeting of the Board of Directors, the Treasurer shall submit a comprehensive financial statement of the Corporation for the fiscal year last past. The Treasurer shall also report on the financial condition of the Corporation at each Regular Meeting of the Board, and when so directed by the President, the Treasurer shall make a similar report at any Special Meeting of the Board. Upon the expiration of his or her term of office, the Treasurer shall deliver all papers, books, monies, records, securities and other property of the Corporation in his possession to his or her successor or to such other person and the Borad of Directors as they may designate.

F. Assistant Secretaries and Assistant Treasurers. The Assistant Secretaries and Assistant Treasurers, if any, need not be members of the Board of Directors and shall have such duties as may be specified by the Board of Directors.

Section 4. Removal and Resignation. Any office may be removed with or without cause at any Regular Meeting of the Board of Directors or at any special meeting of the Board of Directors called by any two (2) Directors for such purpose by a vote of the majority of the Board of Directors; provided that each Director shall have been given written notice, in accordance with these Bylaws, in advance of any such meeting, that a resolution to remove such officer, identifying him or her by name and title, shall be submitted to the Directors at such meeting. Any officer may resign at any time by giving written notice to the Board of Directors, the Vice President of the Board or the Secretary. Any such resignation shall take effect at the time specified therein; and unless otherwise specified therein, the acceptance of a resignation shall not be necessary to make it effective.

ARTICLE VI
GENERAL PROVISION

Section 1. Contracts, etc., How Executed. Except as otherwise provided or restricted, the Board of Directors may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances; and, unless so authorized, no officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable pecuniarily for any purpose or in any amount.

Section 2. Loans. No loans shall be contracted on behalf of the Corporation and no negotiable paper shall be issued in its name, unless and except as authorized by the Board of Directors in accordance with the provisions of these Bylaws and subsequent Resolutions. When so authorized by the Board of Directors, any officer or agent of the Corporation may effect loans and advances at any time for the Corporation from any bank, trust company, or other institution, or from any firm, corporation or individual, and for such loans and advances may make, execute and deliver promissory notes, bonds or other evidences of indebtedness of the Corporation, and when authorized as aforesaid, as security for the payment of any and all loans, advances,

indebtedness and liabilities of the Corporation, may pledge, hypothecate or transfer any and all stocks, securities, and other personal property at any time held by the Corporation, and to that end endorse, assign and deliver the same in accordance with the Consents and Resolutions of the Corporation.

Section 3. Deposits. All funds of the Corporation shall be deposited from time to time to the credit of the Corporation only with such banks, bankers, trust companies or other depositaries as the Board of Directors may select or as may be selected by any officer or officers, agent or agents of the Corporation.

Section 4. Checks, Drafts, etc. All checks, drafts or other orders for the payment of money, notes, acceptances or other evidences of indebtedness and endorsements for deposit to the credit of the Corporation in any of its duly authorized depositories may be made without countersignature, by the President, Vice President, Treasurer, or by any other officer or agent of the Corporation, to whom the Board of Directors, by resolution, shall have delegated such power, or by hand-stamped impression in the name of the Corporation.

Section 5. General and Special Bank Accounts. The Board of Directors from time to time may authorize the opening and keeping of general and special bank accounts with such banks, trust companies or other depositories as the Board of Directors may select and may make such rules and regulations with respect thereto, not inconsistent with the provisions of these Bylaws, as they may deem expedient.

ARTICLE VII
INDEMNIFICATION

Section 1. Mandatory Indemnification. The Corporation shall indemnify any Director who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which the Director was a party because he or she is or was a Director of the Corporation against reasonable expenses actually incurred by the Director in connection with the proceeding.

Section 2. Permissive Indemnification.

A. The Corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit, or proceeding whether civil, criminal, administrative or investigative, other than an action by or in the right of the Corporation, by reason of the fact that he or she is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation, or is or was serving at the request of the Corporation as a Director, officer, employee or agent of another Corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts pain in settlement actually and reasonably incurred by him or her in connection with such action, suit, or process if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea

of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not at in good faith an din a manner which he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.

B. The Corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that he or she is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a Director, officer, employee or agent of another Corporation, partnership, joint venture, trust or other enterprise against expenses, including attorneys' fees, and amounts paid in settlement actually and reasonably incurred by him or her in connection with the defense or settlement of the action or suit if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation; except that no indemnification shall be made in respect of any claim,. Issue or matter as to which such person shall have been adjudged to be liable for negligence or misconduct in the performance of his or her duty to the Corporation unless and only to the extent that the court in which the action or suit was brought determines upon application that despite adjudication of liability and in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnification for such expenses which the court shall deem proper.

C. To the extent that a Director, officer, employee or agent of the Corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in subsections (A) and (B) of this section, or in defense of any claim, issue or matter therein, he or she shall be indemnified against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection with the action, suit or proceeding.

D. Any indemnification under subsections (A) and (B) of this section, unless ordered by a court, shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the Director, officer, employee or agent is proper in the circumstances because he or she has met the applicable standard of conduct set forth in this section. The determination shall be made by the Board of Directors by a majority vote of the quorum consisting of Directors who were not parties to the action, suit or proceeding, or if such a quorum is not obtainable, or even if obtainable a quorum of disinterested Directors so directs, by independent legal counsel in a written opinion.

E. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the Corporation in advance of the final disposition of the action, suit or proceeding as authorized by the Boad of Directors in the specific case upon receipt of an undertaking by or on behalf of the Director, officer, employee or agent to repay such amount unless it shall ultimately be determined that he or she is entitled to be indemnified by the Corporation as authorized in this section.

F. The indemnification provided by this section shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under Section 537.117, Mo. Rev. Stat. 1986, any other provision of law, the Articles of

Incorporation of the Corporation or these Bylaws or any agreement, vote of disinterested Directors or otherwise, both as to action in his or her official capacity and as to action another capacity while holding such office, and shall continue as to a person who has ceased to be a Director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

G. The Corporation shall have the power to give any further indemnity, in addition to the indemnity authorized or contemplate under such subsections of this section, including subsection (F), to any person who is or was a Director, officer, employee or agent, or to any person who is or was serving at the request of the Corporation as a Director, officer, employee or agent of any other Corporation, partnership, joint venture, trust or other enterprise, provided such further indemnity is either (i) authorized, directed or provided for in the Articles of Incorporation of the Corporation or any duly adopted amendment thereof or (ii) is authorized, directed or provided for in these Bylaws or agreement of the Corporation which has been adopted by a vote of the Board of Directors of the Corporation, and provided further that no such indemnity shall indemnify any person from or on account of such person's conduct which was finally adjudged to have been knowingly fraudulent, deliberately dishonest or willful misconduct.

H. For the purpose of this section, references to "the Corporation" include all constituent corporations absorbed in a consolidation or merger as well as the resulting or surviving corporations so that any person who is or was a Director, officer, employee or agent of such a constituent corporation or is or was serving at the request of such constituent corporation as a Director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise shall stand in the same position under the provisions of this section with respect to the resulting or surviving corporation as he or she would if he or she had served the resulting or surviving corporation in the same capacity.

I. For purposes of this section, the term "other enterprise" shall include employee benefit plan; the term "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and the term "serving at the request of the Corporation" shall include any service as a Director, officer, employee or agent of the Corporation which imposes duties on, or involves services by, such Director, officer, employee or agent with respect to an employee benefit plan, its participants, or beneficiaries; and a person who acted in good faith and in a manner he or she reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be deemed to have acted in a manner "not opposed to the best interests of the Corporation" as referred to in this section.

Section 3. Insurance. The Corporation may purchase and maintain insurance on behalf of an individual who is or was a Director, officer, employee, or agent of the Corporation, or who, while a Director, officer, employee or agent of the Corporation, is or was serving at the request of the Corporation as a Director, officer, employee or agent of another foreign or domestic business or nonprofit Corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against o incurred by him or her in that capacity or arising from his or her status as a Director, officer, employee or agent, whether or not the Corporation

would have power to indemnify the person against the same liability under section (1) or (2) above.

ARTICLE VIII
CONFLICT OF INTEREST

No contract or transaction between the Corporation and one or more of its Directors or officers, or between the Corporation and any other corporation, partnerships, association, or organization in which one or more of its Directors or officers are directors or officers, or have a financial interest, shall be void or voidable solely for that reason, or solely because the Director or officer is present at or participates in the meeting of the Board of committee thereof which authorizes the contract or transaction, or solely because his or her or their votes are counted for such purposes, if the material facts as to his or her relationship or interest and as to the contract or transaction are disclosed or are known to the Board of Directors or the committee, and the Board or committee in good faith, taking into account the fairness of contract or transaction, authorizes the contract or transaction by the affirmative votes of a majority of the disinterested directors present.

ARTICLE IX
AMENDMENTS

Section 1. Method of Amendment. These Bylaws may be amended or may be repealed and new Bylaws adopted only upon the affirmative vote of the Directors then in office; notice of any meeting of the Directors at which any one or more amendments, deletions, additions or other changes to these Bylaws is to be proposed, together with a copy of each and every such proposed amendment, deletion, addition or other change, shall be sent to each Director not less than ten (10) days prior to the date of the meeting at which any and each such amendment, deletion, addition, or change proposed will be submitted to the Director for approval or rejection.

Section 2. Effective Date of Amendment. Amendments of the Bylaws shall become effective upon adoption or at such time as prescribed in the resolution adopting the Amendment.

Section 3. Inconsistency with Articles of Incorporation Prohibited. These Bylaws, or any amendments hereto, may not be inconsistent with the provisions of the Articles of Incorporation.

[Remainder of Page Intentionally Blank]

The undersigned, constituting all of the Board of Directors of Urban Strategies, Inc., hereby adopt the foregoing bylaws as the bylaws of said corporation.

Executed as of the ___ day of April, 2024.

_____

_____

_____

_____

_____

Certificate by Secretary

I DO HEREBY CERTIFY AS FOLLOWS:

That I am the duly elected, qualified and acting Secretary of the above named corporation; that the foregoing bylaws were adopted as the bylaws of said corporation on the date set forth above by the Board of Directors of said corporation.

IN WITNESS WHEREOF, I have hereto set my hand and affixed the corporate seal as of this ___ day of _____, 2024.

_____

, Secretary

AMENDED AND RESTATED BYLAWS
OF
URBAN STRATEGIES, INC.
(A Missouri Nonprofit Corporation)

* * *

These AMENDED AND RESTATED BYLAWS ("Amended Bylaws") are executed and adopted as of March 18, 2009.

RECITALS:

A. URBAN STRATEGIES, INC., a Missouri nonprofit corporation ("the Corporation"), filed its articles of incorporation with the Missouri Secretary of State on June 12, 1978 (the "Articles").

B. On January 25, 1980, the Corporation filed Articles of Amendment to the Articles of Incorporation under the General Not For Profit Corporation Act with the Missouri Secretary of State, amending the Articles.

C. Pursuant to Article IV, Section 8 of the Bylaws of the Corporation, in effect since June 15, 1978, the Bylaws may be altered, amended, or repealed at any meeting of the Board of Directors duly called and convened by a favorable vote of a majority of the Directors authorized to vote.

D. The directors of the Corporation have caused the Bylaws of the corporation to be amended as hereinafter set forth.

NOW, THEREFORE, the Bylaws of the Corporation hereby are amended and restated as set forth herein, and the Secretary shall file these Amended Bylaws in the minute book of the Corporation:

ARTICLE I
NAME

This corporation shall be known as **Urban Strategies, Inc.**

ARTICLE II
NATURE AND PURPOSE

The Corporation shall be a nonprofit corporation and is not empowered to engage directly or indirectly in any activity, including distribution of its assets upon dissolution, that would invalidate its status as an organization exempt from federal income taxation under section 501(a) of the Internal Revenue Code of 1954, as amended (hereinafter referred to as the "Code"), nor engage in any activity not permitted under Section 501(c)(3) of the Code. All references to the Code contained herein are deemed to include corresponding provisions of any future United States Internal Revenue Law.

The Corporation is organized to consult with and advise various groups, organizations, individuals and governmental bodies concerning the development, management, design and operation of housing of all types and related facilities for persons of low and moderate incomes; to plan, develop, supervise, manage and operate housing of all types and related facilities for persons of low and moderate incomes; to plan and carry out programs and projects furthering the welfare of persons of low and

moderate income; and to participate in research, educational, and civic endeavors to promote the welfare of persons of low and moderate income.

The Corporation is further organized for charitable, scientific, literary and educational purposes, including, for such purposes, the receiving of gifts and contributions and the making of distributions thereof for purposes and activities that qualify as exempt under section 501(c)(3) of the Code; to buy, sell, own, assign, lease and mortgage any real and personal property, wherever located, and to construct, maintain, own and operate improvements thereon, necessary or incident to the accomplishment of the charitable purposes of the Corporation, as set forth herein.

Alone or in cooperation with other persons or organizations to do any and all lawful acts and things which may be necessary, useful, suitable, or proper for the furtherance, accomplishment, or attainment of any or all of the purposes or powers of the Corporation.

In general, to do any and all acts or things and to exercise any and all powers which may now or hereafter be lawful for the Corporation to do or to exercise under and pursuant to the Missouri Nonprofit Corporation Act, for the purpose of accomplishing any of the purposes of the corporation.

ARTICLE III
OFFICES

The principal office of the Corporation in the State of Missouri shall be located at 1415 Olive Street, Suite 209, St. Louis, Missouri 63103. The Corporation may have such other offices, either within or without the State of Missouri, as the needs of the Corporation may require from time to time.

The registered office of the Corporation required by the Missouri Nonprofit Corporation Act to be maintained in the State of Missouri may be, but need not be, identical with the principal office in the State of Missouri, and the address of the registered office may be changed from time to time by the Board of Directors.

ARTICLE IV
BOARD OF DIRECTORS

Section 1. General Powers. The business and affairs of the Corporation shall be managed by the Corporation's Board of Directors. The Corporation's Board of Directors shall be self-perpetuating. The Corporation shall have no Members.

Section 2. Number of Directors & Vice President. The Board of Directors shall consist of at least three (3) persons. The current Board of Directors shall consist of five (5) persons. The number of Directors may be increased or decreased from time to time by amendment to the Bylaws; provided however, that such number may not be less than three (3).

Section 3. Election, Term of Office, Number of Terms. The Directors shall serve a one year term. At each Annual Meeting of the Directors of the Corporation, a Director shall be elected to replace the Director whose term of office then expires. The term of office of such Director shall commence on the day of his or her election and shall end on the day of the Annual Meeting of the Directors in the year in which such Director's respective term of office expires. Directors need not be residents of Missouri.

Section 4. Vacancy. In the event that a Director shall die, resign, be disqualified, be removed from office or shall otherwise fail to complete the term for which such Director shall have been elected, the remaining Directors shall elect a successor to such Director, who shall serve for the unexpired term of his predecessor in office and until his successor shall have been elected and qualified.

Section 5. Removal and Resignation. A Director may be removed by the vote of a majority of the other Directors then in office for any violation of the duties of such Director set out in these Bylaws or in the Articles of Incorporation of the Corporation or in the statutes of the State of Missouri. A Director shall only be removed at a Meeting held upon notice given in accordance with these Bylaws. Such notice shall specify that a resolution to remove such Director, identifying him or her by name, and be submitted to a vote of the Directors at such Meeting. Any Director may resign at any time by giving written notice to the Board of Directors.

Section 6. Meetings of the Board of Directors.

A. Annual Meetings. The Annual Meeting of the Board of Directors shall be held on the first Thursday of June of each year, for the purpose of electing Officers and Directors and for the transaction of such other business as may come before the meeting.

B. Special Meetings. Special meetings of the Board of Directors may be called by with three (3) days' notice by or at the request of the President or any two Directors, and the call shall specify the time and place of such meeting.

C. Location of Meetings. All Meetings of the Board of Directors shall be held in the City or County of St. Louis, or at such other locations as may be determined by the Board of Directors.

D. Notice of Meetings. Notices of meetings of the Board of Directors shall be in writing, shall state the time, date and place of such Meeting. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting, except in the case of an amendment of the Articles of Incorporation or Bylaws or the removal of a Director, in which case the purpose of the meeting shall be stated and a copy of the proposed amendment provided with the notice of the meeting. Notices of Meetings shall be delivered to each Director by one of the following methods: by personal delivery; by commercial courier or delivery service regularly engaged in business in the Metropolitan St. Louis, Missouri area; by telecopier (fax) transmission, or other wire or wireless communication. All notices of meetings of the Directors shall be sent not less than (10) nor more than sixty (60) days prior to the date of such Meeting; provided, however, that notices of Special Meetings of the Directors may be held upon three (3) days notice, if notice of such Meeting is sent by a commercial courier or delivery service or by telecopier (fax) transmission, or by other form of wire or wireless communication, meeting the criteria described in this sub-Section E.

E. Consent to Meeting; Waiver of Notice; All meetings at which all Directors are present and sign a written consent thereto, whether or not previous notice has been given, shall constitute a meeting of the Directors. Any Director may from time to time waive in writing any notice required to be given by law or by these Bylaws. The presence of any Director at a duly called meeting shall be deemed to be the attendance of such Director at said Meeting unless such Director appears and, prior to the transaction of any business at such meeting, specifically protests such Director's lack of proper notice.

F. Quorum. The presence a majority of the Directors then in office shall be necessary to constitute a quorum of Directors. In the absence of a quorum, any meeting may be adjourned, from time to time, by the Directors present at such meeting, but no other business may be transacted. The attendance of a Director in a meeting by conference telephone or by similar communications equipment, whereby all persons participating in such meeting can hear each other, shall constitute the attendance of such Director at such meeting.

G. Voting. At all Meetings of Directors, each Director present at such meeting shall be entitled to one (1) vote upon any proposition submitted to a vote of the Directors.

H. Absences. Three (3) successive unexcused absences of a Director from meetings of the Board of Directors may be treated by the Board as equivalent to the resignation of such Director from the Board of Directors.

I. Consents in Lieu of Meetings. Any action which is required to be or which may be taken at a meeting of the Directors, or of any committee of the Directors, may be taken without a meeting if consents in writing, setting forth the action so taken, are signed by all of the members of the Board or of the committee, as the case may be. Such consents shall have the same force and effect as a unanimous vote at a meeting duly held, and may be certified as such. The Secretary shall file the consents with the minutes of the meetings of the Board of Directors or of the committee, as the case may be. Any written signature required under this Section may be satisfied by facsimile signature, or other digital or electronic signature, that satisfies any federal or state statutory requirement for same, whether relating to Section 355, R.S.Mo. or otherwise.

ARTICLE V
OFFICERS OF THE CORPORATION

Section 1. Designation and Election of Officers. At the Annual Meeting of the Board of Directors each year, the Directors shall elect a Chairman of the Board, President, one or more Vice Presidents, Secretary, and Treasurer. The Board may also appoint such other officers as the Directors determine to be necessary. A person may be elected to simultaneously serve in more than one office of the Corporation, except that the President may not also be the Secretary. In case any such office shall become vacant, such office may be filled by the Board of Directors at any time. Officers need not be Directors nor residents of the State of Missouri.

Section 2. Term of Office. Unless the Board of Directors approves unanimously, the officers shall hold office, at the pleasure of the Board of Directors, for a period of one (1) year commencing on the date of their election. A person elected to fill a vacancy among the officers of the Corporation shall serve for the remainder of the unexpired term of his predecessor in office.

Section 3. Duties of Officers of the Corporation.

A. Chairman of the Board. The Chairman of the Board shall preside at all meetings of the Board of Directors and organize the agenda for meetings of the Board of Directors. The Chairman of the Board shall perform such other duties as generally pertain to the office.

B. President. The President shall generally supervise all of the business and affairs of the Corporation. The President shall perform such duties as may be delegated to him or to her by the Board. The President shall have the power to create committees to conduct the affairs of the Corporation.

C. Vice President. The Vice President shall generally supervise all of the business and affairs of the Corporation. The Vice President shall perform such duties as may be delegated to him or to her by the President or the Board.

D. Secretary. The Secretary shall keep, or cause to be kept, a record of the proceedings at all meetings of the Board of Directors and shall issue notices of all meetings and shall keep a roll of the attendance of the Directors at all meetings of the Board of Directors. The Secretary shall also attend to all official correspondence of the Corporation.

E. Treasurer. The Treasurer shall coordinate all financial affairs of the Corporation and shall safely keep, or cause to be kept, all monies of the Corporation. At each Annual Meeting of the Board of Directors, the Treasurer shall submit a comprehensive financial statement of the Corporation for the fiscal year last past. The Treasurer shall also report on the financial condition of the Corporation at each Regular Meeting of the Board, and when so directed by the President, the Treasurer shall make a similar report at any Special Meeting of the Board. Upon the expiration of his or her term of office, the Treasurer shall deliver all papers, books, monies, records, securities and other property of the Corporation in his possession to his or her successor or to such other person and the Board of Directors may designate.

F. Assistant Secretaries and Assistant Treasurers. The Assistant Secretaries and Assistant Treasurers, if any, need not be members of the Board of Directors and shall have such duties as may be specified by the Board of Directors.

Section 4. Removal and Resignation. Any officer may be removed with or without cause at any Regular Meeting of the Board of Directors or at any special meeting of the Board of Directors called by any two (2) Directors for such purpose by a vote of the majority of the Board of Directors; provided that each Director shall have been given written notice, in accordance with these Bylaws, in advance of any such meeting, that a resolution to remove such officer, identifying him or her by name and title, shall be submitted to the Directors at such meeting. Any officer may resign at any time by giving written notice to the Board of Directors, the Vice President of the Board or the Secretary. Any such resignation shall take effect at the time specified therein; and, unless otherwise specified therein, the acceptance of a resignation shall not be necessary to make it effective.

ARTICLE VI
GENERAL PROVISION

Section 1. Contracts, etc., How Executed. Except as otherwise provided or restricted, the Board of Directors may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances; and, unless so authorized, no officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable pecuniarily for any purpose or in any amount.

Section 2. Loans. No loans shall be contracted on behalf of the Corporation and no negotiable paper shall be issued in its name, unless and except as authorized by the Board of Directors in accordance with the provisions of these Bylaws and subsequent Resolutions. When so authorized by the Board of Directors, any officer or agent of the Corporation may effect loans and advances at any time for the Corporation from any bank, trust company, or other institution, or from any firm, corporation or individual, and for such loans and advances may make, execute and deliver promissory notes, bonds or other evidences of indebtedness of the Corporation, and when authorized as aforesaid, as security for the payment of any and all loans, advances, indebtedness and liabilities of the Corporation, may pledge,

hypothecate or transfer any and all stocks, securities and other personal property at any time held by the Corporation, and to that end endorse, assign and deliver the same in accordance with the Consents and Resolutions of the Corporation.

Section 3. Deposits. All funds of the Corporation shall be deposited from time to time to the credit of the Corporation only with such banks, bankers, trust companies or other depositaries as the Board of Directors may select or as may be selected by any officer or officers, agent or agents of the Corporation.

Section 4. Checks, Drafts, etc. All checks, drafts or other orders for the payment of money, notes, acceptances or other evidences of indebtedness and endorsements for deposit to the credit of the Corporation in any of its duly authorized depositories may be made without countersignature, by the President, Vice President, Treasurer, or by any other officer or agent of the Corporation, to whom the Board of Directors, by resolution, shall have delegated such power, or by hand-stamped impression in the name of the Corporation.

Section 5. General and Special Bank Accounts. The Board of Directors from time to time may authorize the opening and keeping of general and special bank accounts with such banks, trust companies or other depositories as the Board of Directors may select and may make such rules and regulations with respect thereto, not inconsistent with the provisions of these Bylaws, as they may deem expedient.

ARTICLE VII
INDEMNIFICATION

Section 1. Mandatory Indemnification. The Corporation shall indemnify any Director who was wholly successful, on the merits or otherwise, in the defense of any proceeding to which the Director was a party because he or she is or was a Director of the Corporation against reasonable expenses actually incurred by the Director in connection with the proceeding.

Section 2. Permissive Indemnification.

A. The Corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit, or proceeding, whether civil, criminal, administrative or investigative, other than an action by or in the right of the Corporation, by reason of the fact that he or she is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation, or is or was serving at the request of the Corporation as a Director, officer, employee or agent of another Corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action, suit, or process if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.

B. The Corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that he or she is or was a Director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a Director, officer, employee or agent of another Corporation, partnership, joint venture, trust or other enterprise against expenses, including attorneys' fees, and amounts paid in settlement actually and reasonably incurred by him or her in connection with the defense or settlement of the action or suit if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Corporation; except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable for negligence or misconduct in the performance of his or her duty to the Corporation unless and only to the extent that the court in which the action or suit was brought determines upon application that, despite the adjudication of liability and in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnification for such expenses which the court shall deem proper.

C. To the extent that a Director, officer, employee or agent of the Corporation has been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to in subsections (A) and (B) of this section, or in defense of any claim, issue or matter therein, he or she shall be indemnified against expenses, including attorneys' fees, actually and reasonably incurred by him or her in connection with the action, suit, or proceeding.

D. Any indemnification under subsections (A) and (B) of this section, unless ordered by a court, shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the Director, officer, employee or agent is proper in the circumstances because he or she has met the applicable standard of conduct set forth in this section. The determination shall be made by the Board of Directors by a majority vote of a quorum consisting of Directors who were not parties to the action, suit, or proceeding, or if such a quorum is not obtainable, or even if obtainable a quorum of disinterested Directors so directs, by independent legal counsel in a written opinion.

E. Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the Corporation in advance of the final disposition of the action, suit, or proceeding as authorized by the Board of Directors in the specific case upon receipt of an undertaking by or on behalf of the Director, officer, employee or agent to repay such amount unless it shall ultimately be determined that he or she is entitled to be indemnified by the Corporation as authorized in this section.

F. The indemnification provided by this section shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under Section 537.117, Mo. Rev. Stat. 1986, any other provision of law, the Articles of Incorporation of the Corporation or these Bylaws or any agreement, vote of disinterested Directors or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

G. The Corporation shall have the power to give any further indemnity, in addition to the indemnity authorized or contemplated under other subsections of this section, including subsection (F), to any person who is or was a Director, officer, employee or agent, or to any person who is or was serving at the request of the Corporation as a Director, officer, employee or agent of any other Corporation, partnership, joint venture, trust or other enterprise, provided such

further indemnity is either (i) authorized, directed, or provided for in the Articles of Incorporation of the Corporation or any duly adopted amendment thereof or (ii) is authorized, directed, or provided for in these Bylaw or agreement of the Corporation which has been adopted by a vote of the Board of Directors of the Corporation, and provided further that no such indemnity shall indemnify any person from or on account of such person's conduct which was finally adjudged to have been knowingly fraudulent, deliberately dishonest or willful misconduct.

H. For the purpose of this section, references to "the Corporation" include all constituent corporations absorbed in a consolidation or merger as well as the resulting or surviving corporation so that any person who is or was a Director, officer, employee or agent of such a constituent corporation or is or was serving at the request of such constituent corporation as a Director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise shall stand in the same position under the provisions of this section with respect to the resulting or surviving corporation as he or she would if he or she had served the resulting or surviving corporation in the same capacity.

I. For purposes of this section, the term "other enterprise" shall include employee benefit plans; the term "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and the term "serving at the request of the Corporation" shall include any service as a Director, officer, employee or agent of the Corporation which imposes duties on, or involves services by, such Director, officer, employee, or agent with respect to an employee benefit plan, its participants, or beneficiaries; and a person who acted in good faith and in a manner he or she reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit
plan shall be deemed to have acted in a manner "not opposed to the best interests of the Corporation" as referred to in this section.

Section 3. Insurance. The Corporation may purchase and maintain insurance on behalf of an individual who is or was a Director, officer, employee, or agent of the Corporation, or who, while a Director, officer, employee, or agent of the Corporation, is or was serving at the request of the Corporation as a Director, officer, partner, trustee, employee, or agent of another foreign or domestic business or nonprofit Corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by him or her in that capacity or arising from his or her status as a Director, officer, employee, or agent, whether or not the Corporation would have power to indemnify the person against the same liability under section (1) or (2) above.

ARTICLE VIII
CONFLICT OF INTEREST

No contract or transaction between the Corporation and one or more of its Directors or officers, or between the Corporation and any other corporation, partnerships, association, or organization in which one or more of its Directors or officers are directors or officers, or have a financial interest, shall be void or voidable solely for that reason, or solely because the Director or officer is present at or participates in the meeting of the Board or committee thereof which authorizes the contract or transaction, or solely because his or her or their votes are counted for such purposes, if the material facts as to his or her relationship or interest and as to the contract or transaction are disclosed or are known to the Board of Directors or the committee, and the Board or committee in good faith, taking into account the fairness of contract or transaction, authorizes the contract or transaction by the affirmative votes of a majority of the disinterested directors present.

ARTICLE IX
AMENDMENTS

Section 1. Method of Amendment. These Bylaws may be amended or may be repealed and new Bylaws adopted only upon the affirmative vote of the Directors then in office; notice of any meeting of the Directors at which any one or more amendments, deletions, additions or other changes to these Bylaws is to be proposed, together with a copy of each and every such proposed amendment, deletion, addition or other change, shall be sent to each Director not less than ten (10) days prior to the date of the meeting at which any and each such amendment, deletion, addition or change proposed will be submitted to the Director for approval or rejection.

Section 2. Effective Date of Amendment. Amendments of the Bylaws shall become effective upon adoption or at such time as prescribed in the resolution adopting the Amendment.

Section 3. Inconsistency with Articles of Incorporation Prohibited. These Bylaws, or any amendments hereto, may not be inconsistent with the provisions of Articles of Incorporation.

[Remainder of Page Intentionally Blank]

The undersigned, constituting all of the Board of Directors of Urban Strategies, Inc., hereby adopt the foregoing bylaws as the bylaws of said corporation.

Executed as of the 1st day of March, 2009.

Richard D. Baron, Director

Hillary B. Zimmerman, Director

Carl C. Lang, Director

Karla McLucas, Director

Paul Brophy, Director

Certificate by Secretary

I DO HEREBY CERTIFY AS FOLLOWS:

That I am the duly elected, qualified and acting Secretary of the above named corporation; that the foregoing bylaws were adopted as the bylaws of said corporation on the date set forth above by the Board of Directors of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal as of this 1st day of March, 2009.

Hillary B. Zimmerman, Secretary

The undersigned, constituting all of the Board of Directors of Urban Strategies, Inc., hereby adopt the foregoing bylaws as the bylaws of said corporation.

Executed as of the 1st day of March, 2009.

Richard D. Baron, Director

Hillary B. Zimmerman, Director

Carl C. Lang, Director

Karla McLucas, Director

Paul Brophy, Director

Certificate by Secretary

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That I am the duly elected, qualified and acting Secretary of the above named corporation; that the foregoing bylaws were adopted as the bylaws of said corporation on the date set forth above by the Board of Directors of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal as of this ____ day of March, 2009.

Hillary B. Zimmerman, Secretary

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Executed as of the 1st day of March, 2009.

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Carl C. Lang, Director

Karla M. McLucas, Director

Paul Brophy, Director

Certificate by Secretary

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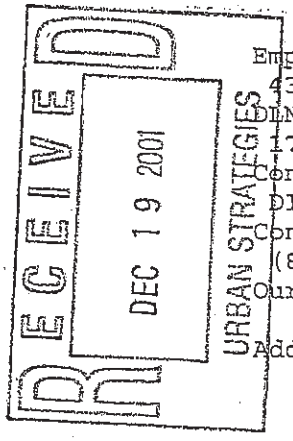
Hillary B. Zimmerman, Secretary

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTME

DEC 18 2000

Date:



Employer Identification
43-1141027
DLN:
17053288726020
Contact Person:
DIANE M TONNIS
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
April, 1980
Addendum Applies:
No

ID# 31361

URBAN STRATEGIES INC
1101 LUCAS AVE 7TH FLR
ST LOUIS, MO 63101

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

URBAN STRATEGIES INC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller
Director, Exempt Organizations

PUBLIC DISCLOSURE COPY

** PUBLIC DISCLOSURE COPY **

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form as it may be made public.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
URBAN STRATEGIES, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 720 OLIVE STREET

Room/suite 2600

City or town, state or province, country, and ZIP or foreign postal code ST. LOUIS, MO 63101

F Name and address of principal officer: ESTHER SHIN
SAME AS C ABOVE

D Employer identification number 43-1141027

E Telephone number 314-421-4200

G Gross receipts $ 13,620,861.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.URBANSTRATEGIESINC.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1978 **M** State of legal domicile: MO

Part I Summary

1	Briefly describe the organization's mission or most significant activities: ALL FAMILIES WILL BE STABLE AND THRIVING.		
2	Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	169
6	Total number of volunteers (estimate if necessary)	6	150
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,689,370.	5,084,621.
9	Program service revenue (Part VIII, line 2g)	5,814,789.	5,884,082.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	45,279.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	102,496.	2,652,158.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,651,934.	13,620,861.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,874,622.	6,691,218.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 140,665.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,156,055.	2,772,023.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,030,677.	9,463,241.
19	Revenue less expenses. Subtract line 18 from line 12	621,257.	4,157,620.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	10,853,323.	21,916,746.
21	Total liabilities (Part X, line 26)	1,570,342.	8,476,145.
22	Net assets or fund balances. Subtract line 21 from line 20	9,282,981.	13,440,601.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date

▶ ESTHER SHIN, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
KARYN A. NUNN	KARYN A. NUNN	11/15/21	☐	P00958489

Firm's name ▶ WIPFLI LLP — Firm's EIN ▶ 39-0758449

Firm's address ▶ 7733 FORSYTH BLVD., SUITE 1200
ST. LOUIS, MO 63105 — Phone no. (314) 862-2070

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
TO ENSURE THAT ALL CHILDREN AND FAMILIES ARE STABLE AND THRIVING.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes X No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... Yes X No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 6,585,527. including grants of $) (Revenue $ 4,438,653.)
INTEGRATED SERVICE DELIVERY :URBAN STRATEGIES PLANS, IMPLEMENTS, OR DIRECTS COMMUNITY AND SUPPORTIVE SERVICES THAT MEET SOCIAL SUPPORT NEEDS AND PROMOTE ECONOMIC SELF-SUFFICIENCY FOR FAMILIES IN MIXED-INCOME HOUSING COMMUNITIES IN DISTRESSED URBAN CORE NEIGHBORHOODS. THE ORGANIZATION SERVED A POPULATION IN 28 COMMUNITIES ACROSS 22 CITIES. DONATED SERVICES OF $571,020 BENEFITTED THIS PROGRAM, BUT ARE EXCLUDED FROM THE PROGRAM SERVICES BASED ON IRS GUIDELINES.

4b (Code:) (Expenses $ 1,715,194. including grants of $) (Revenue $ 818,750.)
LEADERSHIP DEVELOPMENT & SUSTAINABILITY: URBAN STRATEGIES PROVIDES SERVICES THAT BUILD THE CAPACITY OF COMMUNITY RESIDENTS TO ACT AS LEADERS TO THEIR COMMUNITIES, TO SEEK OUT PROGRAMS AND SERVICES THAT BENEFIT THEIR FAMILIES, TO ADVANCE THE ECONOMIC SELF-SUFFICIENCY OF THEIR FAMILIES, TO OVERCOME BARRIERS TO EMPLOYMENT, AND TO PROMOTE THE OVERALL STABILITY AND QUALITY OF MIXED-INCOME HOUSING COMMUNITIES.

4c (Code:) (Expenses $ 567,049. including grants of $) (Revenue $ 188,362.)
PLANNING: URBAN STRATEGIES WORKS WITH RESIDENTS, DEVELOPERS, LOCAL SERVICE PROVIDERS, FUNDERS, AND OTHER STAKEHOLDERS TO PLAN MIXED-INCOME HOUSING REVITALIZATION PROJECTS WITH PHYSICAL, SOCIAL SERVICE, AND ECONOMIC DEVELOPMENT COMPONENTS. URBAN STRATEGIES DEVELOPS HUMAN CAPITAL PLANS THAT INTEGRATE SOCIAL SERVICE SUPPORT INTO THE PHYSICAL REDEVELOPMENTS OF COMMUNITIES AND MATCH LOCAL, STATE, FEDERAL, AND PRIVATE RESOURCES TO THOSE EFFORTS.

4d Other program services (Describe on Schedule O.)
(Expenses $ 71,231. including grants of $) (Revenue $ 3,090,475.)

4e Total program service expenses ▶ 8,939,001.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c	X	
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	78		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	169		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

ESTHER SHIN - 314-421-4200
720 OLIVE, SUITE 2600, ST. LOUIS, MO 63101

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ESTHER SHIN PRESIDENT	50.00			X				250,384.	0.	19,500.
(2) DONOVAN DUNCAN EXECUTIVE VICE PRESIDENT	50.00			X				164,460.	0.	13,850.
(3) TYRONDA WILLIAMS MINTER VICE PRESIDENT, EDUCATIONAL INITIATI	50.00					X		104,796.	0.	6,460.
(4) ALEICA LEONARD REGIONAL VICE PRESIDENT	50.00					X		101,583.	0.	5,055.
(5) RICHARD D. BARON BOARD CHAIR	2.00	X		X				0.	0.	0.
(6) CARL LANG DIRECTOR	0.50	X						0.	0.	0.
(7) ED NEPPL DIRECTOR	0.50	X						0.	0.	0.
(8) ZACHARY BOYERS DIRECTOR	1.00	X						0.	0.	0.
(9) MICHAEL BOWEN DIRECTOR	0.50	X						0.	0.	0.
(10) KARLA MCLUCAS DIRECTOR	0.50	X						0.	0.	0.
(11) FRANK FARROW DIRECTOR	0.50	X						0.	0.	0.
(12) LISA CYLAR-BARRETT DIRECTOR	0.50	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal ▶								621,223.	0.	44,865.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								621,223.	0.	44,865.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
WORKFORCE DIRECTIONS, INC., 907 S DETROIT AVE, SUITE 210, TULSA, OK 74120	SERVICES FOR JOB READINESS, EDUCATION	178,894.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,388,237.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	696,384.				
	g Noncash contributions included in lines 1a-1f	1g	$ 577,800.				
	h **Total.** Add lines 1a-1f			5,084,621.			
Program Service Revenue		**Business Code**					
	2a INTEGRATED SERVICE DELIVERY PROGR	624200		4,438,653.	4,438,653.		
	b LEADERSHIP/SUSTAINABILITY PROGRAM	624200		818,750.	818,750.		
	c PLANNING PROGRAM	624200		188,362.	188,362.		
	d PARTNERSHIP DISTRIBUTION INCOME	531390		172,603.	172,603.		
	e PROGRAM NOTES RECEIVABLE INTEREST	531390		161,784.	161,784.		
	f All other program service revenue	531390		103,930.	103,930.		
	g **Total.** Add lines 2a-2f			5,884,082.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		**Business Code**					
	11a BARGAIN PURCHASE PRICE INCOME	531390		2,637,602.	2,637,602.		
	b MISCELLANEOUS INCOME	900099		14,556.	14,556.		
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			2,652,158.			
	12 **Total revenue.** See instructions			13,620,861.	8,536,240.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	448,194.	423,328.	17,866.	7,000.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,265,265.	4,973,142.	209,890.	82,233.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	535,632.	510,867.	17,794.	6,971.
10 Payroll taxes	442,127.	416,586.	18,351.	7,190.
11 Fees for services (nonemployees):				
a Management	202,836.	179,277.	16,936.	6,623.
b Legal	27,037.	23,901.	2,244.	892.
c Accounting	24,545.		24,545.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	687,432.	687,432.		
12 Advertising and promotion	85,841.	60,991.	17,855.	6,995.
13 Office expenses	56,833.	55,246.	1,140.	447.
14 Information technology				
15 Royalties				
16 Occupancy	168,738.	146,116.	16,254.	6,368.
17 Travel	115,395.	108,680.	4,825.	1,890.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	69,817.	66,040.	2,714.	1,063.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a COMMUNITY SUPPORT	833,188.	833,188.	0.	0.
b COMPUTER SUPPLIES AND E	252,596.	238,393.	10,205.	3,998.
c FINANCE CHARGES, POSTAG	120,943.	97,991.	16,491.	6,461.
d TELEPHONE, FAX, AND INT	72,242.	70,903.	962.	377.
e All other expenses	54,580.	46,920.	5,503.	2,157.
25 **Total functional expenses.** Add lines 1 through 24e	9,463,241.	8,939,001.	383,575.	140,665.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	4,097,002.	2	4,199,221.
	3	Pledges and grants receivable, net	278,974.	3	127,500.
	4	Accounts receivable, net	2,260,505.	4	3,664,909.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	0.	7	9,500,000.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 75,646.			
	b	Less: accumulated depreciation — 10b: 75,646.	0.	10c	0.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	4,216,842.	13	4,425,116.
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	10,853,323.	16	21,916,746.
Liabilities	17	Accounts payable and accrued expenses	1,001,506.	17	498,780.
	18	Grants payable		18	
	19	Deferred revenue	481,272.	19	1,254,615.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	87,564.	23	6,722,750.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,570,342.	26	8,476,145.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	5,305,798.	27	9,696,532.
	28	Net assets with donor restrictions	3,977,183.	28	3,744,069.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	9,282,981.	32	13,440,601.
	33	Total liabilities and net assets/fund balances	10,853,323.	33	21,916,746.

Form **990** (2020)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,620,861.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,463,241.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,157,620.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,282,981.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	13,440,601.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3% support test - 2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4491623.	1124994.	1486283.	2689370.	5084621.	14876891.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	6351548.	6365640.	5299392.	5642863.	5722298.	29381741.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	10843171.	7490634.	6785675.	8332233.	10806919.	44258632.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	3200000.		235,000.	100,000.		3535000.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b	3200000.		235,000.	100,000.		3535000.
8 **Public support.** (Subtract line 7c from line 6.)						40723632.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6	10843171.	7490634.	6785675.	8332233.	10806919.	44258632.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	204,404.	215,975.	270,532.	319,701.	161,784.	1172396.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	204,404.	215,975.	270,532.	319,701.	161,784.	1172396.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					2652158.	2652158.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	11047575.	7706609.	7056207.	8651934.	13620861.	48083186.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	84.69 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	87.93 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	2.44 %
18 Investment income percentage from **2019** Schedule A, Part III, line 17	18	3.15 %

19a **33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in line 11a above?	**11b**		
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2 Enter 0.85 of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6 Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9 Distributable amount for 2020 from Section C, line 6	**9**	
10 Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2020**	**(iii) Distributable Amount for 2020**
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

** PUBLIC DISCLOSURE COPY **

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 269,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2		$ 75,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		$ 90,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
4		$ 1,091,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		$ 60,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
6		$ 55,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)

Name of organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 30,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
8		$ 13,900.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
9		$ 12,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
10		$ 10,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
11		$ 10,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
12		$ 7,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)

Name of organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		$ 5,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
14		$ 95,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15		$ 45,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
16		$ 30,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
17		$ 30,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
18		$ 18,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	SUPPLIES FOR PROGRAM EVENTS AND COVID-19 RELIEF	$ 269,000.	12/31/20
3	FOOD BANK DONATIONS FOR VARIOUS PROGRAM EVENTS	$ 90,000.	12/31/20
5	GIFT BASKETS FOR SENIORS	$ 60,000.	12/31/20
6	BABY SUPPLIES AND THERMOMETERS FOR COVID-19 RELIEF EFFORTS	$ 55,000.	12/31/20
7	FOOD BANK DONATIONS FOR VARIOUS PROGRAM EVENTS	$ 30,000.	12/31/20
8	SUPPLIES FOR PROGRAM EVENTS	$ 13,900.	12/31/20

Name of organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
9	COVID-19 FACE MASKS AND BABY CAR SEATS FOR PROGRAM EVENTS	$ 12,000.	12/31/20
10	GIFTS FOR SENIORS FOR VARIOUS PROGRAM EVENTS	$ 10,000.	12/31/20
11	SCHOOL LUNCH FOOD FOR VARIOUS PROGRAM EVENTS/COVID-19 RELIEF	$ 10,000.	12/31/20
12	COVID-19 FACE MASKS AND SUPPLIES FOR PROGRAM EVENTS	$ 7,000.	12/31/20
13	HOUSEHOLD AND BABY SUPPLIES FOR VARIOUS PROGRAM EVENTS	$ 5,000.	12/31/20
		$	

Name of organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		9,202.	9,202.	0.
d Equipment		66,444.	66,444.	0.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				0.

Schedule D (Form 990) 2020

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) INTEREST RECEIVABLE	1,548,878.	END-OF-YEAR MARKET VALUE
(2) DEVELOPMENT LOANS	2,876,238.	END-OF-YEAR MARKET VALUE
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶	4,425,116.	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND APPLICABLE STATE LAW. THE RETURNS OF THE ORGANIZATION FOR 2020 (WHEN FILED), 2019, 2018, AND 2017 ARE SUBJECT TO EXAMINATION BY THE RESPECTIVE TAXING AUTHORITIES GENERALLY FOR THREE YEARS AFTER THEY WERE FILED.

THE ORGANIZATION FOLLOWS "FASB ASC 740-10, INCOME TAXES OVERALL". THE ORGANIZATION HAS ASSESSED ITS FEDERAL AND STATE TAX POSITIONS AND DETERMINED THAT IT IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO ITS TAX-EXEMPT PURPOSES. THE ORGANIZATION FILES AN EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN

Part XIII Supplemental Information *(continued)*

(FORM 990-T) WITH THE INTERNAL REVENUE SERVICE (IRS) TO REPORT ITS UNRELATED BUSINESS TAXABLE INCOME, WHEN APPLICABLE. THERE WAS NO UNRELATED BUSINESS INCOME FOR THE YEAR ENDED DECEMBER 31, 2020.

MANAGEMENT BELIEVES THAT THE ORGANIZATION HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. THE ORGANIZATION WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES ARE INCURRED.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5a**		X
b	Any related organization? **5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6a**		X
b	Any related organization? **6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ESTHER SHIN	(i)	250,384.	0.	0.	19,500.	0.	269,884.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DONOVAN DUNCAN	(i)	164,460.	0.	0.	13,850.	0.	178,310.	0.
EXECUTIVE VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		200,000.	FMV
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X		146,350.	COST
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (TICKETS/GIFT)	X	0	131,300.	FMV
26	Other ▶ (SUPPLIES)	X	0	79,750.	FMV
27	Other ▶ (MISCELLANEOUS)	X	0	20,400.	FMV
28	Other ▶ ( )				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

AFFORDABLE HOUSING - PROGRAM RELATED INVESTMENT - INTEREST INCOME

AFFORDABLE HOUSING - PROGRAM RELATED INVESTMENT - LOAN ABATEMENTS

POLICY DEVELOPMENT - URBAN STRATEGIES USES ITS PRACTITIONER KNOWLEDGE FROM THE GROUND WORK TO INFORM POLICY CHANGES IN THE AREAS OF HOUSING, EDUCATION, HEALTH AND ECONOMIC MOBILITY TO SUPPORT OUR FAMILIES AT THE FEDERAL, STATE AND LOCAL LEVELS.

AFFORDABLE HOUSING DEVELOPMENT - URBAN SERVES AS LENDER TO 12 AFFORDABLE HOUSING SITES IN ST. LOUIS AND KANSAS CITY THROUGH THE MISSOURI HOUSING DEVELOPMENT COMMISSION'S AFFORDABLE HOUSING ASSISTANCE PROGRAM (AHAP), WHICH COLLECTIVELY HOUSE APPROXIMATELY 1,600 HOUSEHOLDS.

DONATED SERVICES OF $0 BENEFITED THIS PROGRAM, BUT ARE EXCLUDED FROM THE PROGRAM SERVICES BASED UPON IRS GUIDELINES.

EXPENSES $ 71,231. INCLUDING GRANTS OF $ 0. REVENUE $ 3,090,475.

FORM 990, PART VI, SECTION B, LINE 11B:

THE URBAN STRATEGIES BOARD OF DIRECTORS HAS DESIGNATED THE FINANCE COMMITTEE OF THE BOARD TO REVIEW AND APPROVE THE 990 TAX FORM. THE 990 TAX FORM AS APPROVED BY THE FINANCE COMMITTEE AND FILED IS DISTRIBUTED TO THE BOARD AT THE NEXT BOARD OF DIRECTORS MEETING.

Name of the organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

FORM 990, PART VI, SECTION B, LINE 12C:

AT THE FIRST BOARD MEETING OF EACH YEAR, THE DIRECTORS ARE ASKED TO REVIEW AND COMPLETE DISCLOSURE FORMS AND THERE IS AN OPPORTUNITY FOR DISCUSSION OF ANY FINANCIAL INTERESTS THAT ARE DISCLOSED.

FORM 990, PART VI, SECTION B, LINE 15:

THE PRESIDENT'S COMPENSATION IS ANNUALLY REVIEWED BY THE BOARD OF DIRECTORS AS PART OF THE BUDGETING PROCESS FOR EACH YEAR. THE CHAIRMAN OF THE BOARD MAKES A RECOMMENDATION FOR A PAY RAISE AND/OR BONUS ON THE BASIS OF THE PREVIOUS YEAR'S PERFORMANCE AND THROUGH COMPARISON OF CURRENT SALARIES OF OTHER 501C3 ORGANIZATIONS OF SIMILAR SIZE WITH GROWTH POTENTIAL. BASED ON THE BOARD'S DETERMINATION OF THE PRESIDENT'S SALARY, REMAINING SALARIES WITHIN THE ORGANIZATION ARE DETERMINED BY THE PRESIDENT.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON WRITTEN REQUEST.

PART XII LINE 2

THE AUDIT FOR THE YEAR ENDED DECEMBER 31, 2020 IS STILL IN PROGRESS AS OF THE 990 FILING DATE.

PART XII LINE 2C

THE BOARD AUDIT COMMITTEE HANDLES THE OVERSIGHT OF AUDIT AND THE AUDITOR SELECTION PROCESS. NO CHANGE IN PROCESS FROM THE PRIOR YEAR.

** PUBLIC DISCLOSURE COPY **

Form 990 Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning and ending

B Check if applicable:
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/ termin-ated
- [ ] Amended return
- [ ] Applica-tion pending

C Name of organization
URBAN STRATEGIES, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 100 NORTH BROADWAY

Room/suite NO. 11

City or town, state or province, country, and ZIP or foreign postal code SAINT LOUIS, MO 63102

D Employer identification number
43-1141027

E Telephone number 314-421-4200

G Gross receipts $ 14,857,524.

F Name and address of principal officer: ESTHER SHIN
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.URBANSTRATEGIESINC.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1978 **M** State of legal domicile: MO

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: ALL FAMILIES WILL BE STABLE AND THRIVING.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	184
6	Total number of volunteers (estimate if necessary)	6	179
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	5,084,621.	429,962.
9	Program service revenue (Part VIII, line 2g)	5,884,082.	14,404,062.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,652,158.	23,500.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,620,861.	14,857,524.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,691,218.	9,047,972.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 176,212.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,772,023.	3,304,755.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,463,241.	12,352,727.
19	Revenue less expenses. Subtract line 18 from line 12	4,157,620.	2,504,797.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	21,916,746.	8,412,015.
21	Total liabilities (Part X, line 26)	8,476,145.	806,066.
22	Net assets or fund balances. Subtract line 21 from line 20	13,440,601.	7,605,949.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date: 2/26/2023

▶ ESTHER SHIN, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
KIMBERLY A RYAN			[ ]	P00829977

Firm's name ▶ RUBINBROWN LLP — Firm's EIN ▶ 43-0765316

Firm's address ▶ 7676 FORSYTH BLVD, SUITE 2100
SAINT LOUIS, MO 63105

Phone no. (314) 290-3300

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
TO ENSURE THAT ALL CHILDREN AND FAMILIES ARE STABLE AND THRIVING.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes X No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... Yes X No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 4,724,011. including grants of $) (Revenue $ 6,788,704.)
INTEGRATED SERVICE DELIVERY: URBAN STRATEGIES PLANS, IMPLEMENTS, OR DIRECTS COMMUNITY AND SUPPORTIVE SERVICES THAT MEET SOCIAL SUPPORT NEEDS AND PROMOTE ECONOMIC SELF-SUFFICIENCY FOR FAMILIES IN MIXED-INCOME HOUSING COMMUNITIES IN DISTRESSED URBAN CORE NEIGHBORHOODS. THE ORGANIZATION SERVED A POPULATION IN 28 COMMUNITIES ACROSS 22 CITIES. DONATED SERVICES OF $429,844 BENEFITTED THIS PROGRAM.

4b (Code:) (Expenses $ 6,411,310. including grants of $) (Revenue $ 6,868,458.)
LEADERSHIP DEVELOPMENT & SUSTAINABILITY: URBAN STRATEGIES PROVIDES SERVICES THAT BUILD THE CAPACITY OF COMMUNITY RESIDENTS TO ACT AS LEADERS TO THEIR COMMUNITIES, TO SEEK OUT PROGRAMS AND SERVICES THAT BENEFIT THEIR FAMILIES, TO ADVANCE THE ECONOMIC SELF-SUFFICIENCY OF THEIR FAMILIES, TO OVERCOME BARRIERS TO EMPLOYMENT, AND TO PROMOTE THE OVERALL STABILITY AND QUALITY OF MIXED-INCOME HOUSING COMMUNITIES.

4c (Code:) (Expenses $ 591,433. including grants of $) (Revenue $ 698,845.)
PLANNING; URBAN STRATEGIES WORKS WITH RESIDENTS, DEVELOPERS, LOCAL SERVICE PROVIDERS, FUNDERS, AND OTHER STAKEHOLDERS TO PLAN MIXED-INCOME HOUSING REVITALIZATION PROJECTS WITH PHYSICAL, SOCIAL SERVICE, AND ECONOMIC DEVELOPMENT COMPONENTS. URBAN STRATEGIES DEVELOPS HUMAN CAPITAL PLANS THAT INTEGRATE SOCIAL SERVICE SUPPORT INTO THE PHYSICAL REDEVELOPMENTS OF COMMUNITIES AND MATCH LOCAL, STATE, FEDERAL, AND PRIVATE RESOURCES TO THOSE EFFORTS.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $ 48,055.)

4e Total program service expenses ▶ 11,726,754.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c	X	
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	106		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	184		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

ESTHER SHIN - 314-421-4200

100 NORTH BROADWAY, SUITE 1110, ST. LOUIS, MO 63102

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ESTHER SHIN PRESIDENT	50.00			X				236,730.	0.	19,500.
(2) DONOVAN DUNCAN EXECUTIVE VICE PRESIDENT	50.00			X				170,879.	0.	13,850.
(3) TYRONDA WILLIAMS MINTER VICE PRESIDENT, EDUCATIONAL INITIATI	50.00					X		105,896.	0.	6,460.
(4) ALEICA LEONARD REGIONAL VICE PRESIDENT	50.00					X		101,146.	0.	5,055.
(5) RICHARD D. BARON BOARD CHAIR	2.00	X		X				0.	0.	0.
(6) CARL LANG SECRETARY	0.50	X		X				0.	0.	0.
(7) ED NEPPL TREASURER	0.50	X		X				0.	0.	0.
(8) MICHAEL BOWEN DIRECTOR	0.50	X						0.	0.	0.
(9) ZACHARY BOYERS DIRECTOR	1.00	X						0.	0.	0.
(10) LISA CYLAR-BARRETT DIRECTOR	0.50	X						0.	0.	0.
(11) FRANK FARROW DIRECTOR	0.50	X						0.	0.	0.
(12) KARLA MCLUCAS DIRECTOR	0.50	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal ▶								614,651.	0.	44,865.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								614,651.	0.	44,865.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NEW WORKFORCE DIRECTIONS, INC., 907 S. DETROIT AVE, SUITE 210, TULSA, OK 74120	SERVICES FOR JOB READINESS, EDUCATION	226,052.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	333,365.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	96,597.				
	g Noncash contributions included in lines 1a-1f	1g	$ 72,598.				
	h **Total.** Add lines 1a-1f ▶			429,962.			
Program Service Revenue		**Business Code**					
	2a LEADERSHIP / SUSTAINABILITY	624200		6,868,458.	6,868,458.		
	b INTEGRATED SERVICE DELIVERY	624200		6,788,704.	6,788,704.		
	c PLANNNG PROGRAM	624200		698,845.	698,845.		
	d PROGRAM NOTES RECEIVABLE INTEREST	531390		39,675.	39,675.		
	e PARTNERSHIP DISTRIBUTION INCOME	531390		8,380.	8,380.		
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			14,404,062.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶						
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		**Business Code**					
	11a MANAGEMENT FEE	561000		23,500.			23,500.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶			23,500.			
	12 **Total revenue.** See instructions ▶			14,857,524.	14404062.	0.	23,500.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	407,609.	264,946.	101,902.	40,761.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,034,223.	6,793,443.	173,601.	67,179.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	1,066,402.	1,015,503.	36,571.	14,328.
10 Payroll taxes	539,738.	516,129.	16,963.	6,646.
11 Fees for services (nonemployees):				
a Management	202,836.	179,277.	16,936.	6,623.
b Legal	27,037.	23,901.	2,244.	892.
c Accounting	49,737.	33,139.	16,598.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,178,749.	1,172,246.		6,503.
12 Advertising and promotion	144,352.	107,468.	26,501.	10,383.
13 Office expenses	73,916.	70,718.	2,299.	899.
14 Information technology				
15 Royalties				
16 Occupancy	107,207.	94,228.	9,325.	3,654.
17 Travel	310,244.	301,684.	6,150.	2,410.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	81,471.	76,824.	3,339.	1,308.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a COMMUNITY SUPPORT	494,793.	494,793.		
b COMPUTER SUPPLIES AND E	280,394.	259,023.	15,355.	6,016.
c TELEPHONE, FAX AND INTE	106,263.	102,511.	2,696.	1,056.
d IN-KIND EXPENSES	80,098.	80,098.		
e All other expenses	167,658.	140,823.	19,281.	7,554.
25 **Total functional expenses.** Add lines 1 through 24e	12,352,727.	11,726,754.	449,761.	176,212.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	4,199,221.	2	6,232,813.
	3	Pledges and grants receivable, net	127,500.	3	
	4	Accounts receivable, net	3,664,909.	4	111,537.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	9,500,000.	7	0.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0.			
	b	Less: accumulated depreciation — 10b: 0.	0.	10c	0.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	4,425,116.	13	2,067,665.
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	21,916,746.	16	8,412,015.
Liabilities	17	Accounts payable and accrued expenses	498,780.	17	806,066.
	18	Grants payable		18	
	19	Deferred revenue	1,254,615.	19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	6,722,750.	23	0.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	8,476,145.	26	806,066.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	9,696,532.	27	3,955,714.
	28	Net assets with donor restrictions	3,744,069.	28	3,650,235.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	13,440,601.	32	7,605,949.
	33	Total liabilities and net assets/fund balances	21,916,746.	33	8,412,015.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI X

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,857,524.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,352,727.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,504,797.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,440,601.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-8,339,449.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,605,949.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII X

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☐ Accrual ☒ Other MODIFIED CASH If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2020 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1124994.	1486283.	2689370.	5084621.	429,962.	10815230.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	6365640.	5299392.	5642863.	5722298.	14404062.	37434255.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	7490634.	6785675.	8332233.	10806919.	14834024.	48249485.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		235,000.	100,000.			335,000.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b		235,000.	100,000.			335,000.
8 **Public support.** (Subtract line 7c from line 6.)						47914485.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	7490634.	6785675.	8332233.	10806919.	14834024.	48249485.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	215,975.	270,532.	319,701.	161,784.		967,992.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	215,975.	270,532.	319,701.	161,784.		967,992.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				2652158.	23,500.	2675658.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	7706609.	7056207.	8651934.	13620861.	14857524.	51893135.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	92.33 %
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	84.69 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	1.87 %
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	2.44 %

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6 Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9 Distributable amount for 2021 from Section C, line 6	**9**	
10 Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A — Payments from Disqualified Persons Included on Part III, Line 7a

2021

** Do Not File **
*** Not Open to Public Inspection ***

Payer's Name	2017 Amount	2018 Amount	2019 Amount	2020 Amount	2021 Amount
DISQUALIFIED PERSONS	0.	235,000.	100,000.	0.	0.
Total to Schedule A, Part III, Line 7a		235,000.	100,000.		

** PUBLIC DISCLOSURE COPY **

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 5,000.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2		$ 7,525.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	THANKSGIVING TURKEYS AND GIFT CARDS	$ 5,000.	11/15/21
2	STIPENDS FOR SENIOR CITIZEN WORKERS AND PROGRAM ADMINISTRATOR	$ 7,525.	12/31/21
		$	
		$	
		$	
		$	

Name of organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				0.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) INTEREST RECEIVABLE	42,226.	END-OF-YEAR MARKET VALUE
(2) DEVELOPMENT LOANS	2,025,439.	END-OF-YEAR MARKET VALUE
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶	2,067,665.	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ESTHER SHIN	(i)	236,730.	0.	0.	0.	19,500.	256,230.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DONOVAN DUNCAN	(i)	170,879.	0.	0.	0.	13,850.	184,729.	0.
EXECUTIVE VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (IN-KIND CONTR)	X	0	72,598.	FMV
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

AFFORDABLE HOUSING - PROGRAM RELATED INVESTMENT - INTEREST INCOME;

AFFORDABLE HOUSING - PROGRAM RELATED INVESTMENT - LOAN ABATEMENTS;

POLICY DEVELOPMENT: URBAN STRATEGIES USES ITS PRACTITIONER KNOWLEDGE FROM THE GROUND WORK TO INFORM POLICY CHANGES IN THE AREAS OF HOUSING, EDUCATION, HEALTH AND ECONOMIC MOBILITY TO SUPPORT OUR FAMILIES AT THE FEDERAL, STATE, AND LOCAL LEVELS.;

AFFORDABLE HOUSING DEVELOPMENT: URBAN SERVES AS LENDER TO 12 AFFORDABLE HOUSING SITES IN ST. LOUIS AND KANSAS CITY THROUGH THE MISSOURI HOUSING DEVELOPMENT COMMISSION'S AFFORDABLE HOUSING ASSISTANCE PROGRAM (AHAP), WHICH COLLECTIVELY HOUSE APPROXIMATELY 1,600 HOUSEHOLDS.
EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 48,055.

FORM 990, PART VI, SECTION B, LINE 11B:

THE URBAN STRATEGIES BOARD OF DIRECTORS HAS DESIGNATED THE FINANCE COMMITTEE OF THE BOARD TO REVIEW AND APPROVE THE 990 TAX FORM. THE 990 TAX FORM, AS APPROVED BY THE FINANCE COMMITTEE AND FILED, IS DISTRIBUTED TO THE BOARD AT THE NEXT BOARD OF DIRECTORS MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:

AT THE FIRST BOARD MEETING OF EACH YEAR, THE DIRECTORS ARE ASKED TO REVIEW AND COMPLETE DISCLOSURE FORMS AND THERE IS AN OPPORTUNITY FOR DISCUSSION OF ANY FINANCIAL INTERESTS THAT ARE DISCLOSED.

Name of the organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

FORM 990, PART VI, SECTION B, LINE 15:

THE PRESIDENT'S COMPENSATION IS ANNUALLY REVIEWED BY THE BOARD OF DIRECTORS AS PART OF THE BUDGETING PROCESS FOR EACH YEAR. THE CHAIRMAN OF THE BOARD MAKES A RECOMMENDATION FOR A PAY RAISE AND/OR BONUS ON THE BASIS OF THE PREVIOUS YEAR'S PERFORMANCE AND THROUGH COMPARISON OF CURRENT SALARIES OF OTHER 501(C)(3) ORGANIZATIONS OF SIMILAR SIZE WITH GROWTH POTENTIAL. BASED ON THE BOARD'S DETERMINATION OF THE PRESIDENT'S SALARY, REMAINING SALARIES WITHIN THE ORGANIZATION ARE DETERMINED BY THE PRESIDENT.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON WRITTEN REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

MODIFIED CASH BASIS ACCOUNTING ADJUSTMENT -8,339,449.

FORM 990, PART XII, LINE 1

THE ORGANIZATION CHANGED ITS METHOD OF ACCOUNTING TO THE MODIFIED CASH BASIS IN 2021.

FORM 990, PART XII, LINE 2

THE AUDIT FOR THE YEAR ENDED DECEMBER 31, 2021 IS STILL IN PROGRESS AS OF THE 990 FILING DATE.

FORM 990, PART XII, LINE 2C

THE BOARD AUDIT COMMITTEE HANDLES THE OVERSIGHT OF THE AUDIT AND THE AUDITOR SELECTION PROCESS. NO CHANGE IN PROCESS FROM THE PRIOR YEAR.

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

Form **8868**
(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
URBAN STRATEGIES, INC.	43-1141027

Number, street, and room or suite no. If a P.O. box, see instructions.
100 NORTH BROADWAY, NO. 1110

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
SAINT LOUIS, MO 63102

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ▶ ESTHER SHIN
100 NORTH BROADWAY, SUITE 1110 - ST. LOUIS, MO 63102

Telephone No. ▶ 314-421-4200 Fax No. ▶

- If the organization does not have an office or place of business in the United States, check this box ..... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2022, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☒ calendar year 2021 or
▶ ☐ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2022)

123841 01-12-22

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

December 31, 2021

Prepared For:

Urban Strategies, Inc.
100 North Broadway No. 1110
Saint Louis, MO 63102

Prepared By:

RubinBrown LLP
7676 Forsyth Blvd, Suite 2100
Saint Louis, MO 63105

To be Signed and Dated By:

Not applicable

Amount of Tax:

Total Tax	$	0
Less: payments and credits	$	0
Plus: other amount	$	0
Plus: interest and penalties	$	0
No payment is required	$	

Overpayment:

Credited to your estimated tax	$	0
Other amount	$	0
Refunded to you	$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

Please sign and return Form 8453-EO immediately by fax to 314-290-3400 or email to efile@rubinbrown.com.

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM RRF-1

FOR THE YEAR ENDING
December 31, 2021

Prepared For:

Urban Strategies, Inc.
100 North Broadway No. 1110
Saint Louis, MO 63102

Prepared By:

RubinBrown LLP
7676 Forsyth Blvd, Suite 2100
Saint Louis, MO 63105

Amount of Tax:

Balance due of $400

Make Check Payable To:

Department of Justice

Mail Tax Return To:

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Return Must Be Mailed On Or Before:

Please mail as soon as possible.

Special Instructions:

The report should be signed and dated by an authorized individual(s).

TAXABLE YEAR **2021**

California Exempt Organization Annual Information Return

128941 12-29-21
FORM **199**

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy) .

Corporation/Organization name: URBAN STRATEGIES, INC.

California corporation number: 3150159

Additional information. See instructions.

FEIN: 43-1141027

Street address (suite or room): 100 NORTH BROADWAY, NO. NO. 1110

PMB no.

City: SAINT LOUIS

State: MO

ZIP code: 63102

Foreign country name

Foreign province/state/county

Foreign postal code

A First return ..... ☐ Yes ☒ No

B Amended return ..... ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____

E Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☒ Other

F Federal return filed? (1) ● ☐ 990T (2) ● ☐ 990PF (3) ● ☐ Sch H (990)
(4) ☒ Other 990 series

G Is this a group filing? See instructions ..... ● ☐ Yes ☒ No

H Is this organization in a group exemption ..... ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ..... ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $ _____

L Is the organization a limited liability company? ..... ● ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? ..... ● ☐ Yes ☒ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●		1	14,427,562 00
	2	Gross dues and assessments from members and affiliates ●		2	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1 ●		3	429,962 00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B ●		4	14,857,524 00
	5	Cost of goods sold ●	5 00		
	6	Cost or other basis, and sales expenses of assets sold ●	6 00		
	7	Total costs. Add line 5 and line 6		7	00
	8	Total gross income. Subtract line 7 from line 4 ●		8	14,857,524 00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●		9	12,352,727 00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●		10	2,504,797 00
Filing Fee	11	Total payments ●		11	00
	12	Use tax. See General Information K ●		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●		14	00
	15	Penalties and interest. See General Information J		15	00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉		16	00

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ | Title: PRESIDENT | Date | ● Telephone

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ▶ ☐ | ● PTIN: P00829977

Firm's name (or yours, if self-employed) and address ▶ RUBINBROWN LLP
7676 FORSYTH BLVD, SUITE 2100
SAINT LOUIS, MO 63105

● Firm's FEIN: 43-0765316

● Telephone: (314) 290-3300

May the FTB discuss this return with the preparer shown above? See instructions ..... ● ☒ Yes ☐ No

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

128951 01-19-22

	1	Gross sales or receipts from all business activities. See instructions	1		00
	2	Interest	2		00
	3	Dividends	3		00
Receipts	4	Gross rents	4		00
from	5	Gross royalties	5		00
Other	6	Gross amount received from sale of assets (See instructions)	6		00
Sources	7	Other income SEE STATEMENT 2	7	14,427,562	00
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	14,427,562	00
	9	Contributions, gifts, grants, and similar amounts paid	9		00
	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees SEE STATEMENT 3	11	407,609	00
	12	Other salaries and wages	12	7,034,223	00
Expenses	13	Interest	13		00
and	14	Taxes	14	539,738	00
Disburse-	15	Rents	15	107,207	00
ments	16	Depreciation and depletion (See instructions)	16		00
	17	Other expenses and disbursements SEE STATEMENT 4	17	4,263,950	00
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	12,352,727	00

Schedule L **Balance Sheet**

Assets	Beginning of taxable year (a)	(b)	(c)	End of taxable year (d)
1 Cash		4,326,721		6,232,813
2 Net accounts receivable		3,664,909		111,537
3 Net notes receivable STMT 5		9,500,000		
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments STMT 6		4,425,116		2,067,665
10 a Depreciable assets	75,646			
b Less accumulated depreciation	(75,646)		( )	
11 Land				
12 Other assets STMT 7		4,552,616		
13 **Total assets**		26,469,362		8,412,015
Liabilities and net worth				
14 Accounts payable		498,780		806,066
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable		6,722,750		
18 Other liabilities STMT 8		1,254,615		
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		13,440,601		7,605,949
22 **Total liabilities and net worth**		21,916,746		8,412,015

Schedule M-1 **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	2,504,797	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	2,504,797
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	2,504,797		

CA 199 NONCASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
NEW ORLEANS PELICANS	5800 AIRLINE DRIVE METAIRIE, LA 70003		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
THANKSGIVING TURKEYS AND GIFT CARDS	11/15/21	5,000.	5,000.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
ANPPM PROJECT AYUDA	820 JORDAN STREET, SUITE 310 SHREVEPORT, LA 71101		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
STIPENDS FOR SENIOR CITIZEN WORKERS AND PROGRAM ADMINISTRATOR	12/31/21	7,525.	7,525.
TOTAL INCLUDED ON LINE 3		12,525.	12,525.

CA 199 OTHER INCOME STATEMENT 2

DESCRIPTION	AMOUNT
MANAGEMENT FEE	23,500.
INTEGRATED SERVICE DELIVERY	6,788,704.
LEADERSHIP / SUSTAINABILITY	6,868,458.
PLANNNG PROGRAM	698,845.
PARTNERSHIP DISTRIBUTION INCOME	8,380.
PROGRAM NOTES RECEIVABLE INTEREST	39,675.
TOTAL TO FORM 199, PART II, LINE 7	14,427,562.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 3

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
ESTHER SHIN 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	PRESIDENT 50.00	0.
DONOVAN DUNCAN 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	EXECUTIVE VICE PRESIDENT 50.00	0.
TYRONDA WILLIAMS MINTER 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	VICE PRESIDENT, EDUCATIONA 50.00	0.
ALEICA LEONARD 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	REGIONAL VICE PRESIDENT 50.00	0.
RICHARD D. BARON 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	BOARD CHAIR 2.00	0.
CARL LANG 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	SECRETARY 0.50	0.
ED NEPPL 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	TREASURER 0.50	0.

MICHAEL BOWEN 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
ZACHARY BOYERS 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 1.00	0.
LISA CYLAR-BARRETT 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
FRANK FARROW 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
KARLA MCLUCAS 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
TOTAL TO FORM 199, PART II, LINE 11		0.

CA 199 OTHER EXPENSES STATEMENT 4

DESCRIPTION	AMOUNT
COMMUNITY SUPPORT	494,793.
COMPUTER SUPPLIES AND E	280,394.
TELEPHONE, FAX AND INTE	106,263.
IN-KIND EXPENSES	80,098.
OTHER EMPLOYEE BENEFITS	1,066,402.
MANAGEMENT FEES	202,836.
LEGAL FEES	27,037.
ACCOUNTING FEES	49,737.
OTHER PROFESSIONAL FEES	1,178,749.
ADVERTISING AND PROMOTION	144,352.
OFFICE EXPENSES	73,916.
TRAVEL	310,244.
INSURANCE	81,471.
ALL OTHER EXPENSES	167,658.
TOTAL TO FORM 199, PART II, LINE 17	4,263,950.

CA 199 NET NOTES RECEIVABLE STATEMENT 5

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NOTES AND LOANS RECEIVABLE, NET	9,500,000.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 3	9,500,000.	0.

CA 199 OTHER INVESTMENTS STATEMENT 6

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INTEREST RECEIVABLE	1,548,878.	42,226.
DEVELOPMENT LOANS	2,876,238.	2,025,439.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	4,425,116.	2,067,665.

CA 199 OTHER ASSETS STATEMENT 7

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVESTMENTS - PROGRAM RELATED	4,425,116.	0.
PLEDGES AND GRANTS RECEIVABLE	127,500.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	4,552,616.	0.

CA 199 OTHER LIABILITIES STATEMENT 8

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	1,254,615.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	1,254,615.	0.

022

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2021**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name	Identifying number
URBAN STRATEGIES, INC.	43-1141027

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1 14,857,524
2	Total gross income (Form 199, line 8)	2 14,857,524
3	Total expenses and disbursements (Form 199, line 9)	3 12,352,727

Part II Settle Your Account Electronically for Taxable Year 2021

4 ☐ Electronic funds withdrawal **4a** Amount **4b** Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____

6 Account number **7** Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here ▶ _____ (Signature of officer) _____ (Date) ▶ PRESIDENT (Title)

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶ RUBINBROWN LLP | Date | Check if also paid preparer [X] | Check if self-employed [ ] | ERO's PTIN P00829977

Firm's name (or yours if self-employed) and address ▶ RUBINBROWN LLP
7676 FORSYTH BLVD, SUITE 2100
SAINT LOUIS, MO

Firm's FEIN 43-0765316

ZIP code 63105

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature ▶ | Date | Check if self-employed [ ] | Paid preparer's PTIN

Firm's name (or yours if self-employed) and address ▶ | Firm's FEIN | ZIP code

FTB 8453-EO 2021

129021 12-29-21

STATE OF CALIFORNIA
RRF-1
(Rev. 02/2021)

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916)210-6400

WEBSITE ADDRESS:
www.oag.ca.gov/charities

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

DEPARTMENT OF JUSTICE
(For Registry Use Only)

URBAN STRATEGIES, INC.
Name of Organization

List all DBAs and names the organization uses or has used

100 NORTH BROADWAY, NO. NO. 1110
Address (Number and Street)

SAINT LOUIS, MO 63102
City or Town, State, and ZIP Code

314-421-4200
Telephone Number

E-mail Address

Check if:
[X] Change of address
[ ] Amended report

State Charity Registration Number CT 0267918

Corporation or Organization No. 3150159

Federal Employer ID No. 43-1141027

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than $50,000	$25	Between $250,001 and $1 million	$100	Between $20,000,001 and $100 million	$800
Between $50,000 and $100,000	$50	Between $1,000,001 and $5 million	$200	Between $100,000,001 and $500 million	$1,000
Between $100,001 and $250,000	$75	Between $5,000,001 and $20 million	$400	Greater than $500 million	$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01/01/2021 **ending** 12/31/2021 **) list:**

Total Revenue (including noncash contributions) $ 14,857,524 **Noncash Contributions $** 72,598 **Total Assets $** 8,412,015

Program Expenses $ 11,726,754 **Total Expenses $** 12,352,727

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

		Yes	No
1.	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2.	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3.	During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4.	During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5.	During this reporting period, did the organization receive any governmental funding?		X
6.	During this reporting period, did the organization hold a raffle for charitable purposes?		X
7.	Does the organization conduct a vehicle donation program?		X
8.	Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		X
9.	At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

ESTHER SHIN	PRESIDENT	
Printed Name	Title	Date

Signature of Authorized Agent

129291
01-17-22

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **and ending**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
URBAN STRATEGIES, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
100 NORTH BROADWAY NO. 11

City or town, state or province, country, and ZIP or foreign postal code
SAINT LOUIS, MO 63102

F Name and address of principal officer: ESTHER SHIN
SAME AS C ABOVE

D Employer identification number
43-1141027

E Telephone number
314-421-4200

G Gross receipts $ 18,211,417.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.URBANSTRATEGIESINC.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1978 **M** State of legal domicile: MO

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: ALL FAMILIES WILL BE STABLE AND THRIVING.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	203
6	Total number of volunteers (estimate if necessary)	6	179
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	429,962.	2,695,903.
9	Program service revenue (Part VIII, line 2g)	14,404,062.	15,515,514.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	23,500.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,857,524.	18,211,417.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,047,972.	1,572,725.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 39,408.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,304,755.	14,089,827.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,352,727.	15,662,552.
19	Revenue less expenses. Subtract line 18 from line 12	2,504,797.	2,548,865.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	8,412,015.	9,134,421.
21	Total liabilities (Part X, line 26)	806,066.	1,052,538.
22	Net assets or fund balances. Subtract line 21 from line 20	7,605,949.	8,081,883.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer Date

ESTHER SHIN, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
KIMBERLY A RYAN			☐	P00829977

Firm's name RUBINBROWN LLP Firm's EIN 43-0765316

Firm's address 7676 FORSYTH BLVD, SUITE 2100
SAINT LOUIS, MO 63105 Phone no. (314) 290-3300

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
TO ENSURE THAT ALL CHILDREN AND FAMILIES ARE STABLE AND THRIVING.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes X No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... Yes X No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 6,241,301. including grants of $) (Revenue $ 10,660,129.)
INTEGRATED SERVICE DELIVERY: URBAN STRATEGIES PLANS, IMPLEMENTS, OR DIRECTS COMMUNITY AND SUPPORTIVE SERVICES THAT MEET SOCIAL SUPPORT NEEDS AND PROMOTE ECONOMIC SELF-SUFFICIENCY FOR FAMILIES IN MIXED-INCOME HOUSING COMMUNITIES IN DISTRESSED URBAN CORE NEIGHBORHOODS. THE ORGANIZATION SERVED A POPULATION IN 28 COMMUNITIES ACROSS 22 CITIES. DONATED SERVICES OF $429,844 BENEFITTED THIS PROGRAM.

4b (Code:) (Expenses $ 8,471,001. including grants of $) (Revenue $ 3,871,294.)
LEADERSHIP DEVELOPMENT & SUSTAINABILITY: URBAN STRATEGIES PROVIDES SERVICES THAT BUILD THE CAPACITY OF COMMUNITY RESIDENTS TO ACT AS LEADERS TO THEIR COMMUNITIES, TO SEEK OUT PROGRAMS AND SERVICES THAT BENEFIT THEIR FAMILIES, TO ADVANCE THE ECONOMIC SELF-SUFFICIENCY OF THEIR FAMILIES, TO OVERCOME BARRIERS TO EMPLOYMENT, AND TO PROMOTE THE OVERALL STABILITY AND QUALITY OF MIXED-INCOME HOUSING COMMUNITIES.

4c (Code:) (Expenses $ 782,487. including grants of $) (Revenue $ 939,569.)
PLANNING; URBAN STRATEGIES WORKS WITH RESIDENTS, DEVELOPERS, LOCAL SERVICE PROVIDERS, FUNDERS, AND OTHER STAKEHOLDERS TO PLAN MIXED-INCOME HOUSING REVITALIZATION PROJECTS WITH PHYSICAL, SOCIAL SERVICE, AND ECONOMIC DEVELOPMENT COMPONENTS. URBAN STRATEGIES DEVELOPS HUMAN CAPITAL PLANS THAT INTEGRATE SOCIAL SERVICE SUPPORT INTO THE PHYSICAL REDEVELOPMENTS OF COMMUNITIES AND MATCH LOCAL, STATE, FEDERAL, AND PRIVATE RESOURCES TO THOSE EFFORTS.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $ 44,522.)

4e Total program service expenses 15,494,789.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c	X	
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	125		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 203			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

ESTHER SHIN - 314-421-4200

100 NORTH BROADWAY, SUITE 1110, ST. LOUIS, MO 63102

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ESTHER SHIN PRESIDENT	50.00			X				262,731.	0.	7,882.
(2) DONOVAN DUNCAN EXECUTIVE VICE PRESIDENT	50.00			X				208,491.	0.	28,298.
(3) KRISTIE STUTLER VP - POLICY & INFLUENCE	50.00					X		115,719.	0.	45,589.
(4) ALICIA WALTER REGIONAL VICE PRESIDENT	50.00					X		110,997.	0.	43,117.
(5) ALECIA LEONARD REGIONAL VICE PRESIDENT	50.00					X		119,124.	0.	24,852.
(6) EBONIE DION REED VP - COMPLIANCE & LEGAL AFFAIRS	50.00					X		109,891.	0.	22,972.
(7) TYRONDA MINTER VP - EDUCATIONAL INITIATIVES	50.00					X		120,587.	0.	4,142.
(8) RICHARD D. BARON BOARD CHAIR	2.00	X		X				0.	0.	0.
(9) CARL LANG SECRETARY	0.50	X		X				0.	0.	0.
(10) ED NEPPL TREASURER	0.50	X		X				0.	0.	0.
(11) MICHAEL BOWEN DIRECTOR	0.50	X						0.	0.	0.
(12) ZACHARY BOYERS DIRECTOR	1.00	X						0.	0.	0.
(13) LISA CYLAR BARRETT DIRECTOR	0.50	X						0.	0.	0.
(14) FRANK FARROW DIRECTOR	0.50	X						0.	0.	0.
(15) KARLA MCLUCAS DIRECTOR	0.50	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								1,047,540.	0.	176,852.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,047,540.	0.	176,852.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 8

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,665,885.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	30,018.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			2,695,903.			
Program Service Revenue			**Business Code**				
	2a INTEGRATED SERVICE DELIVERY		624200	10,660,129.	10660129.		
	b LEADERSHIP / SUSTAINABILITY		624200	3,871,294.	3,871,294.		
	c PLANNNG PROGRAM		624200	939,569.	939,569.		
	d PROGRAM NOTES RECEIVABLE INTEREST		531390	24,726.	24,726.		
	e PARTNERSHIP DISTRIBUTION INCOME		531390	19,796.	19,796.		
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			15,515,514.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			**Business Code**				
	11a _____						
	b _____						
	c _____						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			18,211,417.	15515514.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	507,403.	482,032.	20,297.	5,074.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	910,575.	865,047.	36,422.	9,106.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	151,089.	143,534.	6,044.	1,511.
10 Payroll taxes	3,658.	3,475.	146.	37.
11 Fees for services (nonemployees):				
a Management				
b Legal	62,994.	55,677.	5,260.	2,057.
c Accounting	22,000.	14,520.	7,480.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	154,869.	136,881.	12,931.	5,057.
12 Advertising and promotion	119,289.	89,467.	21,472.	8,350.
13 Office expenses	109,733.	105,344.	3,292.	1,097.
14 Information technology	101,742.	93,603.	5,087.	3,052.
15 Royalties				
16 Occupancy	21,591.	20,590.	751.	250.
17 Travel	101,981.	98,921.	2,040.	1,020.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM EXPENSES	12,615,137.	12,615,137.		
b COMMUNITY SUPPORT	714,018.	714,018.		
c TRAINING AND EDUCATION	32,858.	32,529.	263.	66.
d DUES AND SUBSCRIPTIONS	20,582.	13,996.	4,734.	1,852.
e All other expenses	13,033.	10,018.	2,136.	879.
25 **Total functional expenses.** Add lines 1 through 24e	15,662,552.	15,494,789.	128,355.	39,408.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	6,232,813.	2	8,392,121.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	111,537.	4	116,637.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	2,067,665.	13	625,019.
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	0.	15	644.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	8,412,015.	16	9,134,421.
Liabilities	17	Accounts payable and accrued expenses	806,066.	17	1,052,538.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	806,066.	26	1,052,538.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	3,955,714.	27	7,717,994.
	28	Net assets with donor restrictions	3,650,235.	28	363,889.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	7,605,949.	32	8,081,883.
	33	Total liabilities and net assets/fund balances	8,412,015.	33	9,134,421.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	18,211,417.
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,662,552.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,548,865.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,605,949.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-2,072,931.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,081,883.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☐ Accrual ☒ Other MODIFIED CASH If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1486283.	2689370.	5084621.	429,962.	2695903.	12386139.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	5299392.	5642863.	5722298.	14404062.	15515514.	46584129.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	6785675.	8332233.	10806919.	14834024.	18211417.	58970268.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	235,000.	100,000.				335,000.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b	235,000.	100,000.				335,000.
8 **Public support.** (Subtract line 7c from line 6.)						58635268.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	6785675.	8332233.	10806919.	14834024.	18211417.	58970268.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	270,532.	319,701.	161,784.			752,017.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	270,532.	319,701.	161,784.			752,017.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			2652158.	23,500.		2675658.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	7056207.	8651934.	13620861.	14857524.	18211417.	62397943.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	93.97 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	92.33 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	1.21 %
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	1.87 %

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2 Enter 0.85 of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (*describe in* **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule A — Payments from Disqualified Persons Included on Part III, Line 7a — 2022

** Do Not File **
*** Not Open to Public Inspection ***

Payer's Name	2018 Amount	2019 Amount	2020 Amount	2021 Amount	2022 Amount
DISQUALIFIED PERSONS	235,000.	100,000.	0.	0.	0.
Total to Schedule A, Part III, Line 7a	235,000.	100,000.			

** PUBLIC DISCLOSURE COPY **

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 441,677.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 500,465.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 1,386,812.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 62,705.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization | Employer identification number

URBAN STRATEGIES, INC. | 43-1141027

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%
b Permanent endowment _____%
c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				0.

Schedule D (Form 990) 2022

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) DEVELOPMENT LOANS	625,019.	END-OF-YEAR MARKET VALUE
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)	625,019.	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

URBAN STRATEGIES, INC.

Employer identification number

43-1141027

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ESTHER SHIN	(i)	262,731.	0.	0.	7,882.	0.	270,613.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DONOVAN DUNCAN	(i)	208,491.	0.	0.	6,315.	21,983.	236,789.	0.
EXECUTIVE VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KRISTIE STUTLER	(i)	115,719.	0.	0.	3,724.	41,865.	161,308.	0.
VP - POLICY & INFLUENCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ALICIA WALTER	(i)	110,997.	0.	0.	3,577.	39,540.	154,114.	0.
REGIONAL VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
URBAN STRATEGIES, INC.

Employer identification number
43-1141027

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

AFFORDABLE HOUSING - PROGRAM RELATED INVESTMENT - INTEREST INCOME;

AFFORDABLE HOUSING - PROGRAM RELATED INVESTMENT - LOAN ABATEMENTS;

POLICY DEVELOPMENT: URBAN STRATEGIES USES ITS PRACTITIONER KNOWLEDGE FROM THE GROUND WORK TO INFORM POLICY CHANGES IN THE AREAS OF HOUSING, EDUCATION, HEALTH AND ECONOMIC MOBILITY TO SUPPORT OUR FAMILIES AT THE FEDERAL, STATE, AND LOCAL LEVELS.;

AFFORDABLE HOUSING DEVELOPMENT: URBAN SERVES AS LENDER TO 12 AFFORDABLE HOUSING SITES IN ST. LOUIS AND KANSAS CITY THROUGH THE MISSOURI HOUSING DEVELOPMENT COMMISSION'S AFFORDABLE HOUSING ASSISTANCE PROGRAM (AHAP), WHICH COLLECTIVELY HOUSE APPROXIMATELY 1,600 HOUSEHOLDS.
EXPENSES $ 0. INCLUDING GRANTS OF $ 0. REVENUE $ 44,522.

FORM 990, PART VI, SECTION B, LINE 11B:
THE URBAN STRATEGIES BOARD OF DIRECTORS HAS DESIGNATED THE FINANCE COMMITTEE OF THE BOARD TO REVIEW AND APPROVE THE 990 TAX FORM. THE 990 TAX FORM, AS APPROVED BY THE FINANCE COMMITTEE AND FILED, IS DISTRIBUTED TO THE BOARD AT THE NEXT BOARD OF DIRECTORS MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:
AT THE FIRST BOARD MEETING OF EACH YEAR, THE DIRECTORS ARE ASKED TO REVIEW AND COMPLETE DISCLOSURE FORMS AND THERE IS AN OPPORTUNITY FOR DISCUSSION OF ANY FINANCIAL INTERESTS THAT ARE DISCLOSED.

Name of the organization: URBAN STRATEGIES, INC.

Employer identification number: 43-1141027

FORM 990, PART VI, SECTION B, LINE 15:

THE PRESIDENT'S COMPENSATION IS ANNUALLY REVIEWED BY THE BOARD OF DIRECTORS AS PART OF THE BUDGETING PROCESS FOR EACH YEAR. THE CHAIRMAN OF THE BOARD MAKES A RECOMMENDATION FOR A PAY RAISE AND/OR BONUS ON THE BASIS OF THE PREVIOUS YEAR'S PERFORMANCE AND THROUGH COMPARISON OF CURRENT SALARIES OF OTHER 501(C)(3) ORGANIZATIONS OF SIMILAR SIZE WITH GROWTH POTENTIAL. BASED ON THE BOARD'S DETERMINATION OF THE PRESIDENT'S SALARY, REMAINING SALARIES WITHIN THE ORGANIZATION ARE DETERMINED BY THE PRESIDENT.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON WRITTEN REQUEST.

FORM 990, PART XII, LINE 1

THE ORGANIZATION CHANGED ITS METHOD OF ACCOUNTING TO THE MODIFIED CASH BASIS IN 2021.

FORM 990

THE RETURN HAS BEEN PREPARED WITH THE CURRENT INFORMATION PROVIDED BY THE ORGANIZATION TO DATE. WHEN COMPLETE INFORMATION IS PROVIDED, IT WILL BE DETERMINED WHETHER AN AMENDED RETURN SHOULD BE FILED BY THE ORGANIZATION.

Form **8868**
(Rev. January 2022)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
URBAN STRATEGIES, INC.	43-1141027

Number, street, and room or suite no. If a P.O. box, see instructions.
100 NORTH BROADWAY, NO. 1110

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
SAINT LOUIS, MO 63102

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ▶ ESTHER SHIN
100 NORTH BROADWAY, SUITE 1110 - ST. LOUIS, MO 63102

Telephone No. ▶ 314-421-4200 Fax No. ▶

- If the organization does not have an office or place of business in the United States, check this box ..... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☒ calendar year 2022 or
▶ ☐ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.** Form **8868** (Rev. 1-2022)

223841 04-01-22

TAXABLE YEAR **2022**

California Exempt Organization Annual Information Return

228941 01-10-23
FORM **199**

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) , and ending (mm/dd/yyyy) .

Corporation/Organization name: URBAN STRATEGIES, INC.

California corporation number: 3150159

Additional information. See instructions.

FEIN: 43-1141027

Street address (suite or room): 100 NORTH BROADWAY, NO. NO. 1110

PMB no.

City: SAINT LOUIS

State: MO

ZIP code: 63102

Foreign country name

Foreign province/state/county

Foreign postal code

A First return ..... ☐ Yes ☒ No

B Amended return ..... ● ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No

D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____

E Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☒ Other

F Federal return filed? (1) ● ☐ 990T (2) ● ☐ 990PF (3) ● ☐ Sch H (990)
(4) ☒ Other 990 series

G Is this a group filing? See instructions ..... ● ☐ Yes ☒ No

H Is this organization in a group exemption ..... ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ● ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ..... ● ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $ _____

L Is the organization a limited liability company? ..... ● ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? ..... ● ☐ Yes ☒ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●		1	15,515,514 00
	2	Gross dues and assessments from members and affiliates ●		2	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1 ●		3	2,695,903 00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B ●		4	18,211,417 00
	5	Cost of goods sold ●	5 00		
	6	Cost or other basis, and sales expenses of assets sold ●	6 00		
	7	Total costs. Add line 5 and line 6		7	00
	8	Total gross income. Subtract line 7 from line 4 ●		8	18,211,417 00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●		9	15,662,552 00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●		10	2,548,865 00
Filing Fee	11	Total payments ●		11	00
	12	Use tax. See General Information K ●		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●		14	00
	15	Penalties and interest. See General Information J		15	00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉		16	00

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ | Title: PRESIDENT | Date | ● Telephone

Paid Preparer's Use Only

Preparer's signature ▶ | Date | Check if self-employed ▶ ☐ | ● PTIN: P00829977

Firm's name (or yours, if self-employed) and address ▶ RUBINBROWN LLP
7676 FORSYTH BLVD, SUITE 2100
SAINT LOUIS, MO 63105

● Firm's FEIN: 43-0765316

● Telephone: (314) 290-3300

May the FTB discuss this return with the preparer shown above? See instructions ..... ● ☒ Yes ☐ No

Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

	1	Gross sales or receipts from all business activities. See instructions	1		00
	2	Interest	2		00
	3	Dividends	3		00
Receipts	4	Gross rents	4		00
from	5	Gross royalties	5		00
Other	6	Gross amount received from sale of assets (See instructions)	6		00
Sources	7	Other income SEE STATEMENT 2	7	15,515,514	00
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	15,515,514	00
	9	Contributions, gifts, grants, and similar amounts paid	9		00
	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees SEE STATEMENT 3	11	507,403	00
	12	Other salaries and wages	12	910,575	00
Expenses	13	Interest	13		00
and	14	Taxes	14	3,658	00
Disburse-	15	Rents	15	21,591	00
ments	16	Depreciation and depletion (See instructions)	16		00
	17	Other expenses and disbursements SEE STATEMENT 4	17	14,219,325	00
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	15,662,552	00

Schedule L **Balance Sheet**

Assets	(a)	Beginning of taxable year (b)	(c)	End of taxable year (d)
1 Cash		6,232,813		8,392,121
2 Net accounts receivable		111,537		116,637
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments STMT 5		2,067,665		625,019
10 a Depreciable assets				
b Less accumulated depreciation	( )		( )	
11 Land				
12 Other assets STMT 6				644
13 **Total assets**		8,412,015		9,134,421
Liabilities and net worth				
14 Accounts payable		806,066		1,052,538
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities				
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		7,605,949		8,081,883
22 **Total liabilities and net worth**		8,412,015		9,134,421

Schedule M-1 **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books	2,548,865	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	2,548,865
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	2,548,865		

CA 199 CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
SLMO-STL CITY-CNI PEOPLE	1520 MARKET STREET, SUITE 2000 ST. LOUIS, MO 63103		441,677.
WSNC - WINSTON SALEM	500 WEST FOURTH STREET, SUITE 300 WINSTON SALEM, NC 27101		500,465.
METN-2GEN 2020 SPRING TANF	505 DEADRICK ST. NASHVILLE, TN 37243		1,386,812.
TUOK - TULSA COVID RELIEF FUNDS	175 E. SECOND ST., 15TH FLOOR TULSA, OK 74103		62,705.
TOTAL INCLUDED ON LINE 3			2,391,659.

CA 199 OTHER INCOME STATEMENT 2

DESCRIPTION	AMOUNT
INTEGRATED SERVICE DELIVERY	10,660,129.
LEADERSHIP / SUSTAINABILITY	3,871,294.
PLANNNG PROGRAM	939,569.
PARTNERSHIP DISTRIBUTION INCOME	19,796.
PROGRAM NOTES RECEIVABLE INTEREST	24,726.
TOTAL TO FORM 199, PART II, LINE 7	15,515,514.

CA 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 3

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
ESTHER SHIN 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	PRESIDENT 50.00	0.
DONOVAN DUNCAN 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	EXECUTIVE VICE PRESIDENT 50.00	0.
KRISTIE STUTLER 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	VP - POLICY & INFLUENCE 50.00	0.
ALICIA WALTER 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	REGIONAL VICE PRESIDENT 50.00	0.
ALECIA LEONARD 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	REGIONAL VICE PRESIDENT 50.00	0.
EBONIE DION REED 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	VP - COMPLIANCE & LEGAL AF 50.00	0.
TYRONDA MINTER 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	VP - EDUCATIONAL INITIATIV 50.00	0.
RICHARD D. BARON 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	BOARD CHAIR 2.00	0.

CARL LANG 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	SECRETARY 0.50	0.
ED NEPPL 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	TREASURER 0.50	0.
MICHAEL BOWEN 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
ZACHARY BOYERS 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 1.00	0.
LISA CYLAR BARRETT 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
FRANK FARROW 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
KARLA MCLUCAS 100 NORTH BROADWAY, NO. 1110 SAINT LOUIS, MO 63102	DIRECTOR 0.50	0.
TOTAL TO FORM 199, PART II, LINE 11		0.

CA 199 OTHER EXPENSES STATEMENT 4

DESCRIPTION	AMOUNT
PROGRAM EXPENSES	12,615,137.
COMMUNITY SUPPORT	714,018.
TRAINING AND EDUCATION	32,858.
DUES AND SUBSCRIPTIONS	20,582.
OTHER EMPLOYEE BENEFITS	151,089.
LEGAL FEES	62,994.
ACCOUNTING FEES	22,000.
OTHER PROFESSIONAL FEES	154,869.
ADVERTISING AND PROMOTION	119,289.
OFFICE EXPENSES	109,733.
INFORMATION TECHNOLOGY	101,742.
TRAVEL	101,981.
ALL OTHER EXPENSES	13,033.
TOTAL TO FORM 199, PART II, LINE 17	14,219,325.

CA 199 OTHER INVESTMENTS STATEMENT 5

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INTEREST RECEIVABLE	42,226.	0.
DEVELOPMENT LOANS	2,025,439.	625,019.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	2,067,665.	625,019.

CA 199 OTHER ASSETS STATEMENT 6

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ESCROW	0.	644.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	0.	644.

STATE OF NEVADA

FRANCISCO V. AGUILAR
Secretary of State

DEPUTY BAKKEDAHL
Deputy Secretary for Commercial Recordings

OFFICE OF THE SECRETARY OF STATE

Commercial Recordings Division
401 N. Carson Street
Carson City, NV 89701
Telephone (775) 684-5708
Fax (775) 684-7138

North Las Vegas City Hall
2250 Las Vegas Blvd North, Suite 400
North Las Vegas, NV 89030
Telephone (702) 486-2880
Fax (702) 486-2888

Business Entity - Filing Acknowledgement

02/07/2024

Work Order Item Number:	W2024020700167 - 3451156
Filing Number:	20243807282
Filing Type:	Initial List
Filing Date/Time:	02/07/2024 08:04:04 AM
Filing Page(s):	2

Indexed Entity Information:

Entity ID: E38072812024-4 **Entity Name:** Urban Strategies LLC

Entity Status: Active **Expiration Date:** None

Non-Commercial Registered Agent
CT CORPORATION SYSTEM
701 S. CARSON ST., STE. 200, Carson City, NV 89701, USA

The attached document(s) were filed with the Nevada Secretary of State, Commercial Recording Division. The filing date and time have been affixed to each document, indicating the date and time of filing. A filing number is also affixed and can be used to reference this document in the future.

Respectfully,

FRANCISCO V. AGUILAR
Secretary of State

STATE OF NEVADA

FRANCISCO V. AGUILAR
Secretary of State

DEPUTY BAKKEDAHL
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2250 Las Vegas Blvd North, Suite 400
North Las Vegas, NV 89030
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Fax (702) 486-2888

Business Entity - Filing Acknowledgement

02/07/2024

Work Order Item Number:	W2024020700167 - 3451155
Filing Number:	20243807280
Filing Type:	Articles of Organization
Filing Date/Time:	02/07/2024 08:04:03 AM
Filing Page(s):	3

Indexed Entity Information:

Entity ID: E38072812024-4 **Entity Name:** Urban Strategies LLC

Entity Status: Active **Expiration Date:** None

Non-Commercial Registered Agent
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Respectfully,

FRANCISCO V. AGUILAR
Secretary of State

SECRETARY OF STATE

STATE OF NEVADA

NEVADA STATE BUSINESS LICENSE

Urban Strategies LLC

Nevada Business Identification # NV20243026305
Expiration Date: 02/28/2025

In accordance with Title 7 of Nevada Revised Statutes, pursuant to proper application duly filed and payment of appropriate prescribed fees, the above named is hereby granted a Nevada State Business License for business activities conducted within the State of Nevada.
Valid until the expiration date listed unless suspended, revoked or cancelled in accordance with the provisions in Nevada Revised Statutes. License is not transferable and is not in lieu of any local business license, permit or registration.
License must be cancelled on or before its expiration date if business activity ceases. Failure to do so will result in late fees or penalties which, by law, cannot be waived.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 02/07/2024.

Certificate Number: B202402074332475
You may verify this certificate online at http://www.nvsos.gov

FRANCISCO V. AGUILAR
Secretary of State

SECRETARY OF STATE

STATE OF NEVADA

DOMESTIC LIMITED-LIABILITY COMPANY (86) CHARTER

I, FRANCISCO V. AGUILAR, the duly qualified and elected Nevada Secretary of State, do hereby certify that **Urban Strategies LLC** did, on 02/07/2024, file in this office the original Articles of Organization that said document is now on file and of record in the office of the Secretary of State of the State of Nevada, and further, that said document contains all the provisions required by the law of the State of Nevada.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of State, at my office on 02/07/2024.

FRANCISCO V. AGUILAR
Secretary of State

Certificate
Number: B202402074332474
You may verify this certificate online at http://www.nvsos.gov

USI | URBAN STRATEGIES, INC.
Families at the Center of Results

All children and families will be STABLE and THRIVING.





WHO WE ARE

USI is a national nonprofit with extensive experience in the design and implementation of place-based human capital development strategies in communities that are undergoing comprehensive physical revitalization. We work with Public Housing Authorities, city government officials, institutions, foundations, developers, property managers, community members and other stakeholders to build comprehensive plans around neighborhood conditions and human service needs.

Founded in 1978, USI is a leader in the field of community development, supporting more than 30,000 economically stressed families, approximately 100,000 individuals, in 53 communities in 28 major metropolitan areas. USI supports communities, develop economic opportunities, cradle-to-college/career success, access to high quality health services, and a range of comprehensives human service supports while concurrently working with developers to create new physical facilities and amenities that complement human service systems and improve the capacity of existing community systems.

Our work is most generally focused in distressed urban core residential communities that are undergoing, or slated to undergo, physical revitalization. We work thoughtfully with community services to develop a network of support. With over 40 years of experience, our major accomplishments include:

- Comprehensive Human Capital planning and implementation in 24 major cities (including two territories)
- Over $400 million in federal Choice Neighborhood Initiative funds
- Over $3 billion leveraged in public and private sources for innovative support service programs and initiatives
- Lead implementation partner for people support services in 19 Choice Neighborhoods Planning and coordination of Community
- Support Services in 12 HOPE VI communities
- Partnering with schools in 17 major cities supporting cradle to college/career pipelines
- Selected as an Annie E. Casey Results Count Hub, a Consumer Financial Protection Bureau "Your Money, Your Goals" cohort fellow, members of our Senior Leadership selected for the Center for Community Investment at the Lincoln Institute of Land Policy, The Bridges Collaborative by The Century Foundation, and ProInspire
- Approved as a Community Development Financial Institution (CDFI) in 2020
- Awarded a Promise Neighborhood grant to strengthen equitable education outcomes in St. Louis, MO.

WHAT WE DO

USI works within economically stressed urban neighborhoods that are slated for physical revitalization to plan for human capital development, socioeconomic development and building of social capital. We team our efforts to ensure that physical revitalization plans meet the vision and expectations of neighborhood residents and community stakeholders as identified during the community engagement and redevelopment planning processes.

USI connects families to a wide array of sustainable supports including financial education, counseling and coaching on financial topics such as debt reduction, correcting and managing credit scores, budgeting and accessing affordable credit products. Our being named a "Your Money, Your Goals" cohort fellow furthers our ability to support our families in discovering and reaching their financial literacy goals, and our designation as a CDFI will support our economic mobility strategies for liberation.

www.urbanstrategiesinc.org | 314.421.4200 Main Phone |314.421.0836 Main Fax
All data is as of 2024

McCormack Baron Salazar

Statement of Qualifications

Specialized Experience

During the past 50 years, McCormack Baron Salazar has closed 239 projects with development costs in excess of $5.6 billion. We have developed more than 26,000 homes and 1.6 million square feet of retail and commercial space–all invested to transform places into communities that positively impact local residents and businesses.

As a nationally-acclaimed firm, with developments in 54 cities and 27 states and territories, we specialize in the revitalization of urban neighborhoods with multi-block, mixed-income projects that produce attractive, urban neighborhoods that evolve from extensive community planning exercises.

Our comprehensive approach has made us a pioneer in the U.S. Department of Housing and Urban Development's efforts to transform public housing sites and neighborhoods. We were instrumental in the earliest HOPE VI efforts, including the first pre-HOPE VI demonstration development, and are now a leader in the Choice Neighborhoods Initiative.

Under these programs (and others like it), McCormack Baron Salazar has closed 120 phases of public housing transformation in 47 communities involving over $3.6 billion in total redevelopment costs and resulting in 14,549 homes. We are the housing developer in 15 Choice Neighborhood Implementation efforts with Choice grants totaling more than $494 million.

The McCormack Baron Salazar Difference

We believe in going beyond brick and mortar to embrace the soul of the community. We believe in developing people along with place. We are committed to the future of urban America.

The hallmark of McCormack Baron Salazar developments is its holistic approach to development that includes thoughtful planning and design to address not only funding and physical structures, but important initiatives that work to re-knit the fabric of distressed urban districts.

Our development process centers on community engagement. Before one shovel is put into the ground, we have spent time listening and actively engaging with clients, cities, housing authorities, residents, and stakeholders – understanding their needs, discovering the neighborhood's strengths, learning about the historical and cultural significance of each place, and creating working partnerships with all stakeholders, founded on mutual trust and open communication.

We partner with non-profits and other community resources to strengthen neighborhood social structures, create connections to jobs and educational opportunities, and empower residents to lead healthy, prosperous lives in thriving, self-sustaining communities.

McCormack Baron Salazar believes in long-term engagement. We maintain our commitment to residents by managing our properties to the highest standards, reinvesting, and looking for additional opportunities to help residents thrive.



Since 1973, McCormack Baron Salazar has prioritized the well-being of residents as equally as the revitalization of urban-core communities through thoughtful development. We believe that the key to effective development is in the development of the relationship between residents, neighbors, local businesses, and government entities, alike. We strive for excellence–and we seek balance–from the ground up.

100 N. Broadway, Suite 100, Saint Louis, MO 63102 | ph (314) 621-3400 | fx (314) 421-3289
www.mccormackbaron.com | *info@mccormackbaron.com*

McCormack Baron Salazar

Statement of Qualifications *(continued)*

Unique Approach

Our thoughtful approach to development becomes a social and economic driver for the communities we serve. We believe this approach provides the financial, physical, and social resilience needed to ensure sustainable success.



Financial Resilience

McCormack Baron Salazar developments are characterized by a blend of financing sources: public, private, and philanthropic–using federal, state, and local programs, tax-credit equity, foundation and pension loans and grants, and conventional private debt and equity. Developments include market-rate units to allow for financial stability, while also providing low-income housing without concentrating poverty.

While low-income tax credits enable us to build the buildings, utilizing New Markets Tax Credits enables us to implement essential programs and initiatives that support the overall success of residents and the community. These include workforce development assistance, healthcare and wellness programs, and education initiatives. We work to improve neighborhood assets like schools, community retail and services, commercial office space, healthcare services, street and sidewalk improvements, recreational investments and open park space.

The McCormack Baron approach to diverse funding is an economically stable platform for housing, enabling us to better maneuver economic or public funding fluctuations and one that ultimately encourages further investments.



Physical Resilience



We design and construct to a market-rate standard using contextual architecture, modern amenities, and sustainable features to create developments that enhance the surrounding communities and catalyze future investments. Designs are informed by New Urbanist, Smart Growth, and healthy-living principals.

In the McCormack Baron Salazar portfolio, we are proud to have created 65 green-certified communities that feature solar hot water, solar energy use, and water reuse features. Our sustainable construction practices reduce utility costs, improve efficiencies, and improve the overall health of community.

Sustainability also extends to the physical resiliency of the structure itself. At McCormack Baron Salazar, we produce intentionally designed structures that are able to respond to extreme climate shifts and natural disasters, such as floods, hurricanes, and tornados.

Social Resilience



It is our belief that the collective strength of the community comes not from buildings alone, but from the potential of each individual living there. Providing opportunities and resources to support individuals in their own success encourages upward mobility and economic development, which ultimately ensures that the entire community thrives.

At McCormack Baron Salazar, we are proud to partner closely with nonprofits and other community organizations to enhance neighborhood social structures, create connections to jobs and educational opportunities, and empower residents to lead healthy, prosperous lives in thriving, self-sustaining communities.

The end result is a happy, safe, and thriving community, filled with individuals who take pride in their neighborhood.

That is the McCormack Baron Salazar difference.

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1960 1965 1970 1975 1980 1985 1990 1995 2000 2005 2010 2015 2020 2025

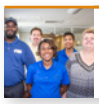
1963
Richard Baron, a college student, volunteers at a Freedom School



1968-71
Richard Baron, now a legal-aid lawyer, represents public housing tenants in St. Louis

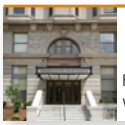


1973
Baron and labor leader and homebuilder Terry McCormack form McCormack Baron & Associates



1973
Property Management founded

1978
Richard Baron starts Urban Strategies, a 503(c)3 partner



1979
BEGINNING
First development, Washington Apartments



1988
CATALYST
Quality Hill and others demonstrate that with a healthy housing market, entire neighborhoods experience positive growth



Late 1980s
MIXED-INCOME
Begin developments with mix of affordable and market-rate units

1987
ACCESS
Lindell Marketplace grocery store opens

1990s
RECOVERY
An earthquake in Southern California provides the opportunity to rebuild 5 communities.

1993
Los Angeles Office opens

1994
Principals propose the HOPE VI program to HUD

1996
HOPE
The first two HOPE VI demonstration projects



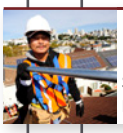
1998
EDUCATION
First two elementary schools, Jefferson and Centennial

2000-2002
CONNECTION
First three transit-oriented developments

2003
McCormack Baron Asset Management founded

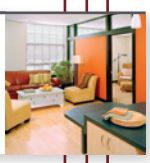


2008
REBUILDING
After Hurricane Katrina, Harmony Oaks in New Orleans



2009
SUSTAINABILITY
First developer to have built two LEED ND certified neighborhoods

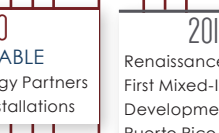
2010
RENEWABLE
Sunwheel Energy Partners begins solar installations



2003
ACCESS
6 North, the country's first universally-designed apartment building

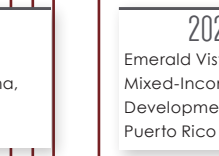
2017
RESILIENCE
New communities in Galveston weather first hurricane

2017
The company reaches 1,000 employees and operates in 23 states and 2 territories.



2018
Renaissance Square First Mixed-Income Development in Puerto Rico

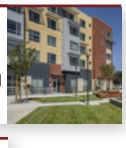
2019
Bayshore Villas Mixed-Income Development in Puerto Rico



2021
Emerald Vista Mixed-Income Development in Puerto Rico

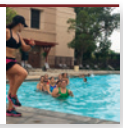


2006
OPPORTUNITY
MBS Urban Initiatives CDE (New Markets Tax Credits) started



2011
CHOICE
First two Choice Neighborhood grants awarded

2011
San Francisco Office opens



2012
HEALTH
Healthy communities program begins



2013
EARLY EDUCATION
Flance Early Childhood Education Center

2015
COMMITMENT
Refinance and renovation of first HOPE VI

McCormack Baron Salazar

Inspired by Legacy

Since the beginning of his career, our founder, Richard Baron, was motivated to change the disparities in housing equality and opportunity available to impoverished families. As a lawyer and an activist, he advocated to create a more responsive public housing bureaucracy and persuaded agencies to empower to manage public housing developments. He and his associate, Terry McCormack, had a vision to build quality housing options in low-income communities that embraced these values. In 1973, they formed McCormack Baron (now McCormack Baron Salazar).

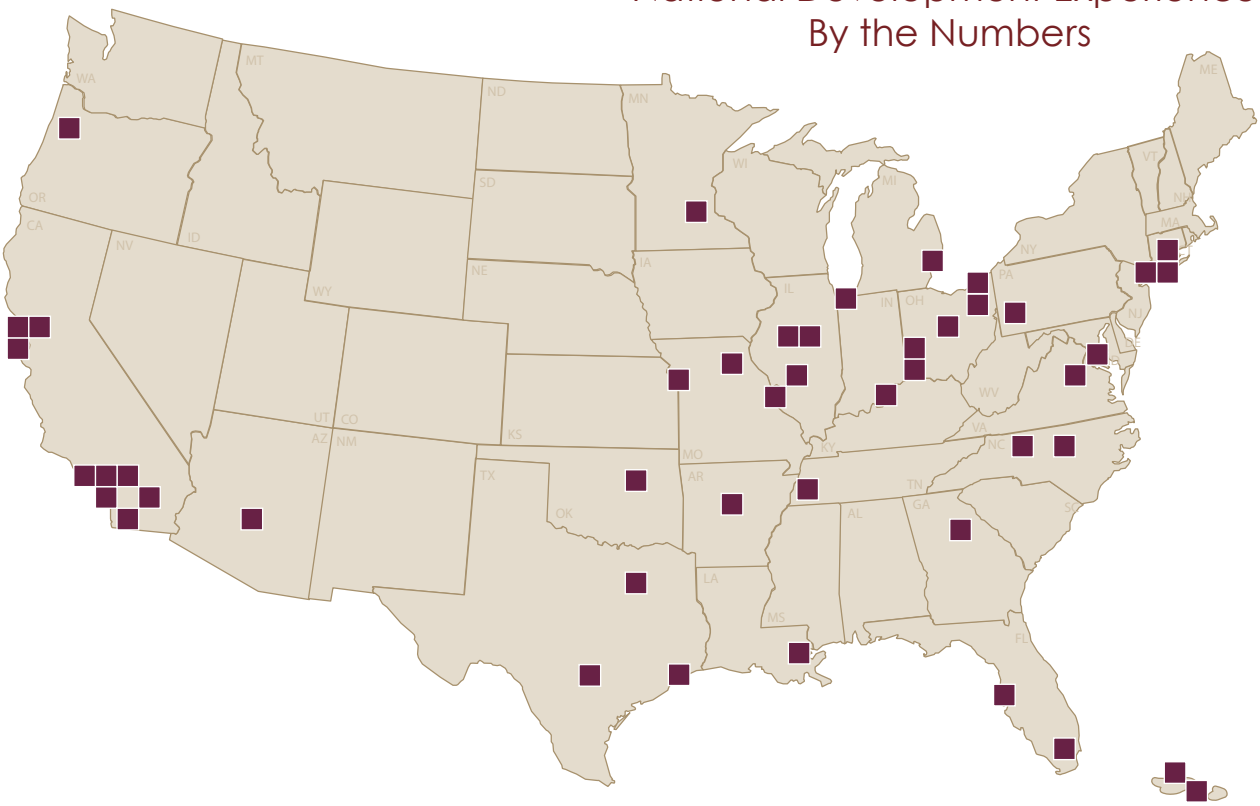
Their vision of creating thriving communities that contribute to local economies and empower residents is alive and well today.

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McCormack Baron Salazar



National Development Experience By the Numbers



NATIONAL DEVELOPMENT ACHIEVEMENTS

TOTAL INVESTMENT	HOMES	DEVELOPMENT PHASES	COMMERCIAL SPACE
$ 5.6 billion	26,299	239	1.6 million SQ. FT.

CHOICE NEIGHBORHOOD/HOPE VI ACHIEVEMENTS

TOTAL INVESTMENT	HOMES	COMMUNITIES	CHOICE IMPLEMENTATION GRANTS
$3.6 billion	14,549	47	16

GREEN CERTIFIED DEVELOPMENTS

HOMES	COMMUNITIES
8,282	74

NEW MARKETS TAX CREDITS

NEW MARKETS TAX CREDIT ALLOCATION	TOTAL NMTC DEVELOPMENT INVESTMENT
$525 million	$2.1 billion

MANAGEMENT PORTFOLIO

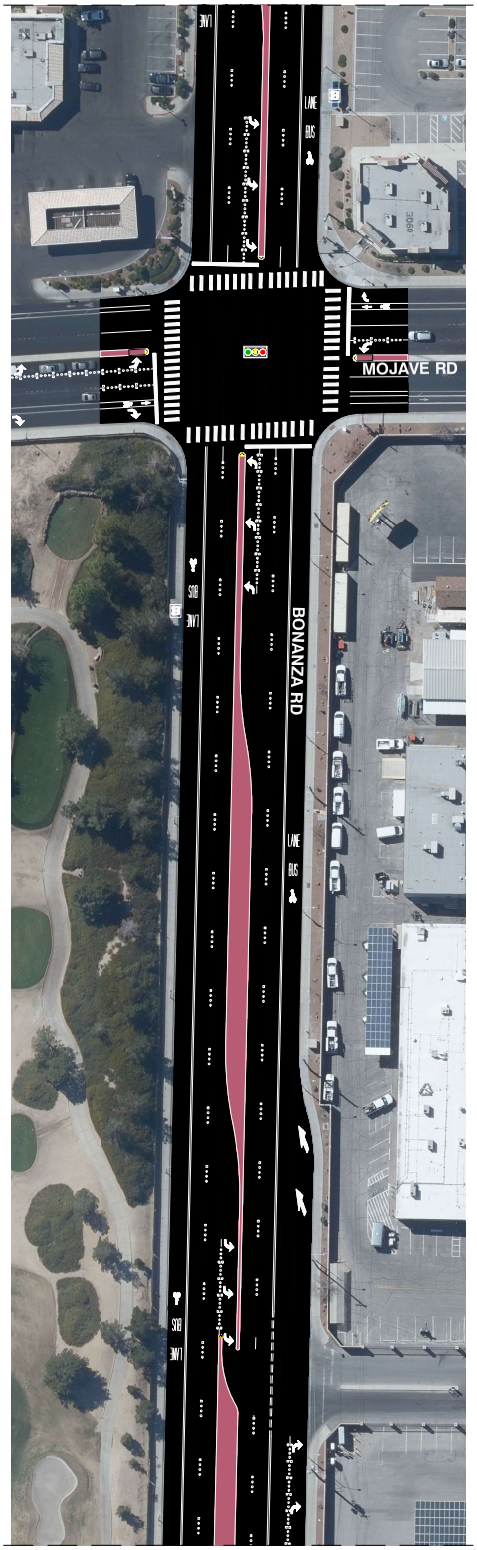
HOMES	PROPERTIES
15,686	132

ASSET MANAGEMENT PORTFOLIO

HOMES	PROPERTIES
19,389	165

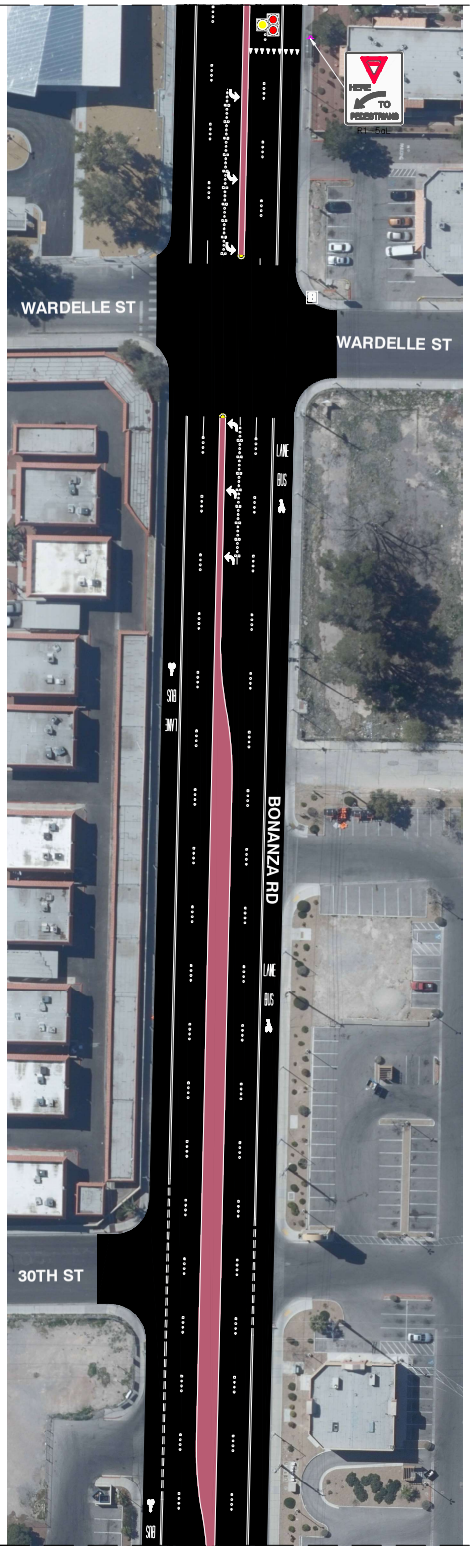
100 N. Broadway, Suite 100, Saint Louis, MO 63102 | ph (314) 621-3400 | fx (314) 421-3289
www.mccormackbaron.com | info@mccormackbaron.com

MATCHLINE - SEE ABOVE RIGHT



MATCHLINE - SEE SH-6

MATCHLINE - SEE SH-4



MATCHLINE - SEE BELOW LEFT

LEGEND

- SIGNAL TIMING MODIFICATIONS
- BUS STOP
- PROPOSED CONCRETE MEDIAN
- PROPOSED ASPHALT PAVING
- PAINTED MEDIAN NOSE
- EXISTING MEDIAN
- SPEED FEEDBACK SIGN
- PEDESTRIAN FENCING
- PROPOSED IMPROVEMENTS
- PROPOSED RRFB
- PROPOSED PHB
- PROPOSED SCHOOL FLASHER

GRAPHIC SCALE
(IN FEET)
1" = 40'

NORTH

NORTH

SHEET 5 OF 11 DRAWING NO. SH-5

PREPARED FOR
CITY OF LAS VEGAS

BID #	DATE:
H #	DESIGNED BY: EP
SUBMITTAL STAGE:	DRAWN BY: EP
	CHECKED BY: TKV

TITLE
BONANZA SMP

SHEET
CONCEPTUAL DESIGN
LAS VEGAS BLVD. TO NELLIS BLVD.

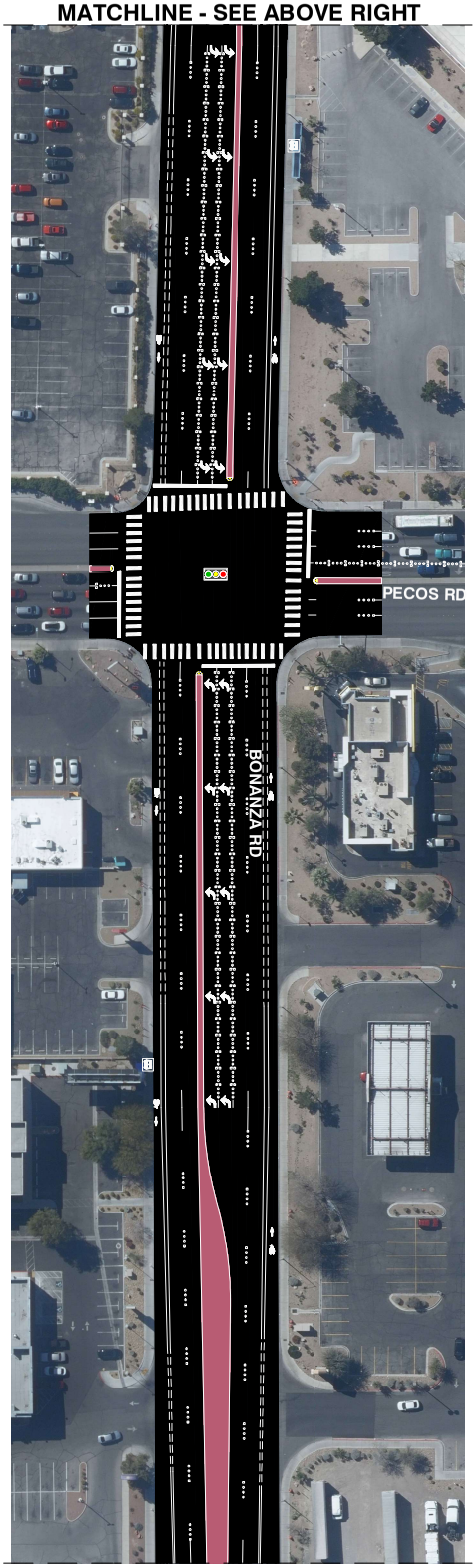
NOT FOR CONSTRUCTION

PREPARED BY
ATKINS
2270 Corporate Circle, Suite 200
Henderson, Nevada 89074
Tel: +1 (702) 263 7275
Fax: +1 (702) 263 7200

NO.	DATE	SHEET	REVISIONS

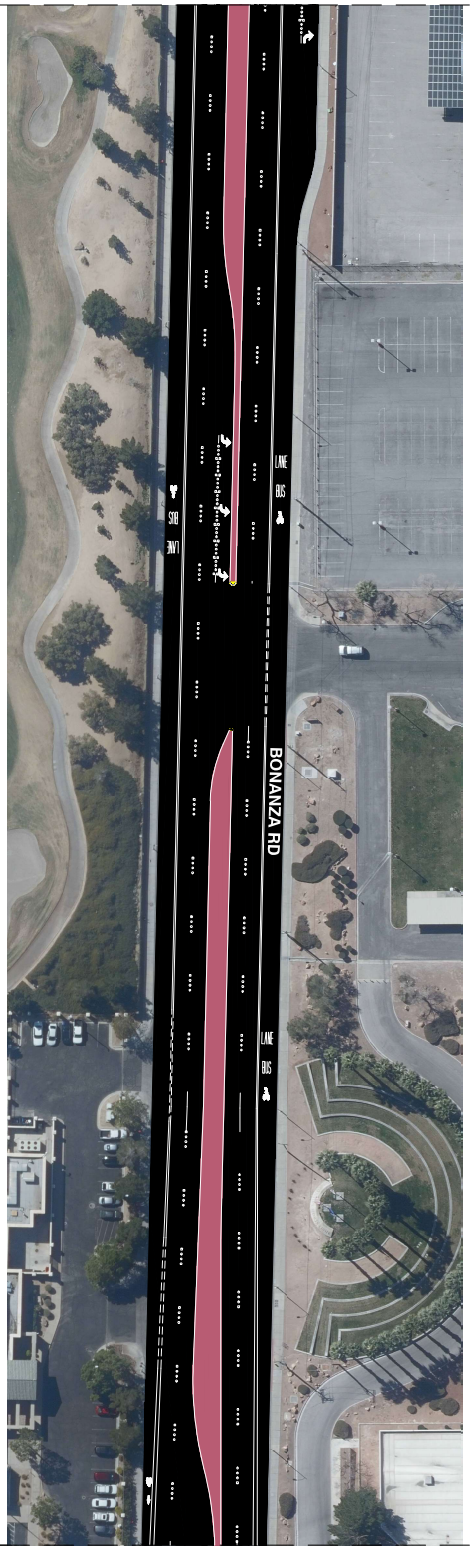
8/4/21 C:\USERS\PRESTON\ONEDRIVE - ATKINS LTD\CIES\TOP\PROJECTS\BONANZA SVP\ALTERNATIVE DEVELOPMENT\SHEETS\BONANZA SHEETS.DWG

MATCHLINE - SEE ABOVE RIGHT



MATCHLINE - SEE SH-7

MATCHLINE - SEE SH-5



MATCHLINE - SEE BELOW LEFT

LEGEND

- SIGNAL TIMING MODIFICATIONS
- BUS STOP
- PROPOSED CONCRETE MEDIAN
- PROPOSED ASPHALT PAVING
- PAINTED MEDIAN NOSE
- EXISTING MEDIAN
- SPEED FEEDBACK SIGN
- PEDESTRIAN FENCING
- PROPOSED IMPROVEMENTS
- PROPOSED RRFB
- PROPOSED PHB
- PROPOSED SCHOOL FLASHER

NORTH

GRAPHIC SCALE
(IN FEET)
1" = 40'
0 20 40 80

NORTH

PREPARED FOR: CITY OF LAS VEGAS		TITLE: BONANZA SMP	NOT FOR CONSTRUCTION
BID #	DATE:		
H #	DESIGNED BY: EP	SHEET: CONCEPTUAL DESIGN LAS VEGAS BLVD. TO NELLIS BLVD.	
SUBMITTAL STAGE:	DRAWN BY: EP		
	CHECKED BY: TKV		

SHEET SH-6
DRAWING NO. 6 OF 11

PREPARED BY
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2270 Corporate Circle, Suite 200
Henderson, Nevada 89074
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Fax: +1 (702) 263 7200

NO.	DATE	SHEET	REVISIONS

Stewart Avenue Complete Streets Project

IMPROVING SAFETY, EQUITY, AND ACCESS FROM 6TH STREET TO NELLIS BOULEVARD

PROJECT BACKGROUND

The City of Las Vegas was awarded a $23.9 million federal grant to reconstruct Stewart Avenue and develop a more safe, comfortable, and attractive corridor for our community. Through the grant, we will deliver a corridor that provides wider sidewalks, a two-way bikeway separated from moving vehicles, lower speed limits, community banners and lighting, addition of landscaping and street trees, bus stop improvements, and intersection technology enhancements.

Because we are using federal funds, we must adhere to the National Environmental Policy Act (NEPA) that requires completing an environmental study to identify and evaluate potential social and environmental effects of a project. During this process, we will seek your input about how to best meet the needs of the community. Your participation is critical to designing and building a successful corridor.

This project will also include Clark County Regional Flood Control District storm drain facilities along Stewart Avenue from Eastern Avenue to the Las Vegas Wash.



Stewart Avenue Complete Streets illustration for the segment between Eastern Avenue and Nellis Boulevard presented in the grant; this concept may evolve through current study with community input.

PROJECT GOALS

- Improve safety for vulnerable roadway users
- Encourage walking, biking, and transit ridership
- Increase affordable and accessible transportation choices
- Provide shade to increase comfort for a more enjoyable pedestrian and bicycling experience
- Encourage corridor reinvestment and economic opportunities
- Improve corridor-wide drainage/ flood control improvements

PROJECT TIMELINE

Planning & NEPA Engineering Design — 2024 - 2026

Construction — 2027 - 2028

Project Complete — January 2029

PROJECT CONTACT

Nicole Melton (702-229-6691)

stewartavenue@lasvegasnevada.gov

Website: lasvegasnevada.gov/StewartProject

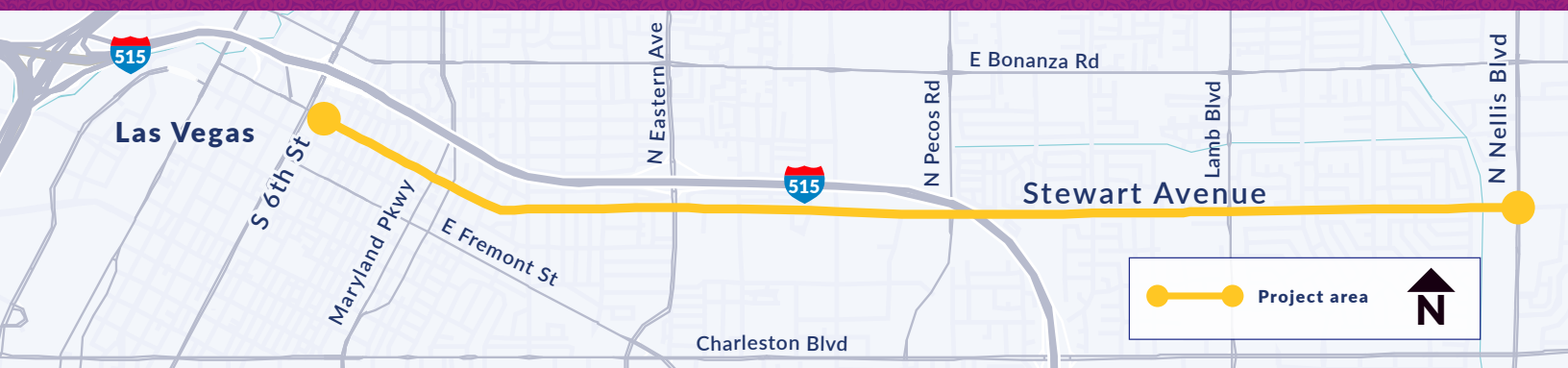
Reasonable efforts will be made to assist and accommodate persons with disabilities desiring to attend the meetings or who need language assistance. If you need assistance, please contact us at the email listed.

Para sa mga pagasasalin ng wika, paliwanag o anumang makatwirang kahilingan, mangyaring makipag-ugnayan sa pamamagitan ng email na nakalista.

STEWART AVENUE COMPLETE STREETS

City of Las Vegas Nevada · Nevada DOT Safe and Connected · U.S. Department of Transportation Federal Highway Administration

PROJECT AREA



Proyecto de Mejoras Viales en Stewart Avenue

MEJORANDO LA SEGURIDAD, LA EQUIDAD Y EL ACCESO DESDE 6TH STREET HASTA NELLIS BOULEVARD

INFORMACIÓN DEL PROYECTO

La ciudad de Las Vegas recibió una subvención federal de $23.9 millones para reconstruir Stewart Avenue y desarrollar un corredor más seguro, cómodo y atractivo para nuestra comunidad. Usando la subvención, diseñaremos un corredor que proporcione aceras más amplias, un carril bidireccional para bicicletas separado de los vehículos en movimiento, límites de velocidad más bajos, pancartas comunitarias e iluminación, adición de jardines y árboles en áreas públicas, mejoras en las paradas de autobús y mejoras en la tecnología de intersección.

Debido a que estamos utilizando fondos federales, tenemos que adherirnos a la Ley Nacional de Política Ambiental (NEPA, por sus siglas en inglés) que requiere completar un estudio ambiental para identificar y evaluar los posibles efectos sociales y ambientales de un proyecto. Durante este proceso, buscaremos su opinión sobre cómo mejor satisfacer las necesidades de la comunidad. Su participación es fundamental para diseñar y construir un corredor exitoso.

Este proyecto también incluirá instalaciones de drenaje pluvial del Distrito de Control de Inundaciones Regional a lo largo de Stewart Avenue desde Eastern Avenue hasta Las Vegas Wash.



La ilustración de la Stewart Avenue como calle completa presentada en la subvención para la parte entre Eastern Avenue y Nellis Boulevard; este concepto podría evolucionar a través del estudio actual con la aportación de la comunidad.

OBJETIVOS DEL PROYECTO

- Mejorar la seguridad de los usuarios vulnerables de la carretera
- Fomentar la caminata, el ciclismo y el uso del transporte público
- Incrementar las opciones de transporte accesibles y asequibles
- Proporcionar sombra para aumentar la comodidad y disfrute de la experiencia peatonal y ciclista
- Promover la reinversión en el corredor y las oportunidades económicas
- Mejorar los sistemas de drenaje y control de inundaciones en todo el corredor

CRONOLOGÍA DEL PROYECTO

Planificación y NEPA / Diseño de Ingeniería	Construcción	Finalización del proyecto
2024 a 2026	2027 a 2028	Enero de 2029

CONTACTO DEL PROYECTO

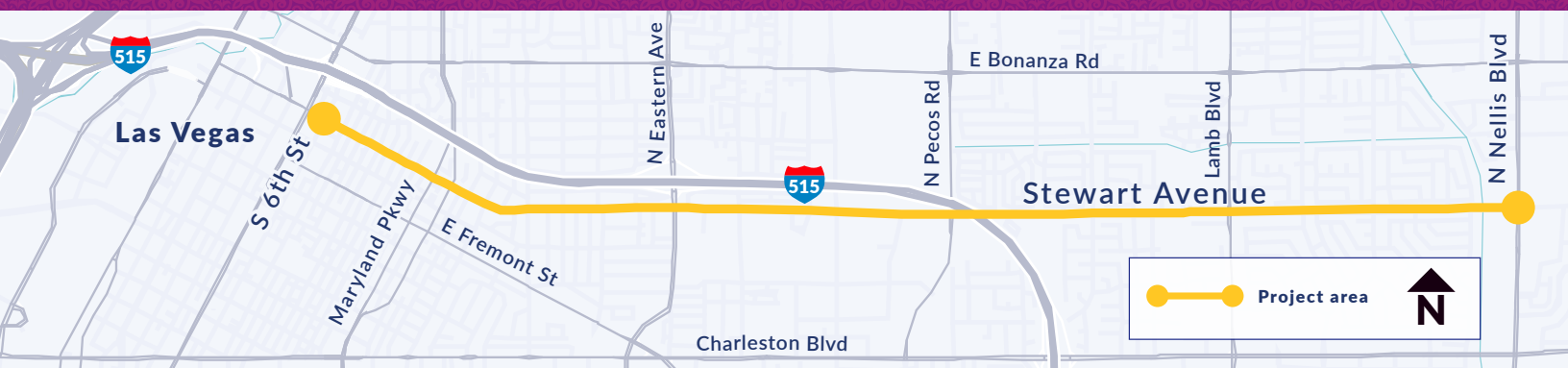
Ericka Aviles (702-246-2327) | Hablamos español
stewartavenue@lasvegasnevada.gov
www.lasvegasnevada.gov/proyectostewart

Se harán esfuerzos razonables para ayudar y acomodar a las personas con discapacidades que desean asistir a la reunión o que necesiten asistencia lingüística. Si necesita ayuda, póngase en contacto con nosotros en el correo electrónico que aparece.

STEWART AVENUE COMPLETE STREETS

City of Las Vegas Nevada · NEVADA DOT Safe and Connected · U.S. Department of Transportation Federal Highway Administration

ÁREA DEL PROYECTO



Relates to Agenda Item 11

To: Board of Directors of the Nevada State Infrastructure Bank
From: Erik Jimenez, Secretary to the Board of Directors
Date: November 14, 2024
Re: Agenda Item 11 - Staff Report

Pursuant to the Regulation LCB File No. R017-22, which governs the Nevada State Infrastructure Bank ("Bank"), staff has prepared the following report on Economic Development Authority of Western Nevada's ("Applicant") request for a loan from the Bank for assistance for the TRI-GID Processed Water Extension Project in Reno, NV, along with a recommendation for the Board of Directors' consideration.

- **Applicant:** Economic Development Authority of Western Nevada
- **Project:** TRI-GID Processed Water Extinction
- **Lender:** Nevada State Infrastructure Bank
- **Amount Requested:** $15,500,000.00 from the State Infrastructure General Account
- **Term:** 11 years
- **Interest rate:** 3.20 %
- **Expected interest generated for the Bank:** $4,871,336.83

Project Overview: This proposed loan will be used by the Applicant in partnership with Redwood Materials, Inc. ("Project Guarantor") to construct the TRI-GID Processed Water Extension Project.

This Project will expand the Tahoe Reno Industrial Center treated effluent distribution infrastructure to better serve Comstock Meadows area. The Project will consist of one 1,500 square foot pump station, a 1.2-million-gallon storage tank, and three miles of 24-inch diameter transmission main piping.

This project is being required to be constructed by the Project Guarantor by the TRI General Improvement District (TRI-GID) and will transfer to the ownership of the TRI-GID once the project and is corresponding financing has been completed.

Financing Application Background: On July 9th, 2024, the Applicant submitted a financing application to the Bank requesting $15,500,000.00 for the Project.

As part of the financing application submitted to the Bank, the Applicant also included a number of exhibits related to the Project. A copy of the financing application and corresponding exhibits can be found in Exhibit D of this report.

General Requirements: Pursuant to the Bank's regulation, LCB File No. R017-22, for each application for a loan or other financial assistance that is submitted to the Bank, staff is required to:

1) *Review the application for completeness, including, without limitation, any attachments, or s;*
2) *Confirm that the governing body of the applicant has approved the application; and*
3) *Confirm that the applicant is a qualified borrower, and the project is an eligible project;*

The financing application submitted by the Applicant, pursuant to NRS 226.790, along with all corresponding documents submitted to the Bank by the Applicant can be found in Exhibit D.

After reviewing the financing application submitted by the Applicant, Bank staff has determined that the application is complete, and that the Applicant's governing board has approved its application. Additionally, pursuant to NRS 226.748, a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

Staff has determined through its analysis that the Applicant is a qualified borrower, and the Project is an eligible project since it meets the definition of "Water and wastewater infrastructure" set forth in NRS 226.775.

Repayment Structure, Financing and Credit Analysis: In addition to the above General Requirements set forth in LCB File No. R017-22, Bank staff also undergoes the following steps when reviewing financing applications:

1) *Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment;*
2) *Determine the impact of the loan or other financial assistance on the finances and operations of the applicant;*
3) *Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance;*
4) *Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant;*
5) *Conduct a financial analysis of the applicant's general credit, including, without limitation:*
    a) *An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;*
    b) *A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;*
    c) *Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;*
    d) *A review of reports of bond rating agencies, where applicable;*

e) *For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity; (Not applicable)*
f) *An analysis of the existing indebtedness of the applicant, both secured and unsecured; and*
g) *An analysis of cash flow projections;*

6) *Examine population trends;*
7) *Examine assessed value trends;*
8) *Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions;*
9) *Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank; and*
10) *Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.*

Each of these items is addressed below:

1. ***Confirm that the proposed source of repayment is appropriate for the loan or other financial assistance from the Bank and that the applicant has the ability to repay the loan or other financial assistance from the proposed source of repayment.***

The applicant is proposing that loan repayments will be made through the Project Guarantor, which will make loan repayments through available cash as well as "later-comer agreements" that generate revenue to support the Project.

It should be noted that since this Project will service a wide area of the TRI Industrial Park, a number of private companies as well as the TRI-GID would stand to benefit from the construction of the Project. As defined in the financing agreement (Exhibit C), a late-comer agreement is defined as any agreement between either Borrower/Applicant or Project Guarantor on one hand and a third party on the other hand pursuant to which such third party reimburses Borrower or Project Guarantor, as applicable, for any portion of the costs for the Project.

Staff would note that this proposed loan would be structured in two disbursements. The first disbursement of $7,750,00 would occur after successful loan closing. Meanwhile, the second disbursement of $7,750,000 would occur after the first 40% of construction deliverables is completed on this Project.

Based on the repayment expectations, staff expects that Bank will generate $4,871,336.83 in interest over the course of this loan. The estimated debt service/amortization schedule for this proposed loan can be found in Exhibit B.

Based on this analysis, Staff feels comfortable that the Applicant's proposed revenue source repayment is appropriate for this proposed loan from the Bank. Additionally, Staff feels

comfortable that the Applicant has the ability to repay the loan based on the review of the Project, anticipated late-comer agreements, and a review of both the Applicant's and Project Guarantor's financial positions as of November 14, 2024.

2. ***Determine the impact of the loan or other financial assistance on the finances and operations of the applicant.***

As was previously mentioned, and as is outlined in both Exhibit A and Exhibit B, the Applicant intends repay this loan through the Project Guarantor, which will make loan repayments through available cash as well as "later-comer agreements" that generate revenue to support the Project.

Therefore, this loan would have an impact on the Applicant's and the Project Guarantor's overall finances over the course of the term of the loan. Based on the estimated debt service/amortization schedule the Applicant can have repayment obligations beginning in December. The anticipated amount of annual loan repayments from 2025-2035 is expressed below:

Year	Amount of Repayment
2025	$407,894.74
2026	$815,789.48
2027	$815,789.48
2028	$815,789.48
2029	$815,789.48
2030	$815,789.48
2031	$815,789.48
2032	$815,789.48
2033	$815,789.48
2034	$815,789.48
2035	$12,621,336.71

To securitize the proposed loan, prior to loan closing, the Applicant and Project Guarantor will provide Lender with collateral in the form of a Letter of Credit, Surety Bond or Escrow Account in an amount equivalent to one year of debt service (interest and amortization). This must be in amount no less than $815,789.48.

Additionally, the Applicant and Project Guarantor are pledging late-comer agreement proceeds from users of the Project. All late-comer proceeds will be applied against the outstanding principal of the loan. Pay-down will be due 30 days after receipt of funds from late-comer by the Borrower.

Additionally, the Applicant and the Project Guarantor will be permitted to elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Applicant.

An estimated debt service/amortization schedule of this proposed loan can be found in Exhibit B of this report. Assuming the Applicant makes draws on the loan in line with the amortization schedule, the Bank could expect to receive $$4,871,336.83 in interest payments over the life of this proposed loan.

3. ***Determine whether the applicant has unmet capital needs that could be detrimentally affected by the loan or other financial assistance or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance.***

As part of the Applicant's financing application, an annual operating budget was provided as well as audited financial statements for Fiscal Years 2019, 2020, 2021, 2022, and 2023. All of these documents were reviewed by Bank staff to determine what existing obligations might be able to affect the Applicant's ability to repay a loan from the Bank. Staff has also verified similar financial documents for the Project Guarantor over the same period.

Based upon this lack of outstanding financial obligations, Bank staff does not feel that the Applicant has any unmet capital needs that could be detrimentally affected by the loan or other financial assistance, or that could detrimentally affect the ability of the applicant to repay the loan or other financial assistance from the Bank.

4. ***Review the audited financial statements of the applicant for the immediately preceding 5 years or, if the applicant is a new entity with less than 5 years of financial statements, review the existing audited financial statements and a feasibility study for the eligible project provided by the applicant.***

Bank staff has reviewed the last five years of the Applicant's audited financial statements, which cover Fiscal Years 2019, 2020, 2021, 2022, and 2023. Staff would note that the Applicant adheres to a fiscal year spanning from July 1st – June 30th /31st.

From 2019 until 2021 independent financial audits were conducted by Pfrommer & McCune Ltd., which is a certified public accounting firm based in Reno, NV. The fiscal years 2022 and 2023 independent financial audits were done by Rafferty Oetjen CPAs Inc. Which was previously Pfrommer & McCune Ltd. Bank staff has also confirmed the accuracy and validity of these audited financial statements provided by the Applicant for Fiscal Years 2019-2023.

Based on the review of these audited financial statements, the Applicant has demonstrated a positive net financial position in each fiscal year since 2019. In each audited financial statement reviewed by staff, the Applicant's total assets have exceeded liabilities for each fiscal year.

Based on these factors contained within the Applicant's audited financial statements for Fiscal Years 2019-2023, Bank staff feels comfortable that the Applicant is in a stable financial condition to repay this proposed loan from the Bank.

5. ***Conduct a financial analysis of the applicant's general credit, including, without limitation:***

a. ***An analysis of the financial statements of the applicant using criteria appropriate for an analysis of municipal credits or private credits, as applicable;***

Based on the analysis discussed in the previous section, Bank staff feels comfortable with the audited financial statements that were provided by Applicant covering Fiscal Years 2019-2023.

b. ***A review of any official statements or prospectus used by the applicant in conjunction with the issuance of bonds;***

Staff has determined that this section is not applicable to this particular Project and Applicant.

c. ***Conducting discussions with the financial advisor and underwriter of the applicant to assist in evaluating the applicant's financial condition;***

Since the Applicant submitted its financing application on May 13, 2024, Bank staff has conducted numerous discussions with the Applicant, the applicant's financial advisor, the Project Guarantor's fiscal officer, the Applicant's counsel, and the Project Guarantor's counsel to assist in evaluating the Applicant's financial condition to undertake this proposed loan.

d. ***A review of reports of bond rating agencies, where applicable;***

Staff has determined that this section is not applicable to this particular Project and Applicant.

e. ***For applicants who are governmental units, a review of existing property tax rates and general obligation bonding capacity.***

Staff has determined that this section is not applicable to this particular Project and Applicant.

f. ***An analysis of the existing indebtedness of the applicant, both secured and unsecured; and***

In its financing application that was submitted to the Bank, the Applicant provided its audited financial statements for Fiscal Years 2019 – 2023 and a copy of its operating budget. As of November 12th, 2024, the Applicant did not have any outstanding material financial obligations that were payable within a 90-day period.

g. ***An analysis of cash flow projections.***

An estimated debt service/amortization schedule for the proposed loan for this Project can be found in Exhibit B of this report.

6. ***Examine population trends.***

Staff has determined that this section is not applicable to this particular Project and Applicant.

7. ***Examine assessed value trends.***

Staff has determined that this section is not applicable to this particular Project and Applicant.

8. ***Evaluate the relevant legal authority applicable to the applicant, including, without limitation, state law, federal tax law and local ordinances and resolutions.***

Pursuant to NRS 226.748, a qualified borrower that is eligible to receive a loan or other financial assistance from the Bank is defined as "a governmental unit, an Indian reservation or Indian colony or a private nonprofit entity created for charitable or educational purposes."

As expressed in the financing application submitted to the Bank, the Applicant is considered a non-profit organization established in 1983, committed to adding quality jobs to the region by recruiting new companies, supporting the success of existing companies, and assisting newly forming companies, to diversify the economy and have a positive impact on the quality of life in Greater Reno-Sparks. purposes. Being that the Applicant is indeed a qualified non-profit organization within the State of Nevada, Staff has determined that the Applicant meets the standard for a qualified borrower under as defined under NRS 226.748.

9. ***Evaluate the extent to which the management of the applicant understands the obligations, terms and conditions of the loans and other financial assistance provided by the Bank.***

Based on the financing application that was submitted to the Bank, discussions that Bank staff had with the Applicant during the application review process, and through recent negotiations on the proposed loan agreement outlined in Exhibit C, Bank staff feels that the Applicant thoroughly understands the terms and conditions of the proposed loan for the Project, along with all reporting requirements that will be imposed by the Bank.

10. ***Determine the readiness of the management of the applicant to assume responsibility for the timely repayment of the loan or other financial assistance.***

Based on the various sources of funding that are being leveraged to support this Project, the Applicant is coming to the Bank for $15,500,000.00 in financing to complete the Project. Based on the Applicant's overall financial position coupled with the discussions that have been undertaken during this review process, Bank staff has determined that the management of the

Applicant is ready to assume responsibility for the timely repayment of the Bank's loan over the 11-year period.

State Infrastructure Bank General Account Requirements: Pursuant to LCB File No. R017-22, the Board of Directors is authorized to approve a loan or other financial assistance from the Bank's General Account if:

1. *The loan or other financial assistance will be used solely to finance all or part of the eligible costs of an eligible project;*

2. *The eligible project is not eligible to receive a loan or other financial assistance from the Bank's Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account, Federal Infrastructure Matching Account; and*

3. *The developer selected for the eligible project demonstrates a long-term commitment to hiring local residents and using apprentices in apprenticeship programs registered with the State Apprenticeship Council.*

4. *Upon reviewing the financing application that was submitted to the Bank, staff has determined that the entire $15,500,000 proposed loan from the Bank will be used for the full construction of the building associated with this Project.*

Through the application review process, staff has determined that 100 percent of the proposed loan will be used to finance eligible construction costs for this Project.

Additionally, staff has determined that this project is not eligible to receive a loan or other financial assistance from the Bank's Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account, or the Federal Infrastructure Matching Account; which means that it is only eligible to receive funding through the Bank's General Account.

Finally, through the applicant review process, the Applicant and the Project Guarantor have maintained their commitment that the developer selected for the project will demonstrate a long-term commitment to hiring local residents as well as using registered apprentices in the State of Nevada.

Based on this analysis, staff feels that this Project meets the requirements receiving a loan from the Bank's General Account.

Community Benefits and Job Creation: If the Board of Directors chooses to approve this application, the Applicant expects that there will be a number of community and economic benefits brought forth through development of the project.

Using the Economic Policy Institute's employment multipliers per $1 million of construction, staff estimates the following job metrics through this Project:

- 85 direct jobs;
- 169 indirect and induced jobs.

Additionally, as stated in the financing application, the Applicant and the Project Guarantor estimate that investments that will be made at the Redwood Campus at TRI will result in the creation of over 1,100 jobs with an average wage of $34 per hour.

Local Hiring, Apprenticeship Utilization, and Prevailing Wages: Qualified Borrowers who receive a loan or other financial assistance from the Bank are required pursuant to LCB File No. R017-22 to ensure that for each contractor and subcontractor who performs construction work on a qualified project:

- At least 50% of the total project work hours within each construction trade are performed by Nevada residents, with at least 15% of these work hours performed by disadvantaged workers; and
- At least 15% of the total project work hours within each construction trade must be performed by apprentices, with at least 5% of these work hours performed by first-year apprentices.

In the financing application submitted to the Bank, the Applicant and the Project Guarantor committed to adhering to the Bank's local hire and apprenticeship requirements for this Project. After the financing application was submitted, staff also reviewed publicly available data from the Governor's Office of Economic Development, related to the Project Guarantor's performance metrics as a part of receiving State economic development tax abatements.

In reviewing these documents, staff found that the Project Guarantor had hired 54% of its workforce who were Nevada residents. Additionally, the average wage of those employees was $54.08.

Additionally, pursuant to NRS 226.826, projects financed by the Bank are subject to the payment of State prevailing wages, along with other provisions set forth in NRS 338.013 - 338.090. In the financing applicant submitted to the Bank, the Applicant and the Project Guarantor stated that this Project will include the payment of prevailing wages and will be bid as a public works project.

If the Board of Directors to chooses to approve this application for a loan from the Bank, all construction work for this Project will be subject to these provisions, and Bank staff will work with the Applicant to provide the Board of Directors with regular reporting on compliance with these provisions.

Environmental Standards: All qualified projects that receive loans or other financial assistance from the Bank are required to align with the standards and goals set forth in Nevada's 2020 Climate Strategy as well as the State's goals from the reduction of greenhouse gas emissions set forth in NRS 445B.380 and NRS 704.7820.

After the initial presentation on this Project was made during the July 23, 2024, Board of Directors Meeting, staff initiated the tribal consultation process with the Pyramid Lake Paiute Tribe to evaluate any potential negative environmental impacts from this Project, as well as any negative impacts on Tribal water quality.

This tribal consultation August 8, 2024, and through this process staff has determined that this Project will not have any negative environmental consequences, and the Pyramid Lake Paiute Tribe has not indicated that this Project would negatively impact the Tribe.

Disadvantaged Community Goals: As set forth in Regulation LCB File No. R017-22, the Bank has an established goal of having at least 40 percent of the principal amount of its loans and other financial assistance going to support qualified projects that are located:

- In qualified census tracts as designated by the U.S. Secretary of Housing and Urban Development;
- In census tracts which have a high level of social vulnerability according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention;
- In communities which are determined by the Board of Directors to have a relatively large percentage of the population having limited English proficiency;
- On tribal lands or in communities where tribal members commonly reside; or
- In areas that have been subject to historical instances of redlining, segregation, or other discriminatory practices.

Bank staff has analyzed the location of this Project to understand whether or not it would meet the Bank's 40% goal of locating all projects in disadvantaged communities. In performing this analysis, staff has utilized data from the U.S. Department of Housing and Urban Development, the Centers for Disease Control and Prevention, the U.S. Census Bureau, and the U.S. Department of Agriculture.

Since the national average estimate for limited English proficiency has been determined by the U.S. Census Bureau to be 8.3 percent, Bank staff has determined that census tracts with over 20% of the population limited English proficiency would meet the Bank's standard for its disadvantaged community goal.

Due to the remote nature of this Project location, staff has been unable to verify whether or not this project is located in a community that would contribute to the Bank's 40% goal of locating projects in disadvantaged communities.

Financing Agreement: Bank staff has worked with the Applicant, the Nevada Attorney General's Office, and legal counsel retained by the Applicant to draft a financing agreement

between the Nevada State Infrastructure Bank and the Applicant for this project. This financing agreement is included in Exhibit C for consideration by the Board of Directors.

<u>Staff recommendation:</u> Based on the foregoing analysis, staff recommends that the Board of Directors approve a loan of $15,500,000.00 from the Bank's General Account to Economic Development Authority of Western Nevada in accordance with the proposed loan terms included in Exhibit A.

Exhibit A

State Infrastructure Bank / Economic Development Authority of Western Nevada
TRI-GID Processed Water Extension Project
Loan Terms

Lender	Nevada State Infrastructure Bank
Borrower	Economic Development Authority of Western Nevada
Loan Amount	Maximum of $15,500,000
Loan Purpose	Loan proceeds will be used by the Borrower to construct the TRI-GID Processed Water Extension Project in partnership with Redwood Materials, Inc. Redwood Materials, Inc. will serve as the guarantor for the Project. This Project will expand the Tahoe Reno Industrial Center treated effluent distribution infrastructure to better serve Comstock Meadows area. The Project will consist of one 1,500 square foot pump station, a 1.2-million-gallon storage tank, and three miles of 24-inch diameter transmission main piping.
Maturity	11 years
Security	Prior to loan closing, Borrower will provide Lender with collateral in the form of a Letter of Credit, Surety Bond or Escrow Account in an amount equivalent to one year of debt service (interest and amortization). This must be in amount no less than $815,789.48. Additionally, the Borrower is pledging late-comer agreement proceeds from users of the Project. All late-comer proceeds will be applied against the outstanding principal of the loan. Pay-down will be due 30 days after receipt of funds from late-comer by the Borrower.
Interest Rate	Fixed rate of 3.20% per annum
Disbursement	One 7,750,000 disbursement upon the closing of the loan, and a second $7,750,000 disbursement at 40% completion milestone of the contract as measured by project progress billings and costs.
Additional Sources of Funding	Borrower and Guarantor will provide any funds necessary for the Project above and beyond the Loan amount.
Terms of Repayment	Beginning on the first anniversary of the loan, Borrower will make semi-annual payments of 50% of the loan principal amount amortized over a 9-year period through December 2034. In December 2035, Borrower will make a final balloon payment consisting of the outstanding 50% of loan principal and all accrued interest. The Borrower may elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Borrower.
SIB Loan Origination Fee	Borrower will pay 1% of the total loan amount, equaling $155,000 as a loan origination fee. This amount will be due within 6 months of loan closing.

Reporting	During the construction period, Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender.
Prevailing Wage, Local Hire, and Apprenticeship Utilization	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.

Exhibit B

Estimated Debt Service/Amortization Schedule

EDAWN - TRI-GID Processed Water Extension - Estimated Amortization Schedule

Compounding Period: Exact Days

Nominal Annual Rate: 3.200%

	Event	Date	Amount	Number	Period	End Date
1	Loan	12/01/2024	7,750,000.00	1		
2	Loan	06/01/2025	7,750,000.00	1		
3	Payment	12/01/2025	407,894.74	19	Semiannual	12/01/2034
4	Payment	12/01/2035	12,621,336.77	1		

TValue Amortization Schedule - Normal, 360 Day Year

	Date	Loan	Payment	Interest	Principal	Balance
Loan	12/01/2024	7,750,000.00				7,750,000.00
2024 Totals		**7,750,000.00**	**0.00**	**0.00**	**0.00**	
Loan	06/01/2025	7,750,000.00		125,377.78	-125,377.78	15,625,377.78
1	12/01/2025		407,894.74	254,172.81	153,721.93	15,471,655.85
2025 Totals		**7,750,000.00**	**407,894.74**	**379,550.59**	**28,344.15**	
2	06/01/2026		407,894.74	250,297.01	157,597.73	15,314,058.12
3	12/01/2026		407,894.74	249,108.68	158,786.06	15,155,272.06
2026 Totals		**0.00**	**815,789.48**	**499,405.69**	**316,383.79**	
4	06/01/2027		407,894.74	245,178.62	162,716.12	14,992,555.94
5	12/01/2027		407,894.74	243,878.91	164,015.83	14,828,540.11
2027 Totals		**0.00**	**815,789.48**	**489,057.53**	**326,731.95**	
6	06/01/2028		407,894.74	241,210.92	166,683.82	14,661,856.29
7	12/01/2028		407,894.74	238,499.53	169,395.21	14,492,461.08
2028 Totals		**0.00**	**815,789.48**	**479,710.45**	**336,079.03**	
8	06/01/2029		407,894.74	234,455.81	173,438.93	14,319,022.15
9	12/01/2029		407,894.74	232,922.76	174,971.98	14,144,050.17
2029 Totals		**0.00**	**815,789.48**	**467,378.57**	**348,410.91**	
10	06/01/2030		407,894.74	228,819.30	179,075.44	13,964,974.73
11	12/01/2030		407,894.74	227,163.59	180,731.15	13,784,243.58
2030 Totals		**0.00**	**815,789.48**	**455,982.89**	**359,806.59**	
12	06/01/2031		407,894.74	222,998.43	184,896.31	13,599,347.27
13	12/01/2031		407,894.74	221,216.05	186,678.69	13,412,668.58
2031 Totals		**0.00**	**815,789.48**	**444,214.48**	**371,575.00**	

Exhibit B

Estimated Debt Service/Amortization Schedule

14	06/01/2032		407,894.74	218,179.41	189,715.33	13,222,953.25
15	12/01/2032		407,894.74	215,093.37	192,801.37	13,030,151.88
2032 Totals		**0.00**	**815,789.48**	**433,272.78**	**382,516.70**	
16	06/01/2033		407,894.74	210,798.90	197,095.84	12,833,056.04
17	12/01/2033		407,894.74	208,751.04	199,143.70	12,633,912.34
2033 Totals		**0.00**	**815,789.48**	**419,549.94**	**396,239.54**	
18	06/01/2034		407,894.74	204,388.63	203,506.11	12,430,406.23
19	12/01/2034		407,894.74	202,201.27	205,693.47	12,224,712.76
2034 Totals		**0.00**	**815,789.48**	**406,589.90**	**409,199.58**	
20	12/01/2035		12,621,336.77	396,624.01	12,224,712.76	0.00
2035 Totals		**0.00**	**12,621,336.77**	**396,624.01**	**12,224,712.76**	
Grand Totals		**15,500,000.00**	**20,371,336.83**	**4,871,336.83**	**15,500,000.00**	

Exhibit C

SEE LOAN AGREEMENT INCLUDED IN BOARD PACKET

Exhibit D

SEE FINANCING APPLICATION INCLUDED IN BOARD PACKET

Exhibit D

Nevada State Infrastructure Bank

AND

The Economic Development Authority of Western Nevada

Financing Agreement for the TRI-GID Processed Water Extension Project

NEVADA STATE INFRASTRUCTURE BANK FINANCING AGREEMENT

THIS AGREEMENT is dated as of November 19, 2024, and is by and between the NEVADA STATE INFRASTRUCTURE BANK (the "Bank"), an instrumentality of the State of Nevada, and the Economic Development Authority of Western Nevada (the "Borrower"), existing as a private non-profit entity created for charitable or educational purposes under the laws of the State of Nevada.

WITNESSETH:

WHEREAS, pursuant to Chapter 226 of the Nevada Revised Statutes ("NRS") and the Nevada Administrative Code ("NAC"), the Bank is authorized to provide loans and other financial assistance to qualified borrowers to for the development, construction, repair, improvement, operation, maintenance, decommissioning and ownership of transportation facilities, utility infrastructure, water and wastewater infrastructure, renewable energy infrastructure, recycling and sustainability infrastructure, digital infrastructure, social infrastructure, and other infrastructure related to economic development as necessary for public purposes; and

WHEREAS, in accordance with the provisions NRS Chapter 226, the Bank has responsibility for the performance of various activities in connection with such loans; and

WHEREAS, the Borrower has made an application for the financing of the Project (as hereinafter defined), through a loan made under and pursuant to NRS Chapter 226, and the Bank has determined that the Project meets all requirements for a loan and has agreed to make a loan to the Borrower for the financing of the Project as set forth in this Agreement (the "Loan"); and

WHEREAS, security for the payment of principal, premium, if any, and interest, of the Loan will be in the forms of "Pledged Collateral" and "Pledged Revenues".

NOW, THEREFORE, in consideration of the Bank making the loan to the Borrower, in the principal amount and pursuant to the covenants hereinafter set forth, and intending to be legally bound by this Agreement, the Bank and the Borrower agree as follows:

ARTICLE I – DEFINITIONS

1.01. WORDS AND TERMS.

In addition to the words and terms elsewhere defined in this Agreement, the following words and terms shall have the meanings set forth below:

(1) "Agreement" or "Financing agreement" shall mean this financing agreement and all exhibits and schedules attached hereto.

(2) "Agreement Date" means the date first written above.

(3) "Authorized Representative" shall mean the official or officials of the Borrower authorized by ordinance or resolution to sign documents associated with the Loan.

(4) “Capitalized Interest” shall mean a finance charge that accrues on Loan proceeds from the time of disbursement. Capitalized Interest is financed as part of the Loan principal.

(5) “Code” shall mean the Internal Revenue Code of 1986, the Treasury Regulations (whether temporary or final) under that Code or the statutory predecessor of that Code, and any amendments of or successor provisions to, the foregoing and any official rulings, announcements, notices, procedures and judicial determinations regarding any of the foregoing, all as and to the extent applicable.

(6) "Defeasance Obligations" means, to the extent permitted by law, direct non-callable obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America, including obligations issued or held in book entry form on the books of the Bank of the Treasury of the United States and including advance refunded tax-exempt bonds fully secured by non-callable direct obligations of the United States of America, non-callable obligations guaranteed by the United States of America, or "stripped" interest payment obligations of debt obligations of the Resolution Funding Corporation.

(7) "Financing Rate" shall mean the charges, expressed as a percent per annum, imposed on the unpaid principal of the Loan as set forth herein.

(8) "Loan" shall mean the loan made to the Borrower pursuant to this Agreement and the State Act in the initial principal amount of up to $15,500,000.

(9) "Financing Application" shall mean the completed form which provides all information required to support obtaining the Loan.

(10) “Late-comer agreement” shall mean any agreement between either Borrower or Project Guarantor on one hand and a third party on the other hand pursuant to which such third party reimburses Borrower or Project Guarantor, as applicable, for any portion of the costs for the Project.

(11) "Loan Payment" shall mean the periodic loan payment due from the Borrower as set forth in the loan amortization schedule in Exhibit B.

(12) [Intentionally Omitted.]

(13) "Pledged Collateral" shall mean the collateral that the Borrower and the Project Guarantor will provide the Bank prior to loan closing, which will take the form of a Letter of Credit, Surety Bond or Escrow Account in an amount equivalent to one year of debt service, which is being pledged as collateral to securitize this loan in the event of the Borrower’s inability to repay the loan from the Bank. As set forth in Exhibit C, this must be in amount no less than $789,473.63. Additionally, this term shall also include any late-comer agreement proceeds from users of the Project. All late-comer proceeds will be applied against the outstanding principal of the loan. Pay-down will be due 30 days after receipt of funds from late-comer by the Borrower and Project

Guarantor.

(14) "Pledged Revenues" shall mean the revenues pledged for repayment of the Loan and shall be from those received from the Borrower through late-comer agreements relating to the Project, which will take the form of an Escrow Account or a Bank Account Pledge Agreement as described in Section 2.01(10) below.

(15) "Project" shall mean the state capital outlay project financed by this Loan, consisting of all labor, materials, and equipment designated to develop a TRI-GID Processed Water Extension Project in partnership with the Project Guarantor, which will consist of one 1,500 square foot pump station, a 1.2-million-gallon storage tank, and three miles of 24-inch diameter transmission main piping to expand the Tahoe Reno Industrial Center treated effluent distribution infrastructure to better serve Comstock Meadows area, as more fully described in the Financing Application, in accordance with applicable law and the summary specifications included in Exhibit C.

(16) "Project Guarantor" shall mean the entity Redwood Materials, Inc. which has executed an agreement with the Borrower as set forth in Exhibit D, providing that Redwood Materials, Inc. will be the responsible party for making all payments of principal and interest, on behalf of the Borrower to repay this Loan.

(17) "State" means the State of Nevada.

(18) "State Fiscal Year" shall mean the period commencing on July 1 of each year and ending on June 30 of the succeeding year.

(19) "State Infrastructure Bank" or "Bank" means the State-funded State Infrastructure Bank created pursuant to Chapter 226 of the Nevada Revised Statutes.

ARTICLE II - WARRANTIES, REPRESENTATIONS AND COVENANTS

2.01. GENERAL WARRANTIES, REPRESENTATIONS AND COVENANTS.

The Borrower warrants, represents and covenants that:

(1) The Borrower has full power and authority to enter into this Agreement and to comply with the provisions hereof and shall initiate and prosecute to completion all proceedings necessary to enable the Borrower to provide the necessary funds for repayment of the Loan.

(2) The Borrower currently is not the subject of bankruptcy, insolvency, or reorganization proceedings and is not in default of, or otherwise subject to, any agreement or any law, administrative regulation, judgment, decree, note, resolution, charter or ordinance which would currently restrain or enjoin it from entering into, or complying with, this Agreement.

(3) There is no material action, suit, proceeding, inquiry or investigation, at law or in equity, before any court or public body, pending or, to the best of the Borrower's knowledge, threatened, which seeks to restrain or enjoin the Borrower from entering into or complying with this Agreement or could render Borrower insolvent.

(4) All permits, authorizations, and approvals required as of the date of this Agreement have been obtained as of the implementation of the Project. The Borrower knows of no reason why any future required permits or approvals are not obtainable.

(5) The Borrower and the Project Guarantor shall undertake the Project on their own responsibility, to the extent permitted by law.

(6) To the extent permitted by law, the Borrower shall release and hold harmless the State, its agencies, the Bank, and each of their respective officers, members, and employees from any claim arising in connection with the Borrower's actions or omissions in the Borrower's planning, administration, and implementation of activities financed by the Loan or its operation of the Project.

(7) All Borrower representations to the Bank, pursuant to the Financing Application and this Agreement, were and are true and accurate as of the date the Financing Application and this Agreement were each executed by the Borrower. The financial information delivered by the Borrower to the Bank was current and correct as of its date in all material respects. Since the date such financial information was delivered, there has not been any material adverse change in the financial condition or revenues and expenditures of the Borrower, or in the collection of the Pledged Revenues. The Borrower shall comply with all applicable State and Federal laws, rules, and regulations. To the extent that any assurance, representation, or covenant requires a future action, the Borrower shall take such action as is necessary for compliance.

(8) The Borrower shall adhere to accepted governmental accounting principles established by the Governmental Accounting Standards Board. As part of its bookkeeping system, the Borrower shall keep accounts of the Project separate from all other accounts and it shall keep accurate records of all expenditures relating to the Project, the Pledged Revenues and Loan disbursement receipts.

(9) Until the Project has been completed, the Borrower shall maintain and produce, no later than July 1 of each fiscal year, to the Bank an annual budget solely with respect to the Project, consistent with generally accepted accounting principles. Any changes and/or adjustments made to the Borrower's annual budget must be submitted to the Bank within 30 days of the changes being made.

(10) For the Pledged Collateral, the Bank may require the Borrower and Project Guarantor to secure, establish, and/or execute a Letter of Credit, Surety Bond, or Escrow Account along with this Agreement. For the Pledged Revenues, the Bank may require the Borrower to: (i) designate a particular bank account where the Project Revenues are to be deposited, and (ii) execute a Bank Account Pledge Agreement that appoints the Bank as the Collateral Agent to the extent of funds needed to secure the loan repayment as set forth in Exhibit B.

(11) In the event the anticipated Pledged Revenues are shown by the Borrower's and/or Project Guarantor's annual budget to be insufficient to make the Loan Payments for such Fiscal Year when due, the Borrower and/or Project Guarantor shall include in such budget other legally available funds which shall be sufficient, together with the Pledged Revenues, to make the Loan

Payments. Such other legally available funds shall be budgeted in the Borrower's annual budget and designated for the purpose provided by this paragraph (11), and the Borrower shall collect such funds for application as provided herein. The Borrower shall notify the Bank immediately in writing of any such budgeting of other legally available funds. Nothing in this covenant shall be construed as creating a pledge, lien, or charge upon any such other legally available funds; requiring the Borrower to levy or appropriate ad valorem tax revenues; or preventing the Borrower from pledging to the payment of any bonds or other obligations all or any part of such other legally available funds. To address any Loan Payment insufficiencies, Bank may require the Borrower to execute a pledge addendum to include such other legally available funds into the Pledged Revenues.

(12) The Borrower covenants that this Agreement is entered into for the purpose of implementing, refunding, or refinancing the Project which will in all events serve a public purpose. The Borrower covenants that it will, under all conditions, complete and operate the Project to fulfill the public need described in its application for the financing of the Project.

(13) The Borrower shall, within 30 days of request, submit to the Bank such data, reports, records, contracts and other documents relating to the Project as the Bank may request in order to ascertain the performance by the Borrower of its obligations under this Agreement. The Bank shall have the right to conduct on-site monitoring visits and audits, and the Borrower shall, at Borrower's expense, cooperate and assist the Bank in the reasonable inspection and audit of books, records, accounts, data and other information related to the Project, and in copying and removing the same for such purposes at all reasonable times. The Borrower shall provide, without objection, any additional information as deemed appropriate by the Bank.

2.02 LEGAL AUTHORIZATION.

The Borrower represents and warrants that this Agreement has been duly authorized by the Borrower and shall constitute a valid and legal obligation of the Borrower enforceable in accordance with its terms upon execution by both parties.

2.03 AUDIT AND MONITORING REQUIREMENTS.

The administration of resources awarded by the Bank to the Borrower may be subject to audits and/or monitoring by the bank, at the sole and absolute discretion of the Bank.

(1) The Bank and its agents shall have the right, with or without prior written notice to Borrower to examine the records, books and other papers which reflect upon Borrower's financial condition or pertain to the income, expense, management, administration, and implementation of the Project and to make copies and abstracts from such materials. The Bank shall be permitted to make such examinations as often as The Bank may deem appropriate. The Bank also shall have the right, from time to time to conduct an audit or have an independent audit conducted of any of Borrower's financial information. At the conclusion of any audit conducted by or on behalf of the Bank, an audit report shall be prepared and delivered to the Borrower. Borrower shall pay on demand all costs incurred by Bank with respect to any such

audit. Any costs incurred by the Bank in relation to audit shall not require prior notice or approval from the Borrower." The Borrower shall pay on demand all costs incurred by the Bank with respect to any such audit. Upon Borrower's failure to pay such amounts, and in addition to Bank's remedies for Borrower's failure to perform, the unpaid amounts shall be added to principal, shall bear Capitalized Interest until paid in full.

(2) The Bank may, from time to time, issue to the Borrower such reports, audit findings, and memoranda as it deems appropriate to notify the Borrower of any error, deficiency, or unsatisfactory condition (an "Adverse Condition") the Bank may discover. Such notification may be delivered in writing by any reasonable means including without limitation by email or first-class mail. Upon the Borrower's receipt of such notification, the Borrower shall take any action necessary to correct, resolve, or remedy any Adverse Condition to the satisfaction of the Bank. Records related to any audits, Adverse Conditions, litigation, or corrective action shall be retained for a period of no less than 7 years following the resolution same.

(3) Nothing in this Section 2.03 shall be construed to limit the authority of the Bank to conduct or arrange for the conduct of additional audits, examinations, or evaluations of State financial assistance or limit the authority of any other State official. The provisions of this section 2.03 shall be construed to give the Bank and the State the broadest possible authority permitted by the laws of Nevada to inspect, examine, audit and evaluate the financial records and other affairs of the Borrower and the Project.

(4) Copies of financial reporting packages, reports, or management letters required by this agreement shall be submitted by or on behalf of the Borrower directly to the Bank.

2.04 PROGRESS REPORTS

Until the Project has been completed, no later than January 15th, April 15th, July 15th, October 15th of each calendar year, the Borrower shall create and deliver to the Bank quarterly progress reports (individually, a "Progress Report") describing all material events, developments, and conditions of the Project. Progress Reports shall be submitted electronically to the Bank by an individual authorized by the governing board of the Borrower. At minimum, each Progress Report shall describe:

(1) All financial activities, events, and transactions which have occurred in the preceding 12 months.

(2) An analysis of the financial condition of the Project

(3) Program accomplishments occurring in the prior 12 months, including:

a. Specific action taken to implement approved objectives and activities of the Project;

b. Progress made on each objective and activity of the Project in terms of percentage completed;

(4) Any delays in the implementation of the Project, Project objective, or Project activity and the reason for the delay. In the event of a delay, a proposed revised Project schedule

should be included if activities are not conforming to approved Project schedules as contained in the Financing Application.

(5) Progress toward the Project's performance goals aligned upon by the Borrower and Bank.

(6) Financial information of the Project, including but not limited to:

a. Beginning fund balance;

b. Dollar amount of all expenditures;

c. Ending fund balance;

d. Interest earned to date; and

e. The amount and percent of funds being contributed to the Project from other sources.

(7) Any other information which may be of interest or note to the Bank or the State regarding the status, financial condition, or progress of the Project.

Should the Bank require any additional information or analysis from the Borrower following the receipt of any Progress Report, it shall make a request in writing to the individual who transmitted the Progress Report to the Bank. Any request for additional information shall set the Borrower's response deadline, which shall be strictly enforced.

2.05 RECORDS RETENTION.

The Borrower shall retain all records related to the Project for a period of no less than seven (7) years. The Borrower shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of at least seven (7) years from the date any audit report is issued, and shall allow the Bank, or its designee, access to such records upon request. The Bank or the State may extend the period during which any records must be retained upon written notice to the Borrower. Borrower's failure to retain any records described in this Section 2.05 for the period prescribed (or any extension thereof) shall constitute a material event of default.

All costs charged to the Project, including any approved services contributed by the Borrower or others, shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of the charges.

Any check or order drawn by the Borrower with respect to any item which is or will be supported by the Loan must be supported with a properly signed voucher on file in the office of the Borrower stating in proper detail the purpose for which such check or order is drawn. All checks, payrolls, invoices, contracts, vouchers, orders, or other accounting documents pertaining in whole or in part to the Project shall be clearly identified, and readily accessible, and, to the extent feasible, kept separate and apart from all other such documents.

2.06 ACCESS TO PROJECT SITES.

The Borrower shall provide to the Bank and its representatives access to any location related to the use or proposed use of Loan funds and any administrative offices related thereto, including without limitation any manpower, materials, construction, operation or maintenance sites of the TRI-GID Processed Water Extension financed through the Project. The Borrower shall cause all of its employees, agents, representatives, and contractors to cooperate during any Project inspections, including making available copies of any documents and/or other materials.

ARTICLE III - LOAN REPAYMENT ACCOUNTS

3.01. LOAN REPAYMENT ACCOUNT.

The Borrower may be required by the Bank to establish a Loan Repayment Account for the purpose of matching Pledged Revenues to Loan Payments, which may be in the form of a Bank Account Pledge Agreement and/or an Escrow Account. If at any time the Borrower has advance notice that it will not be able to pay any Loan Payment when due, the Borrower shall immediately notify the Bank of such inability to make the required payment.

ARTICLE IV - THE PROJECT

4.01. PROJECT CHANGES.

The Borrower covenants and agrees that it will not change the scope of the Project or alter the nature of the Project in any material fashion, or substitute any other project for the Project, without the prior written approval of the Bank.

4.02. PROHIBITION AGAINST ENCUMBRANCES.

The Borrower is prohibited from selling, leasing, or disposing of any part of the Project which would materially adversely affect the ability of the Borrower to meet its obligations under this Agreement so long as this Agreement, including any amendment thereto, is in effect unless the written consent of the Bank is first secured. For the sake of clarity, transferring ownership of the Project to TRI-GID, following completion of the Project, shall not constitute a violation of this provision.

4.03. COMPLETION MONEYS.

In addition to the proceeds of this Loan, the Borrower covenants that it has obtained, or will obtain, sufficient moneys from other sources to complete the Project on, or prior to, the Project completion date set forth in the Financing Application or such other date as the Bank may approve in writing. Failure of the Bank to approve additional financing, where required, shall not constitute a waiver of the Borrower's covenants to complete and place the Project in operation.

4.04. PROJECT SCHEDULE AND INDEBTNESS.

The Borrower agrees:

(1) Initiation of Project is anticipated to take place on or about December 1, 2024.

(2) The Project is anticipated to be completed in late-2025.

(3) The Loan Payments shall be due at the times and in the amounts set forth on Exhibit B.

ARTICLE V – RATE COVENANTS AND COLLECTION OF PLEDGED REVENUES

5.01. RATE COVERAGE.

The Borrower shall ensure that Project Guarantor maintains revenues at a level, in each Fiscal Year, equal to or exceeding one and a half times the sum of the Loan Payments due in such Fiscal Year. In addition, the Borrower shall satisfy the coverage requirements of all senior and parity debt obligations, if any.

5.02. COLLECTION OF PLEDGED REVENUES.

The Borrower shall use its best efforts to collect all Pledged Revenues and other amounts due to it and shall take no action to impair the collection of the Pledged Revenues.

ARTICLE VI - DEFAULTS AND REMEDIES

6.01. EVENTS OF DEFAULT.

Each of the following events shall be deemed a material event of default:

(1) Failure to make any Loan Payment when it is due and such failure shall continue for a period of 5 days.

(2) Any warranty, representation, or other statement by, or on behalf of, the Borrower contained in this Agreement or in any document, certificate or information furnished in compliance with, or in reference to, this Agreement, is determined to be false or misleading.

(3) An order or decree is entered, with the acquiescence of the Borrower, appointing a receiver for any part of the Project or the Pledged Revenues; or if such order or decree, having been entered without the consent or acquiescence of the Borrower, shall not be vacated, or discharged or stayed on appeal within 60 days after the entry thereof.

(4) Any proceeding is instituted, with the acquiescence of the Borrower, for the purpose of effecting a composition between the Borrower and its creditors or for the purpose of adjusting the claims of such creditors, pursuant to any federal or state statute now or hereafter enacted, if the claims of such creditors are payable from Pledged Revenues.

(5) Any bankruptcy, insolvency or other similar proceeding is instituted by, or against,

the Borrower under federal or state bankruptcy or insolvency law now or hereafter in effect and, if instituted against the Borrower, is not dismissed within 60 days after filing.

(6)

Any failure to comply with the provisions of this Agreement or failure in the performance or observance of any of the covenants or actions required by this Agreement (a "General Non-compliance Default"), provided, however, that if the Borrower provides the Bank with written notice of a General Non-compliance Default within 30 days of the date of such General Non-compliance Default, and such default does not relate to the Borrower's obligations to make a Loan Payment, then the Borrower shall have 60 days from the date of such General Non- compliance Default to cure such General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion. If the Borrower fails, within the time periods provided in the previous sentence, to (i) provide written notice of a General Non-compliance Default, or (ii) cure the General Non-compliance Default to the satisfaction of the Bank in the Bank's sole and absolute discretion, then the Borrower shall be deemed to be in default of this Agreement as of the date of the General Non-compliance Default.

6.02. REMEDIES.

Upon any event of default, the Bank may pursue any available remedy at law or in equity, including without limitation:

(1) By mandamus or other proceeding at law or in equity, cause the Borrower to remit to the Bank Pledged Revenues sufficient to enable the Borrower to satisfy its obligations under this Agreement.

(2) By action or suit in equity, require the Borrower to account for all moneys received pursuant to this Agreement and to account for the receipt, use, application, or disposition of the Pledged Revenues.

(3) By action or suit in equity, enjoin any acts which may be unlawful or in violation of the rights of the Bank.

(4) By applying to a court of competent jurisdiction, cause the appointment of a receiver to manage the Project, establish and collect fees and charges, and apply the revenues to the reduction of the obligations under this Agreement.

(5) By notifying financial market credit rating agencies and potential creditors of the event of default.

(6) By suing for payment of amounts due, or becoming due, with interest on overdue payments together with all costs of collection, including attorneys' fees.

(7) By accelerating the repayment schedule or increasing the Financing Rate on the unpaid principal of the Loan to as much as 1.667 times the Financing Rate for a default under

Subsection 6.01(1).

(8) The Bank shall have the right to foreclose, sell, or otherwise dispose of the Pledged Collateral and Pledged Revenues in accordance with the terms of this agreement and with the applicable law.

In addition to pursuing any other remedy available under this Agreement, upon an event of default, the Bank may, by providing 60 days advance written notice to the Borrower, elect to terminate this Agreement, and the Bank shall have no further obligation or commitment under this Agreement to the Borrower. Any partial Loan Payments by the Borrower shall be allocated first to interest and second to principal.

6.03. REMEDIES NOT EXCLUSIVE; DELAY AND WAIVER.

No remedy conferred upon or reserved to the Bank by this Article is exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy. No delay or omission by the Bank to exercise any right or power accruing as a result of an event of default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein, and every such right and power may be exercised as often as may be deemed prudent by the Bank. No waiver of any default under this Agreement shall extend to or affect any subsequent event of default, whether of the same or different provision of this Agreement or shall impair consequent rights or remedies.

ARTICLE VII - GENERAL PROVISIONS

7.01 DISCHARGE OF OBLIGATIONS.

All payments required to be made under this Agreement shall be cumulative and any deficiencies in any Fiscal Year shall be added to the payments due in the succeeding Fiscal Year and all Fiscal Years thereafter until fully paid. Loan Payments shall continue to be secured by this Agreement until all of the payments required shall be fully paid to the Bank. If at any time the Borrower shall have paid all amounts due under this Agreement, or shall, in accordance with the provisions of this Section 7.01 have defeased the Loan, the pledge of, and lien on, the Pledged Revenues to the Bank shall be no longer in effect and, except as provided in Section 2.03 and 2.05, this Agreement shall be deemed fully performed. Deposit of sufficient cash or Defeasance Obligations may be made to effect defeasance of this Loan; provided that, the deposit shall be made in irrevocable trust with a banking institution or trust company for the sole benefit of the Bank or its assignees and the Bank has approved in writing such deposit. Notwithstanding any provision of this Agreement to the contrary, the Borrower may prepay this Loan only upon the express written consent of the Bank, which consent shall not be withheld if such prepayment, in the judgment of the Bank will not adversely impact the Bank's ability to comply with covenants relating to obligations secured by such Loan.

7.02 ASSIGNMENT OF RIGHTS UNDER AGREEMENT.

The Bank may pledge or assign all or any parts of this Agreement without the prior consent

of the Borrower after written notification to the Borrower. The Borrower shall not assign its rights and obligations under this Agreement without the prior written consent of the Bank.

7.03 AMENDMENT OF AGREEMENT.

This Agreement may only be amended in writing mutually executed by authorized representatives of the Bank and Borrower, and with the prior written consent of the Project Guarantor. The Project Guarantor is expressly intended to be a third-party beneficiary of the foregoing provision. However, no amendment shall be permitted which is inconsistent with any applicable State or Federal law. Any attempted amendment to this Agreement which is inconsistent with any State or Federal law shall be deemed void *ab initio.*

7.04 ANNULMENT OF AGREEMENT.

The Bank may unilaterally annul this Agreement if the Borrower has not drawn any of the Loan proceeds within six months of the first scheduled disbursement date referenced in Exhibit A. If the Bank unilaterally annuls this Agreement, the Bank will provide written notification to the Borrower.

7.05 SUSPENSION AND TERMINATION.

If the Borrower abandons or, before completion, discontinues the Project; or if the commencement, prosecution, or timely completion of the Project by the Borrower is rendered improbable, infeasible, impossible, or illegal, by written notice to the Borrower, the Bank may suspend any or all of its obligations under this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected, or at its option, the Bank may terminate any or all of its remaining obligations under this Agreement.

Upon receipt of any termination or suspension notice, the Borrower shall proceed promptly to carry out the actions required therein which may include, but not be limited to: (1) necessary action to terminate or suspend, as the case may be, the use of proceeds from the Loan in furtherance of Project activities and contracts and such other action as may be required or desirable to keep to the minimum the costs upon the Loan; (2) furnish a statement of the Project activities and contracts, and other undertakings the cost of which are otherwise includable as Project costs; and (3) repay the Bank according to the provisions of the Agreement, or as otherwise agreed upon, in writing, by the Bank and the Borrower. The termination or suspension shall be carried out in conformity with the latest schedule, plan, and budget as approved by the Bank or upon the basis of terms and conditions imposed by the Bank upon the failure of the Borrower to furnish the schedule, plan, and budget within a reasonable time.

The Bank reserves the right to unilaterally cancel this Agreement for refusal by the Borrower to allow public access to all documents, papers, letters, or other materials to the extent such public access is required under the applicable provisions of the Nevada Revised Statutes, and made or received in conjunction with this Agreement.

7.06 SEVERABILITY CLAUSE.

If any provision of this Agreement shall be held invalid or unenforceable, the remaining provisions shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

ARTICLE XIII - DETAILS OF FINANCING

8.01 PRINCIPAL AMOUNT OF LOAN.

The Bank agrees to lend to the Borrower, and the Borrower agrees to repay the Bank the Loan at the times, in the amounts and in the manner set forth in this Agreement. The principal amount of the Loan as of any date shall consist of the aggregate Disbursements (as defined below), plus Capitalized Interest that has accrued and been added to the principal amount of the Loan, plus interest other than Capitalized Interest, if any, that has accrued and been added to the principal amount of the Loan, less the aggregate principal component of all Loan Payments made, all as of such date.

Capitalized Interest is not disbursed to the Borrower but is amortized via Loan Payments as if it were actually disbursed. Capitalized Interest shall be computed at the rate of 3.2% per annum and shall accrue on the principal amount of the Loan based on an actual-days- elapsed/360 day counting convention. Capitalized Interest accruing on the principal amount of the Loan from the first disbursement date shall be added to the principal amount of the Loan on the date the first Loan Payment is due, at which time no additional Capitalized Interest shall accrue.

The estimated principal amount of the Loan as of the date of the first Loan Payment is $15,500,000, which consists of the amounts scheduled to be disbursed to the Borrower in the amounts and at the times set forth in Disbursement Schedule attached hereto as Exhibit A.

8.02 LOAN ORIGINATION FEE.

Upon the closing of the loan, the Borrower is obligated to pay 1% of the total loan amount, equaling $155,000 as a loan origination fee to the Bank. This amount shall be due to the Bank within six months of the date of this agreement.

8.03 FINANCING RATE.

Interest shall accrue on the principal amount of the Loan at the Financing Rate. The Financing Rate is 3.20% per annum, compounded annually, using an actual-days- elapsed/360 day counting convention, as indicated by the schedule of Loan Disbursement/Repayments attached hereto as Exhibit B.

8.04 LOAN DISBURSEMENTS.

The Bank shall disburse the Loan to the Borrower in the amounts and at the times set forth in the Disbursement Schedule (Exhibit A) provided that prior to each Disbursement, the Bank receives a written request for such Disbursement which certifies that all prerequisites for such Disbursement have been satisfied and which request has been approved by the Project Guarantor

in writing. The Project Guarantor is expressly intended to be a third-party beneficiary of the foregoing provision. Any written request for a Disbursement shall be signed by the Borrower's Authorized Representative under penalty of perjury. The Bank may, prior to making any Disbursement, require Borrower to furnish it with any evidence the Bank may deem necessary to verify that Borrower has met the prerequisites for Disbursement. The Bank may elect, in its sole and absolute discretion, to withhold any Disbursement until it is satisfied that all prerequisites to Disbursement have been met.

Upon written request by the Borrower, the Bank may, in its sole and absolute discretion, amend the Disbursement Schedule to take into account unexpected events or reasonable adjustments to the financing of the Project. The Bank may, in its sole and absolute discretion, adjust the Loan Amortization Schedule attached hereto as Exhibit B.

Under no circumstances shall the sum of the Disbursements to the Borrower exceed $15,500,000 under this Agreement. Furthermore, the Bank's obligation to fund any Disbursement is subject to funds being made available by an appropriation made pursuant to Nevada law.

8.05 LOAN REPAYMENTS.

Loan Payments shall be made at the time and in the amounts set forth in the Loan Amortization Schedule attached hereto as Exhibit B. To the extent the actual principal amount of the Loan calculated as provided in Section 8.01 above is less than the estimated principal amount of the Loan as set forth in Section 8.01 hereof, the amount of the scheduled Loan Payment credited to principal shall increase and the Loan Payment Schedule shall be adjusted, so that the Loan is paid in full over a shorter amount of time. Notwithstanding the foregoing, however, if the actual principal amount of the Loan calculated as provided in Section 8.01 above is less than the estimated principal amount of the Loan as set forth in Section 8.01, the parties to this Agreement hereby agree to adjust the Loan Payment Schedule in such a way as to not adversely impact any obligations of the Bank secured by repayments under this Agreement.

Loan Payments shall be credited first to interest accruing on the principal amount of the Loan, if any, then to principal.

ARTICLE IX – MISCELLANEOUS

9.01 THIRD PARTY AGREEMENTS

Third Party Agreements: Except as otherwise authorized in writing by the Bank, the Borrower shall not execute any contract or obligate itself in any manner for the procurement of consultant services, construction or purchase of commodities contracts or amendments thereto, with any third party with respect to the Project, in any case that are inconsistent or conflict with the terms of this Agreement, without the prior written approval of the Bank. Failure to obtain such approval from the Bank shall be deemed a material breach of this Agreement, relieving the Bank of any obligation to make Disbursements under this Agreement. The Bank specifically reserves unto itself the right to review the qualifications of any consultant or contractor anticipated to be a party to any such contract and to approve or disapprove the employment of the same. Such decisions

shall be deemed final and binding on the Borrower.

9.02 EQUAL EMPLOYMENT OPPORTUNITY.

In connection with the carrying out of the Project, the Borrower shall not discriminate against any employee or applicant for employment because of race, age, creed, color, sex or national origin.

9.03 PROHIBITED INTERESTS.

The Borrower shall not, and shall use reasonable best efforts to ensure that none of its contractors, subcontractors, consultants, or subconsultants, enter into any contract with one another, or arrangement in connection with the Project or any property included or planned to be included in the Project, which violates any provision of the Nevada Revised Statutes, relating to conflicts of interest and prohibited transactions. The Borrower shall further diligently abide by all provisions of Nevada law regulating the Borrower with respect to procurement, contracting, and ethics.

9.04. ADHERENCE TO 2020 STATE CLIMATE STRATEGY.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable regulations of the Bank, including ensuring that all construction done through the Project is consistent with the standards and goals set forth in Nevada's Climate Strategy for the year of 2020 and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820.

The Borrower will be solely responsible for any liability in the event of non-compliance with applicable regulations and will reimburse the Bank for any loss incurred in connection therewith.

9.05 PREVAILING WAGES.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable provisions of NRS Chapter 408 including the payment of prevailing wages.

The provisions of NRS 338.013 to 338.090, inclusive, apply to any contract for construction work on the Project, if any. Any contractor who is awarded a contract or enters into an agreement to perform construction work related to the Project, and any subcontractor who performs any portion of any construction work on the Project shall comply with the provisions of NRS 338.013 to 338.090, inclusive, in the same manner as if a public body had undertaken the qualified project or had awarded the contract.

The Borrower shall be solely responsible for any liability in the event of non-compliance with this section and will reimburse the Bank for any loss incurred in connection therewith.

9.06 LOCAL HIRE AND APPRENTICESHIP UTILIZATION.

Execution of this Agreement constitutes a certification by the Borrower that the Project will be carried out in conformance with all applicable regulations of the Bank including the hiring of Nevada residents and the utilization of registered apprentices on any construction projects.

The Borrower will ensure that for the duration of the Project, not less than 50 percent of the total project work hours performed within each construction trade by employees of a contractor or subcontractor are performed by residents of Nevada, and will use reasonable best efforts to ensure that not less than 15 percent of those project work hours performed within each construction trade by employees of the contractor or subcontractor being performed by disadvantaged workers.

If the Borrower is unable to comply with the project work hour requirements set forth in this section, the Borrower may petition the Bank for an exemption from these requirements of this section. Upon receipt of such a petition, the Bank may exempt the Borrower from the requirements of this section if it is found that the inability of the Borrower to comply with the requirements of this section is due to circumstances beyond the control of the Borrower.

The Borrower will be solely responsible for any liability in the event of non-compliance with applicable regulations and will reimburse the Bank for any loss incurred in connection therewith.

9.07 NO OBLIGATION TO THIRD PARTIES.

Except to the extent set forth herein, neither the Bank nor the Borrower shall be obligated or liable hereunder to any person or entity not a party to this Agreement.

9.08 WHEN RIGHTS AND REMEDIES NOT WAIVED.

In no event shall the making by the Bank of any Disbursement to the Borrower constitute or be construed as a waiver by the Bank of any breach of covenant or any default which may then exist, on the part of the Borrower, and the making of such Disbursement by the Bank while any such breach or default shall exist shall in no way impair or prejudice any right or remedy available to the Bank with respect to such breach or default.

9.09 BONUS OR COMMISSION.

By execution of the Agreement the Borrower represents that it has not paid and, also, agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its application for the Loan established hereunder.

9.10 INDEMNITY.

To the extent allowed by law, the Borrower shall indemnify, defend, and hold harmless the Bank and all of its officers, agents, and employees from any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Borrower, its agents, employees, contractors and/or subcontractors in the performance of the Agreement, except that neither the Borrower, its agents, employees, contractors and/or subcontractors will be liable under

this paragraph for any claim, loss, damages, cost, charge, or expense arising out of any act, error, omission, or negligent act by the Bank, or any of its officers, agents, or employees, in the performance of the Agreement.

If the Bank receives notice of claim for damages that may have been caused by the Borrower in the performance of services required under this Agreement, the Bank will immediately forward the claim to the Borrower. The Bank's failure to promptly notify the Borrower of a claim will not act as a waiver or any right herein.

9.11 PLANS AND SPECIFICATIONS.

In the event that this Agreement involves the purchasing of capital equipment or the constructing and equipping of a facility, the Borrower shall design and construct the equipment and/or facility in accordance with the standards applicable to the Borrower. Failure to follow the plans and specifications shall be sufficient cause for delays in the distribution of disbursements by the Bank.

9.12 PROJECT COMPLETION, BORROWER CERTIFICATION.

Upon completion of the Project, the Borrower will certify in writing that the Project (or expending of the Loan) was completed in accordance with applicable plans and specifications and that the Project is accepted by the Borrower as suitable for the intended purpose.

9.13 ENTIRE AGREEMENT.

The Financing application executed by the Borrower, all exhibits, attachments and schedules attached to the Financing Application, and this Agreement ("the Agreement Documents") sets forth the entire agreement between the parties and incorporate and supersede all prior negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein and therein, and the parties hereto agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in the Agreement Documents. Accordingly, it is agreed that no deviation from the terms of the Agreement Documents shall be predicated upon any prior representation or agreements whether oral or written. It is further agreed that no modification, amendment or alteration in the terms and conditions contained in the Agreement Documents shall be effective unless contained in a written document executed by the parties hereto.

It is further agreed that the Bank will have no obligation to honor any request for disbursement made by the Borrower or otherwise make any disbursement under this agreement in the event that the Bank has notified the Borrower that an event of default has occurred under this or any other agreement between the Borrower and the Bank, or if the Bank, in its sole discretion, determines that events have occurred which substantially diminish the likelihood that the Borrower will timely and fully honor its obligations under this agreement or any other agreement between the Bank and the Borrower. Any waiver of this provision by disbursement following an event of default by the Borrower under the terms of this agreement, or any other agreement between the Borrower and the Bank, will not constitute a continuing waiver of this provision and the Bank may refuse to make further disbursements without any liability to the Borrower whatsoever.

In the event of conflict between the terms and conditions of the Agreement Documents: (i) the terms and conditions contained in the body of this Agreement prevail over conflicting terms and conditions contained in any exhibits, schedules and attachments attached to this Agreement; (ii) the terms and conditions contained in the body of the Financing Application prevail over any conflicting terms and conditions contained in any exhibits, schedules and attachments attached to the Financing Application; and (iii) the terms and conditions of the Agreement, including all exhibits, schedules and attachments hereto, prevail over conflicting terms and conditions contained in the Financing Application and any exhibits, schedules and attachments thereto.

9.14 NOTICES.

Any notice, demand, request or other instrument which is required to be given under this Agreement in writing shall be delivered to the following addresses and/or via email:

If to the Bank:

Nevada State Infrastructure Bank
101 North Carson Street, Suite 4
Carson City, Nevada 89701
ejimenez@nevadatreasurer.gov

If to Borrower:

Economic Development Authority of Western Nevada

50 West Liberty Street, Suite 108

Reno, Nevada 89501

adams@edawn.org

ARTICLE X - EXECUTION OF AGREEMENT

This Agreement shall be executed in three or more counterparts, any of which shall be regarded as an original and all of which constitute but one and the same instrument.

IN WITNESS WHEREOF, the Bank has caused this Agreement to be executed on its behalf by its Secretary and the Borrower has caused this Agreement to be executed on its behalf by its Authorized Representative and by its affixed seal. The effective date of this Agreement shall be the Agreement Date.

NEVADA STATE INFRASTRUCTURE BANK

Treasurer Zach Conine Chair of the Board of Directors	Legal

Borrower: ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA

Taylor Adams
President and CEO,
Economic Development
Authority of Western
Nevada

The undersigned hereby acknowledges the agreement between the Economic Development Authority of Western Nevada and Redwood Materials, Inc., whereby Redwood Materials, Inc. will serve as the Project Guarantor for the loan for this Project as set forth in Exhibit D and as further described in the Agreement.

Redwood Materials, Inc. will be responsible for the payment in full of the principal amount of the Loan, and all accrued interest thereon and will make loan repayments to the Bank on behalf of the Economic Development Authority of Western Nevada in accordance with the Loan Amortization Schedule set forth in Exhibit B.

Dated: November 19, 2024

REDWOOD MATERIALS, INC.

By:_____
Name: _____
Title: _____

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA

By:_____
Name: _____
Title: _____

Exhibit A

Loan Draw-Down/Disbursement Schedule

Total Loan Amount: $15,000,000

Total Bank Commitment: $15,000,000

Date	Anticipated Disbursement	Remaining
December 1, 2024	$7,750,000	$7,500,000
Second Disbursement Date*	Up to $7,750,000	$0

*Note: "Second Disbursement Date" shall mean the date on which the Project has achieved 40% completion milestone as measured by project progress billings and costs and confirmed by the Bank, such date not to occur after June 1, 2025 without the Bank's consent.

EXHIBIT B

Loan Amortization Schedule

11/06/2024 1:47 PM

EDAWN - TRI-GID Processed Water Extension - Estimated Amortization Schedule

Compounding Period: Exact Days

Nominal Annual Rate: 3.200%

Cash Flow Data - Loans and Payments

	Event	Date	Amount	Number	Period	End Date
1	Loan	12/01/2024	7,750,000.00	1		
2	Loan	06/01/2025	7,750,000.00	1		
3	Payment	12/01/2025	407,894.74	19	Semiannual	12/01/2034
4	Payment	12/01/2035	12,621,336.77	1		

TValue Amortization Schedule - Normal, 360 Day Year

	Date	Loan	Payment	Interest	Principal	Balance
Loan	12/01/2024	7,750,000.00				7,750,000.00
2024 Totals		**7,750,000.00**	**0.00**	**0.00**	**0.00**	
Loan	06/01/2025	7,750,000.00		125,377.78	-125,377.78	15,625,377.78
1	12/01/2025		407,894.74	254,172.81	153,721.93	15,471,655.85
2025 Totals		**7,750,000.00**	**407,894.74**	**379,550.59**	**28,344.15**	
2	06/01/2026		407,894.74	250,297.01	157,597.73	15,314,058.12
3	12/01/2026		407,894.74	249,108.68	158,786.06	15,155,272.06
2026 Totals		**0.00**	**815,789.48**	**499,405.69**	**316,383.79**	
4	06/01/2027		407,894.74	245,178.62	162,716.12	14,992,555.94
5	12/01/2027		407,894.74	243,878.91	164,015.83	14,828,540.11
2027 Totals		**0.00**	**815,789.48**	**489,057.53**	**326,731.95**	
6	06/01/2028		407,894.74	241,210.92	166,683.82	14,661,856.29
7	12/01/2028		407,894.74	238,499.53	169,395.21	14,492,461.08
2028 Totals		**0.00**	**815,789.48**	**479,710.45**	**336,079.03**	
8	06/01/2029		407,894.74	234,455.81	173,438.93	14,319,022.15
9	12/01/2029		407,894.74	232,922.76	174,971.98	14,144,050.17
2029 Totals		**0.00**	**815,789.48**	**467,378.57**	**348,410.91**	
10	06/01/2030		407,894.74	228,819.30	179,075.44	13,964,974.73
11	12/01/2030		407,894.74	227,163.59	180,731.15	13,784,243.58
2030 Totals		**0.00**	**815,789.48**	**455,982.89**	**359,806.59**	
12	06/01/2031		407,894.74	222,998.43	184,896.31	13,599,347.27

13	12/01/2031		407,894.74	221,216.05	186,678.69	13,412,668.58
2031 Totals		**0.00**	**815,789.48**	**444,214.48**	**371,575.00**	
14	06/01/2032		407,894.74	218,179.41	189,715.33	13,222,953.25
15	12/01/2032		407,894.74	215,093.37	192,801.37	13,030,151.88
2032 Totals		**0.00**	**815,789.48**	**433,272.78**	**382,516.70**	
16	06/01/2033		407,894.74	210,798.90	197,095.84	12,833,056.04
17	12/01/2033		407,894.74	208,751.04	199,143.70	12,633,912.34
2033 Totals		**0.00**	**815,789.48**	**419,549.94**	**396,239.54**	
18	06/01/2034		407,894.74	204,388.63	203,506.11	12,430,406.23
19	12/01/2034		407,894.74	202,201.27	205,693.47	12,224,712.76
2034 Totals		**0.00**	**815,789.48**	**406,589.90**	**409,199.58**	
20	12/01/2035		12,621,336.77	396,624.01	12,224,712.76	0.00
2035 Totals		**0.00**	**12,621,336.77**	**396,624.01**	**12,224,712.76**	
Grand Totals		**15,500,000.00**	**20,371,336.83**	**4,871,336.83**	**15,500,000.00**	

EXHIBIT C

Summary Project Specifications

This loan will be used by the Borrower in partnership with Redwood Materials, Inc. ("Project Guarantor") to construct the TRI-GID Processed Water Extension Project.

This Project will expand the Tahoe Reno Industrial Center treated effluent distribution infrastructure to better serve Comstock Meadows area. The Project will consist of one 1,500 square foot pump station, a 1.2-million-gallon storage tank, and three miles of 24-inch diameter transmission main piping.

This project is being required to be constructed by the Project Guarantor by the TRI General Improvement District (TRI-GID) and will transfer to the ownership of the TRI-GID once the project and is corresponding financing has been completed.

State Infrastructure Bank / Economic Development Authority of Western Nevada
TRI-GID Processed Water Extension Project
Loan Terms

Lender	Nevada State Infrastructure Bank
Borrower	Economic Development Authority of Western Nevada
Loan Amount	Maximum of $15,500,000
Loan Purpose	Loan proceeds will be used by the Borrower to construct the TRI-GID Processed Water Extension Project in partnership with Redwood Materials, Inc. Redwood Materials, Inc. will serve as the guarantor for the Project. This Project will expand the Tahoe Reno Industrial Center treated effluent distribution infrastructure to better serve Comstock Meadows area. The Project will consist of one 1,500 square foot pump station, a 1.2-million-gallon storage tank, and three miles of 24-inch diameter transmission main piping.
Maturity	11 years
Security	Prior to loan closing, Borrower will provide Lender with collateral in the form of a Letter of Credit, Surety Bond or Escrow Account in an amount equivalent to one year of debt service (interest and amortization). This must be in amount no less than $815,789.48. Additionally, the Borrower is pledging late-comer agreement proceeds from users of the Project. All late-comer proceeds will be applied against the outstanding principal of the loan. Pay-down will be due 30 days after receipt of funds from late-comer by the Borrower.
Interest Rate	Fixed rate of 3.20% per annum
Disbursement	One 7,750,000 disbursement upon the closing of the loan, and a second $7,750,000 disbursement at 40% completion milestone of the contract as measured by project progress billings and costs.
Additional Sources of Funding	Borrower and Guarantor will provide any funds necessary for the Project above and beyond the Loan amount.

Terms of Repayment	Beginning on the first anniversary of the loan, Borrower will make semi-annual payments of 50% of the loan principal amount amortized over a 9-year period through December 2034. In December 2035, Borrower will make a final balloon payment consisting of the outstand 50% of loan principal and all accrued interest. The Borrower may elect to pre-pay or accelerate scheduled loan payments on both principal and interest without penalty or premium, which may reduce the anticipated interest that will be accrued by the Borrower.
SIB Loan Origination Fee	Borrower will pay 1% of the total loan amount, equaling $155,000 as a loan origination fee. This amount will be due within 6 months of loan closing.
Reporting	During the construction period, Borrower will submit quarterly reports to Lender. Reports will include construction updates and timelines, anticipated job and economic impacts, anticipated climate impacts, and other project goals agreed upon by the Borrower and Lender.
Prevailing Wage, Local Hire, and Apprenticeship Utilization	Borrower will adhere to the Lender's established policies of local hiring, apprenticeship utilization, and the payment of prevailing wages.

EXHIBIT D

PROJECT GUARANTOR AGREEMENT

SEE ATTACHMENT

CONFIDENTIAL

REDWOOD MATERIALS, INC.
2800 Lockheed Way
Carson City, Nevada 89706

November 6th, 2024

Re: Financing Repayment Support Letter for EDAWN's Financing Application with Nevada State Infrastructure Bank

Ladies and Gentlemen:

This letter is being provided in connection with Economic Development Authority of Western Nevada's application for a $15.5 million loan from the Nevada State Infrastructure Bank to fund the construction of certain water infrastructure in the Tahoe-Reno Industrial Center (the "**Loan**").

Pursuant to definitive agreements relating to the Loan to be negotiated and executed by the parties, Redwood Materials, Inc. will agree to be responsible for the payment in full of the principal amount of the Loan, and all accrued interest thereon, subject in all cases to the terms and conditions of such definitive agreements.

Sincerely,

REDWOOD MATERIALS, INC.

By _____
Name: Jason Thompson
Title: CFO

Exhibit E

Nevada State Infrastructure Bank

Financing Application

Nevada State Infrastructure Bank Overview:

The Nevada State Infrastructure Bank was established to provide low-cost financing to Nevada state agencies, local governments, Tribal governments, and non-profit organizations for priority infrastructure projects.

Pursuant to Chapter 408 of the Nevada Revised Statutes, the Bank may provide financing for a variety of infrastructure projects, including: transportation facilities, utility infrastructure, digital infrastructure, recycling and sustainability infrastructure, renewable energy infrastructure, social infrastructure, water and wastewater infrastructure, and other infrastructure related to economic development.

The Bank has been capitalized with an initial $75 million in State general obligation bonds that, are allocated to the following accounts within the Nevada State Infrastructure Bank:

- $40 million for projects for the Federal Infrastructure Matching Account;
- $20 million for projects for the Affordable Housing Revolving Account; and
- $15 million for projects for the Charter School Capital Needs Revolving Account.

In evaluating applications, the Bank will also seek to leverage outside capital and federal funding to help finance projects that improve quality of life, strengthen Nevada's climate resiliency, and help to promote a strong economy for communities across the State.

Application Instructions:

Please complete all sections of the application below and attach any required exhibits to request financing from the Nevada State Infrastructure Bank.

Prior to applying to the Bank for financing, please familiarize yourself with all the statutes and regulations governing the operation of the Bank.

The relevant statutory provisions can be found in Chapter 408 of the Nevada Revised Statutes (NRS 408.55048 – 408.55088).

Additionally, the regulations of the Bank provide the application requirements and describe the process for determining qualified projects and borrowers for applications to the Federal Infrastructure Matching Account, the Affordable Housing Revolving Account, and the Charter School Capital Needs Revolving Account.

Applications for financing will be reviewed by Bank staff and may be presented to the Board of Directors of the Nevada State Infrastructure Bank for consideration[1].

Completed, applications may be submitted as follows:

Via electronic mail:

Nevada State Infrastructure Bank

Email: *Financing.application@sib.nv.gov*

Via regular mail:

Nevada State Infrastructure Bank
c/o Executive Director
555 East Washington Avenue, Suite 5200
Las Vegas, Nevada 89101

[1] *Note: submission of an application does not guarantee Board consideration or project funding.*

Part 1: Applicant Information

Legal Name of the Applicant: Economic Development Authority of Western Nevada

Type of Applicant:

☒ Governmental Unit

☐ Indian Reservation or Colony

☐ Private Non-Profit Organization created for charitable or educational purposes

If applicant is a governmental unit or non-profit organization, please describe:

The Economic Development Authority of Western Nevada (EDAWN) is a private/public partnership established in 1983, committed to adding quality jobs to the region by recruiting new companies, supporting the success of existing companies, and assisting newly forming companies, to diversify the economy and have a positive impact on the quality of life in Greater Reno-Sparks.

Mailing Address of the Applicant:

Street Address: 50 West Liberty Street, Suite 108

City, State, Zip Code: Reno, NV 89501

Name of the Individual Submitting this Application:

Taylor Adams

Role/Title of the individual submitting the application:

President/CEO

Address for the individual submitting the application:

Street Address: 50 West Liberty, Suite 108

City, State, Zip Code: Reno, NV 89501

Email for Individual submitting the application:

adams@edawn.org

Phone number of individual submitting this application:

775-829-3730

Please list the contact information (Name, Address, Phone, Email) for other authorized individuals associated with the project (i.e., consultants, advisors, engineers, attorneys, etc.)

Name: Don Tatro	Title: Director of State and Local Policy
Organization: Redwood Materials	Phone: 214-675-8646
Street Address: 2801 Lockheed Way	Fax:
City, State, Zip: Carson City, NV 89706	E-mail: don.tatro@redwoodmaterials.com
Name: Gustavo Biscardi	Title: VP Treasurer
Organization: Redwood Materials	Phone:
Street Address: 2801 Lockheed Way	Fax:
City, State, Zip: Carson City, NV 89706	E-mail: gustavo.biscardi@redwoodmaterials.com

Part 2: Financing Requested

What type of financial assistance is the Applicant seeking? (Please select all that apply)

- [x] Loan
- [ ] Grant
- [ ] Other Financial Assistance

Financing Amount Requested:

$15,500,000.00

Is the State Infrastructure Bank origination fee included in financing? (Please reference the regulations governing the Nevada State Infrastructure Bank)

- [x] Yes
- [ ] No

Financing term requested (Number of years): 20

Source of financing repayment:

- [ ] Enterprise Fund
- [ ] Special Fund
- [ ] General Fund Lease
- [ ] Assessment District
- [ ] Special Taxes/Property Related Assessments
- [ ] Voter approved general obligation debt
- [x] Other

Please explain the source(s) of financing repayment:
The repayment will come from Redwood directly, or at completion of the project, additional users of the processed water are required to pay a "latecomer payment" that can be applied directly to the loan balance.

Part 3: Project Information

Project Name: TRI-GID Processed Water Extension

Project Address:

Street Address: 1201 Battery Blvd

City, State, Zip Code: McCarran, NV 89437

Project Category (Please reference Chapter 408 of the Nevada Revised Statutes):

☐ Transportation Facility

☐ Utility Infrastructure

☒ Water and Wastewater

☐ Infrastructure Renewable Energy

☐ Infrastructure Digital

Infrastructure

☐ Recycling and Sustainability Infrastructure

☐ Social Infrastructure

☐ Other Infrastructure related to Economic Development

If the project category selected was "Other Infrastructure related to Economic Development" please explain the project:

Is the project located in any of the following? (Please select all that apply)

☐ In a qualified census tract as designated by the United States Secretary of Housing and Urban Development pursuant to 26 U.S.C. § 42(d)(5)(B)(ii)

☐ In a census tract which has a high level of social vulnerability as determined according to the Social Vulnerability Index developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services

☐ In a community which has a large percentage of the population having limited English proficiency

☐ In a community that has been subject to historical instances of redlining, segregation or other discriminatory practices

Is any part of the proposed project located on Tribal land?

☐ Yes

■ No

Please attach a detailed description of the project. If the funding request is limited to a portion of the project, please identify as appropriate. If you have a feasibility study, a capital improvement plan, environmental study, or other such reports containing a detailed description of the project, please include as appropriate.

Attach all necessary documents as Exhibit 1. [Please label and attach items as Exhibits 1a, 1b, 1c, etc.]

If funding for the project is approved by the Nevada State Infrastructure Bank Board of Directors, how long will it take for this project to be completed?

11 months

Please list applicable permits for the project:

Type of Permit (Please include permit number)	Granting Authority	Date Submitted	Date Received	Expiration Date
NDEP, Bureau of Water Pollution Control				
NDEP Bureau of Safe Drinking Water	NDEP BSDW	01/31/2023	02/10/2023	
NDOT	NDOT	03/02/2023	02/01/2024	02/01/2025
NV Energy	NV Energy	11/04/2022	02/10/2023	not listed
Storey County Building Department	Storey County	04/06/2023	05/19/2023	
Storey County Fire Protection District	Storey County	04/06/2023	05/19/2023	
TRI GID				

Please complete the attached Project Sources and Uses of Proceeds Table (located on page 22 of this document) as Exhibit 2. Attach any and all cost estimates, bids, project labor agreements, and construction contracts, if available. [Please label and attach them as Exhibits 2a, 2b, 2c, etc.]

Please provide for any and all documentation commitment(s) for project funding sources other than financing from the State Infrastructure Bank. This could include resolutions, grant agreements, loan agreements, contracts, etc. [Please label and them as Exhibit 3]

Is land acquisition a component of the project?

☐ Yes

☒ No

If yes, please provide a copy of the purchase agreement as Exhibit 4. Include a description of the land that has been or will be acquired (current owner, address, assessor's parcel number, purchase date or expected purchase date, cost or estimated cost), and identify the funding source(s) for the land below:

Does the applicant already own the land needed for the project?

☐ Yes

☒ No

Please provide a comprehensive project timeline as Exhibit 5. Include specific project milestones such a preliminary engineering report, all required permits, design, engineering, land/right-of-way acquisition, preparation of bid documents, awarding of construction contract, construction start date, construction completion date, and the date that the project will become operational.

Private Activity - Will any entity, including a governmental entity other than the Applicant, use or directly benefit from any portion of the Project other than as a member of the general public? (For example, will a private entity or a federal agency operate, or lease space in the proposed project?)

☒ Yes

☐ No

If yes, please describe the entity that will use or otherwise benefit from the Project. Provide a copy of the agreement(s) with such private entity, or federal agency. [Please label and attach as Exhibit 6.]

The benefits of extended reclaimed water infrastructure will directly impact current and future land owners in the Tahoe Reno Industrial Center by increasing the capacity and proximity to reclaimed water. Expanding this infrastructure may increase future park expansion of existing and new businesses. This will increase the number of jobs and have a positive economic impact on the region.

Will financing be used to finance more than 5 percent of any private activity costs?

☐ Yes

☐ No

If yes, please explain:

Business Relocation – Will the proposed Project require the relocation of a private sector business from one area of the State to another?

☐ Yes

■ No

If yes, please provide a justification to support the move:

Please describe any economic and/or community benefits that will result from the completion of this project. Please include the method, or calculation by which these results were identified:

The benefits of extended reclaimed water infrastructure will directly impact current and future land owners in TRI-GID by increasing the capacity and proximity to reclaimed water. Expanding this infrastructure may increase future park expansion, which would lead to benefits and revenue for the county and the state. It will also increase capacity at the Truckee Meadows Water Reclamation facility. This will improve a regional issue currently threatening to slow growth in the Truckee Meadows.

What are the total number of jobs that will be created and the average wage for the project? (Please include the method or calculation by which these results were identified)

Jobs affiliated with this specific project are for construction only and will be hired as subcontractors. At this time, the exact headcount is unknown. Indirectly, the infrastructure will support over 700 at Redwood and allow for additional jobs at other locations with the Tahoe Regional Industrial Center.

What are total number of jobs retained and the average wage? (Please include the method or calculation by which these results were identified)

Over the coming years at our Nevada Campus, Redwood will create 1,100 jobs that provide benefits and an average wage of $34/hr pulling heavily from local communities, including Disadvantaged Communities (as designated under the Justice40 characteristics and map). This hourly wage represents 30% more than the state average.

Describe the environmental impact that will result from this project? (Please include the method or calculation by which these results were identified)

This project will not result in significant environmental impacts once all construction is complete. None of the earth moved to accommodate the buried pipe will be removed from the premises, all construction will strictly comply with an approved SWPPP, and the foundations associated with pump house and charge tank will have minimal impact on the environment. Additionally, there will be a net positive impact from the processed water not being discharged into the Truckee River as well as improving operations at Truckee Meadows Water Reclamation Facility (TMWRF).

Does this project comply with the with the standards and goals set forth in the 2020 Nevada Climate Strategy and the goals for the reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820?

☐ Yes

☐ No

☒ Unsure

Useful Life - Please provide evidence detailing the useful life of the Project. Useful life is defined as the estimated number of years the project is anticipated to remain in service. Please include estimated useful life projections with and without any anticipated maintenance costs. [Label and attach as Exhibit 7]

Is this project eligible to apply for funding from the Affordable Housing Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Affordable Housing Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Charter School Capital Needs Revolving Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Charter School Capital Needs Revolving Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the Federal Infrastructure Matching Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the Federal Infrastructure Matching Account.)

☐ Yes

☒ No

☐ Unsure

Is this project eligible to apply for funding from the State Infrastructure Bank General Account within the Nevada State Infrastructure Bank Fund? (Please reference the Nevada State Infrastructure Bank regulations for the guidelines and policies for the State Infrastructure Bank General Account.)

☐ Yes

☐ No

☒ Unsure

Part 4: Financial Information

Please provide copies of the five most recent fiscal year-end audited financial statements for the applicant and related parties to the project, if not already provided, as well as applicable revenue projections and cash flows. [Label and attach as Exhibits 8a, 8b, 8c, etc.]

Please provide the current year's adopted budget as Exhibit 9.

Are there any events or circumstances that have occurred since the date of the last financial statement could materially affect the overall financial condition of the Applicant?

☐ Yes

☒ No

If yes, please explain:

In the table below, please list all outstanding financing obligations (debts, notes, capital leases, etc.) secured by the source of repayment for the requested financing. Attach as Exhibit 10, and include a copy of all financing documents (e.g., the official statement along with any underlying loan agreements, lease agreements, or indentures, etc.) [Label and attach as Exhibits 10a, 10b, 10c, etc.]

Name of Lender	Date of Debt	Outstanding Balance (as of _____)	Maximum Annual Debt Service/Lease Payment
		$	$
		$	$
		$	$
		$	$

Please provide a description of any off-balance-sheet debt obligations, including capital leases and other contractual obligations:

Has the Applicant defaulted on any debt or other obligation including, but not limited to, bonds, leases, or loans within the last ten years?

☐ Yes

■ No

If yes, please specify the date(s) and circumstances:

Please attach as Exhibit 11 the current Capital Improvement Plan. Explain below any expected plan for future debt issuance:

Does the Applicant have an Inter-fund Transfer Policy?

☐ Yes

☐ No

If yes, please attach a copy of the policy as Exhibit 15.

Is the Applicant planning on utilizing any collateral in order to receive a loan or other financial assistance?

☐ Yes

☒ No

If yes, please explain:

Part 5: Loan Proceeds

Will the loan proceeds pay for any general administration or overhead costs?

☐ Yes

☒ No

Have any general administration or overhead costs already been incurred?

☐ Yes

☒ No

If yes, please explain:

Will the Project include the payment of prevailing wages as set forth in NRS Chapter 408?

☒ Yes

☐ No

Will loan proceeds finance preliminary costs for the Project?

☐ Yes

☒ No

Have any preliminary costs already occurred?

☐ Yes

☒ No

If yes, please explain:

Part 6: Legal Information

Please describe the composition of the Applicant's governing body, including the number of positions, term, and the selection/appointment process. Additionally, please provide a current list of individuals in these positions:

Has the governing body approved the application? (Please provide written documentation confirming approval):

Please describe any pending or anticipated litigation and/or contractual disputes that the Applicant is a party to:

Please describe any past, present, or potential issues or controversies that may impact the Project:

No past or current issues documented or existing at this time, no potential issues foreseen for the future.

For any applicant that is a Charter City, please attach as Exhibit 16 a copy of the City's Charter including all addendums and supplements thereto.

For any applicant that is a School District, Special District, or Joint Powers Authority (JPA), please provide the statutory citation of formation authority or attach a copy of all formation documents and amendments as Exhibit 17.

For any applicant that is a non-profit organization, please provide as Exhibit 18, a copy of the following:

a. Articles of Incorporation, together with all amendments.

b. Certificate of Status/Good Standing in the State of Nevada.

c. Bylaws, together with all amendments.

d. 501 (c)(3) Determination Letter(s) from the IRS, and any related documents and correspondence with/from the IRS.

e. All Form 990s for the last three years

f. All Form 990-Ts for the last three years.

g. Capital Campaign brochures, forms, pledge cards, and related materials, if any.

Applicant acknowledges the following

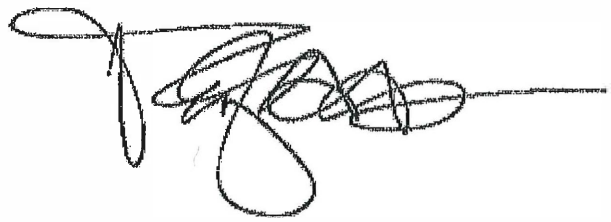
All information submitted to the Nevada State Infrastructure Bank is true and correct at the time of submission, and such information does not contain any untrue or misleading statement of a material fact or omits to state any material fact necessary to make the statements contained herein not misleading. Further, applicants affirm, understand, and accept the obligations, terms, and conditions of loans and other financial assistance offered by the Bank.

By signing below, I acknowledge that I understand that it is unlawful to knowingly make a false claim, a false statement, use a false of fictitious name, or obtain money or benefit under false pretenses. I understand these acts are a violation of the laws of the State of Nevada punishable by civil penalties, including repayment, and/or criminal penalties including up to a category D felony and six years in state prison.

Print Name: Taylor Adams

Print Title: President/CEO

Authorized Signature:



Date: 07/09/2024

Application Checklist

(Complete and submit all required documents below with the Financing Application)

SIB Staff Use	INDICATE WHETHER OR NOT EACH DOCUMENT IS ATTACHED TO THIS APPLICATION			APPLICATION EXHIBITS	
Date Rec'd	*YES*	*NO*	*N/A*		
	◉	○	○	Application	Signed and Dated
	◉	○	○	Exhibit 1	Study, Plan, or Other Report with Detailed Project Description
	○	○	○	Exhibit 1a	Approval from governing body to submit application
	○	○	○	Exhibit 2	Sources and Uses of Proceeds Table
	○	○	○	Exhibit 2a	Detailed cost estimates, bids, and construction contracts, that support Exhibit. Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 2b	Explanation of potential environmental impacts potential environmental impacts. -Environmental study.
	○	○	○	Exhibit 3	Documentation Demonstrating Commitment of Other Project Funding Sources (includes Applicant's contribution). Label each Exhibit a, b, c, etc.
	○	○	○	Exhibit 3a	Project cash flow projections
	○	○	○	Exhibit 3b	Bond rating agency report (if available)
	○	○	○	Exhibit 3c	Existing property tax rates, and general obligation bonding capacity (governmental entities only)
	○	○	○	Exhibit 3d	Historical revenues and expenses of proposed revenue source
	○	○	○	Exhibit 4	Real Estate Purchase Agreement (if applicable)
	○	○	○	Exhibit 5	Project Timeline
	○	○	○	Exhibit 6	Project Benefit Information
	○	○	○	Exhibit 6a	Project population trends
	○	○	○	Exhibit 6b	Project assessed value trends

	◯	◯	◯	Exhibit 7	Useful Life Exhibit
	◯	◯	◯	Exhibit 8	Five (5) Years Audited Financial Statements [and any applicable revenue projections and cash flows]. -Cash flow available for debt service and debt service coverage ratio -Label each Exhibit a, b, c, etc.
	◯	◯	◯	Exhibit 9	Current Year Adopted Budget
	◯	◯	◯	Exhibit 10	Documentation of Outstanding Debt Obligations Label each Exhibit a, b, c, etc.
	◯	◯	◯	Exhibit 11	Current Capital Improvement Plan
	◯	◯	◯	Exhibit 12	Documentation of compliance with Nevada's Climate Strategy for the year 2020 and goals for reduction of greenhouse gas emissions set forth in NRS 445B.380 and 704.7820
	◯	◯	◯	Exhibit 13	Documentation of project compliance with NSIB regulation Sec. 17 (project labor standards)
	◯	◯	◯	Exhibit 14	Documentation that the average percentage of pupils who are served by all of those schools and are pupils who are at risk, as defined in NRS 388A.045, is 60% or greater (Charter School fund applicants only)
	◯	◯	◯	Exhibit 14a	Written authorization for the project from the sponsor of the charter school (Charter School fund applicants only)
	◯	◯	◯	Exhibit 15	Interfund Transfer Policy/Reimbursement Agreement (if applicable)
	◯	◯	◯	Exhibit 16	Charter City Information and Questionnaire (if applicable)
	◯	◯	◯	Exhibit 17	Districts Formation Documents and Amendments (If applicable)
	◯	◯	◯	Exhibit 18	Non-Profit Applicants Exhibits. (if applicable) Label each Exhibit a, b, c, etc.

Exhibit 2

SOURCES AND USES OF PROCEEDS TABLE

(NOTE: Please attach as Exhibit 2a, detailed cost estimates, bids, and construction contracts, etc. to support data provided in the table.)

PROJECT USES	*PROJECT FUNDING SOURCES*						
	Estimated Life of the Project	SIB	[Applicant]	Other	Other	Other	TOTAL
Land Acquisition							
Building Construction/Renovation							
Construction Contingency							
Machinery/Equipment							
Engineering/Architectural/ Design/Permits/Environmental							
SIB Origination Fee							
Other:							
Other:							
TOTAL							

Please provide the justification in determining the useful life of the Project:

Nevada State Infrastructure Bank Loan Presentation

Applicant: Economic Development Authority of Western Nevada (EDAWN)

Reno
Sparks
Tahoe
Economic Development Authority
of Western Nevada

What's EDAWN?



Public/Private Partnership

Attract/Retain Quality Jobs

Attract/Train Workforce

Entrepreneurial Development

Metro Area to Fernley

Reno Sparks Tahoe
Economic Development Authority of Western Nevada

The EDAWN Team

Business Development	Business Connections, Retention, Expansion, Workforce	Investor Relations	Entrepreneurial Development
• Innovation, Growth & Opportunity • Strategy, Partnerships • Investment, Diversification and Sustainability • Job Creation and Expansion • Increased Wages	• Collaboration and Networking • Supports Expansion • Workforce Development • Local Engagement • Competitive Advantage	• Financial Partnerships • Funding and Capital Investment • Engagement and Shared Resources • Return on Investment • Perpetuates Growth	• Start-Up Support and Incubation • Mentorship and SBA Growth • Access to Resources • Innovation Ecosystem • Attracts High Paying Jobs

Reno Sparks Tahoe
Economic Development Authority of Western Nevada

What's Redwood Materials?

Redwood is creating a closed-loop, domestic supply chain for lithium-ion batteries across collection, refurbishment, recycling, refining, and remanufacturing of sustainable battery materials.

- Founded in 2017.
- Broke Ground at TRI Center in 2021.
- Over 700 employees over the next ten years.
- 2,000 Construction Jobs over the next ten years
- 300-acre site with 1.6 million square feet of constructed buildings and another 2.2 planned

Reno Sparks Tahoe
Economic Development Authority of Western Nevada

Project Highlights

- Project: Expand Tahoe Reno Industrial Center (TRI Center) treated effluent distribution infrastructure to serve Comstock Meadows.
- Purpose: Expand TRI Center industrial capacity by providing non-potable processing and cooling water, surpassing limitations of potable water sources allocated by the state of Nevada.
- Reclaimed water for industrial purposes is a sustainable initiative that:
  - limits the use of potable water.
  - increases economic development without depleting water in the region
  - doesn't burden existing infrastructure access
- Background:
  - TRI General Improvement District (TRI GID) is a political subdivision of the State of Nevada, designated to receive and distribute process water within the TRI Center.
  - TRI GID has allocated and sold 10,000 acre-ft/year of effluent water rights to TRI Center landowners for industrial uses.
  - TRI GID's effluent distribution infrastructure does not currently extend into the Comstock Meadows area of TRI Center, which compromises their ability to deliver allocated water.

Project History

- TRI Center is home to 165 businesses.
- TMWRF (Truckee Meadows Water Reclamation Facility) extension was built to increase capacity at TMWRF and provide processed water to current and future TRI-GID companies.
- This extension saved the TMWRF (Washoe County) $150 million by diverting nitrate-rich water away from the Truckee River and toward companies. This was done in lieu of making sewer treatment plant upgrades.
- TRI-GID pond is reaching capacity and will be forced to remove processed water if increases in uses are not achieved. This may be a significant cost to TRI-GID and Storey County.

Project Details

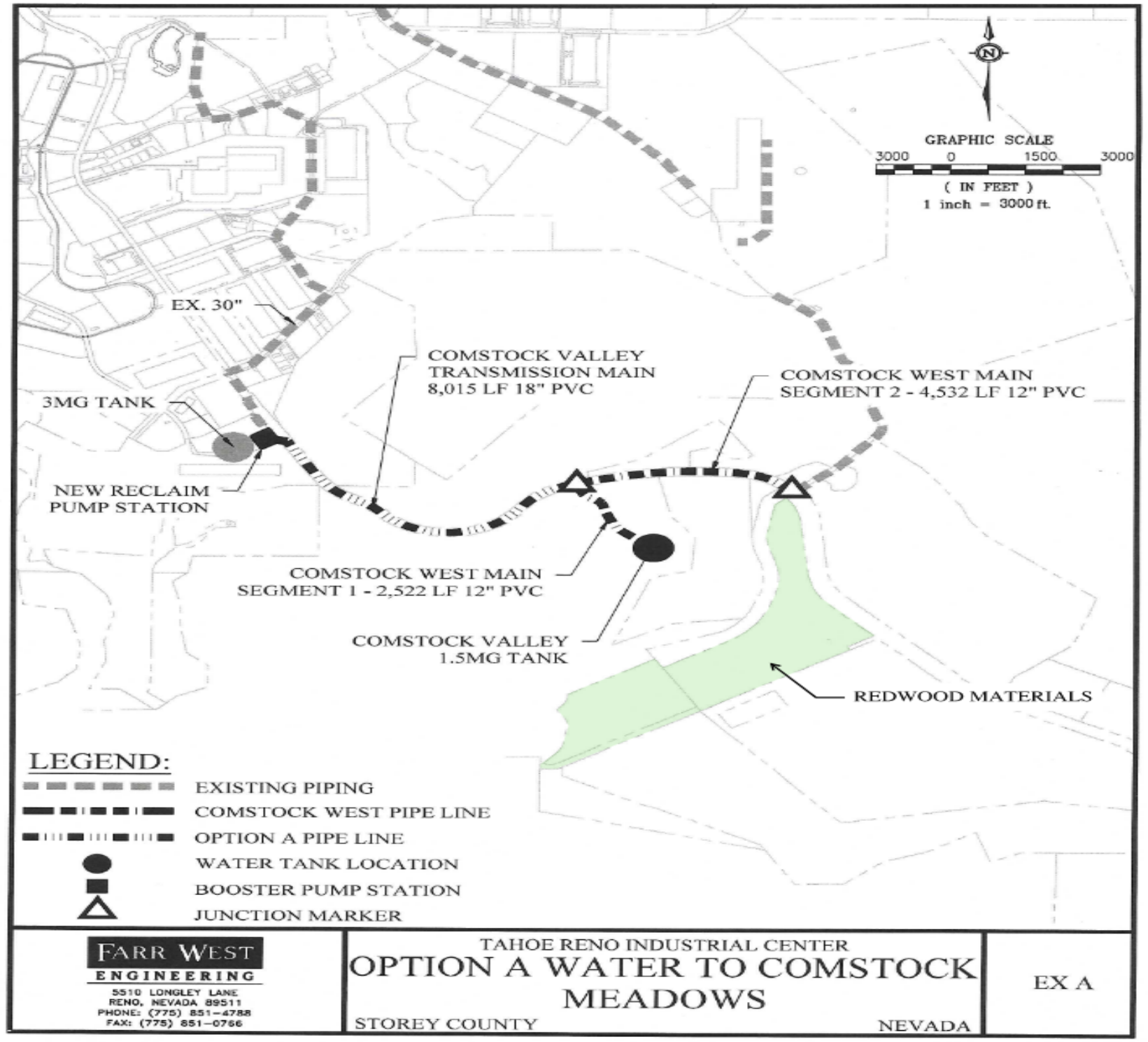
Scope: New 1500 sf pump station, 1.2 million-gallon storage tank, and three miles of 24” diameter transmission main piping.

System Capacity: 2400 acre-ft/year (1500 gpm) initially, expandable to 4800 acre-ft/year (3000 gpm) with future pump installation.

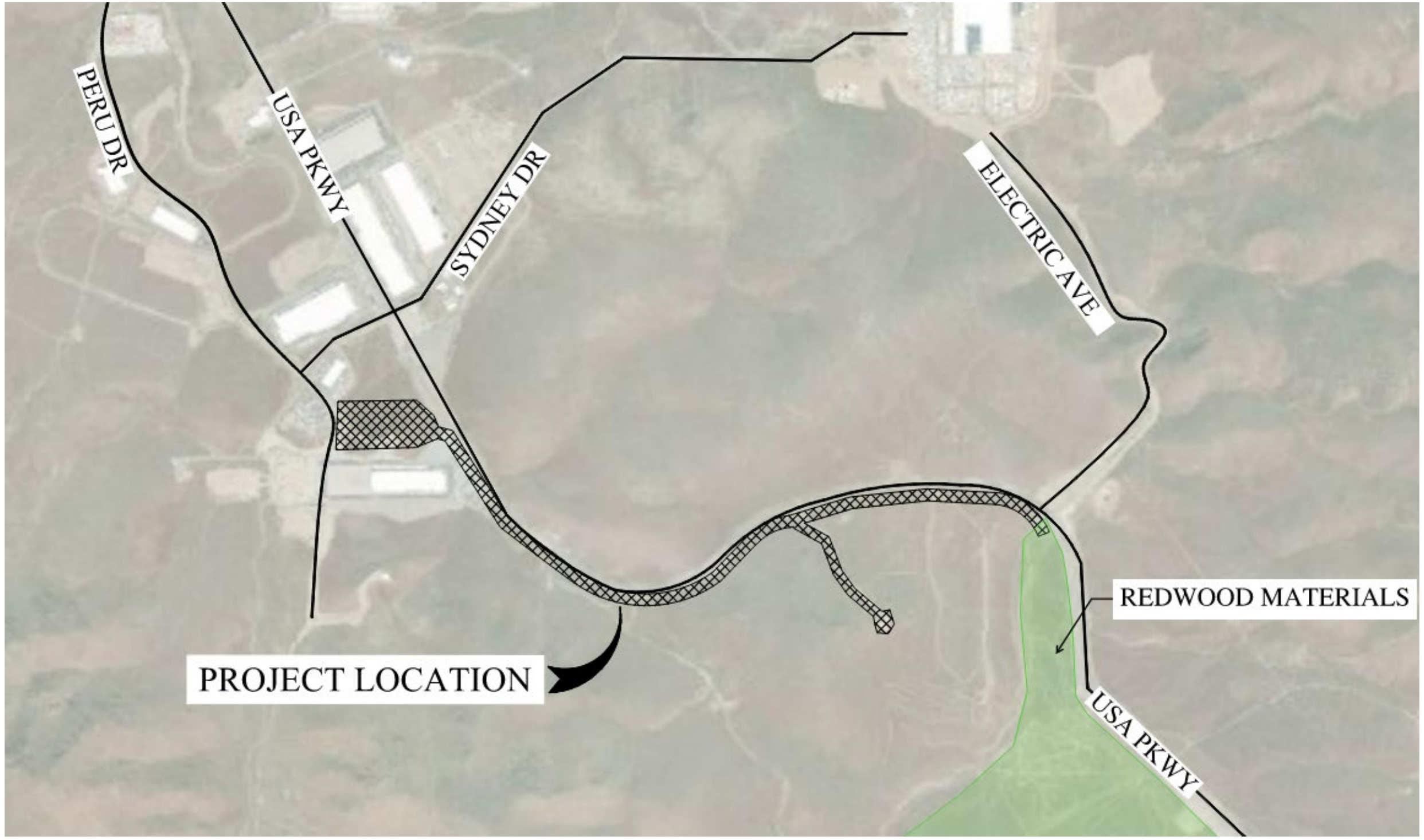
Effluent Rights (cannot be delivered currently) and Utility Demands:

- Redwood Materials effluent water rights: 550 acre-ft/year (340 gpm)
- Effluent water rights owned by other Comstock Valley landowners: 2500 acre-ft/year.
- Project Cost (est): $15,000,000
- Project Timeline (est): October 2024 start, September 2025 completion
- At completion of project the line will be dedicated to TRI-GID for operation.

Project Details



Project Location



Project Location



Redwood Materials' 300-acre Nevada campus, photographed by drone in April 2024. *Courtesy: Redwood Materials*

Thank you!
Questions?

Reno
Sparks
Tahoe

ECONOMIC DEVELOPMENT AUTHORITY
OF WESTERN NEVADA

Anticipated Project/Late Comer Agreement
Cash Flow

	TRI-GID Anticipated Cashflow	
	Assume $15.5M Value	
	Month	**Amount**
1	Nov-24	$ 450,000
2	1-Dec	$ 1,200,000
3	Jan-25	$ 1,500,000
4	Feb-25	$ 1,700,000
5	Mar-25	$ 1,800,000
6	Apr-25	$ 2,000,000
7	May-25	$ 2,000,000
8	Jun-25	$ 2,000,000
9	Jul-25	$ 1,600,000
10	Aug-25	$ 1,250,000
	Total:	**$ 15,500,000**

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2020

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2020

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Pfrommer & McCune, Ltd.
A Professional Corporation
Certified Public Accountants

Independent Accountants' Review Report

To the Board of Trustees of the
Economic Development Authority of Western Nevada

We have reviewed the accompanying financial statements of the Economic Development Authority of Western Nevada (a nonprofit organization), which comprise the consolidated statement of assets, liabilities, and net assets – cash basis as of June 30, 2020, and the related consolidated statement of support and revenue, expenses, and change in net assets – cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Supplementary Information

The supplementary information included in Schedules No. 1 and No. 2 is presented for purposes of additional analysis and is 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 financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

The accompanying annual budget included in Schedule No. 1 for the year ended June 30, 2020, has not been reviewed or audited by us and we do not express an opinion or any other form of assurance on it.

Pfrommer & McCune, Ltd.

Reno, Nevada
October 5, 2020

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES,
AND NET ASSETS – CASH BASIS
JUNE 30, 2020
(See Independent Accountants' Review Report)

ASSETS

Current Assets		
Cash and cash equivalents	$	1,400,303
Cash and cash equivalents - temporarily restricted		20,254
Total Assets	$	1,420,557

LIABILITIES AND NET ASSETS

Current Liabilities		
Payroll liabilities	$	8,732
State of Nevada pass through funds		71,400
Current portion of SBA loan		150,234
Total Current Liabilities		230,366
Long Term Liabilities		
SBA loan, net of current portion		191,361
Total Liabilities		421,727
Net Assets		
Unrestricted		978,575
Temporarily restricted		20,255
Total Net Assets		998,830
Total Liabilities and Net Assets	$	1,420,557

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF SUPPORT AND REVENUE, EXPENSES, AND CHANGE IN NET ASSETS — CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(See Independent Accountants' Review Report)

	Unrestricted	Temporarily Restricted	Total
Revenue, Gains, and Other Support			
Grants:			
State of Nevada	$ 600,000	$ -	$ 600,000
City of Reno	100,000	-	100,000
City of Sparks	100,000	-	100,000
Washoe County	41,300	-	41,300
Storey County	12,500	-	12,500
City of Fernley	12,500	-	12,500
Entrepreneurial grant funds	100,519	-	100,519
Other grant revenue	12,678	-	12,678
Membership dues	1,751,810	-	1,751,810
Meetings and events	3,640	-	3,640
Economic Development Foundation	-	4,700	4,700
Foreign Trade Zone	8,750	-	8,750
Investment income	742	-	742
Net assets released from restrictions - Economic Development Foundation	15,240	(15,240)	-
Total Revenues, Gains, and Other Support	2,759,679	(10,540)	2,749,139
Expenses			
Staff services	1,928,492	-	1,928,492
Operations	254,484	-	254,484
Marketing development	132,230	-	132,230
Retention and workforce development	137,351	-	137,351
Entrepreneurial development	116,532	-	116,532
Community development	54,540	-	54,540
Investor relations	34,721	-	34,721
Economic Development Foundation	15,240	-	15,240
Total Expenses	2,673,590	-	2,673,590
Change in Net Assets	86,089	(10,540)	75,549
Net Assets, Beginning of Year	892,486	30,795	923,281
Net Assets, End of Year	$ 978,575	$ 20,255	$ 998,830

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2020
(See Independent Accountants' Review Report)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations:

The purpose of the Economic Development Authority of the Western Nevada ("EDAWN") is to promote, develop, implement, and manage all aspects of an economic diversification program to include business retention, the expansion of existing industry, the acquisitions of new industry, and to operate and maintain one or more federally approved foreign trade zones within the state of Nevada for the purpose of expanding international trade opportunities for the businesses of the citizens of the state of Nevada. Financing is provided primarily by membership dues from private enterprises and grants from state and local governmental entities. Annual grants are generally available for unrestricted use in the related year unless specifically restricted by the grantor.

Principles of Consolidation:

The consolidated financial statements include the accounts of EDAWN and the Economic Development Foundation of Greater Reno Tahoe ("the Foundation"). The Foundation is consolidated since EDAWN has both an economic interest in the Foundation and control of the Foundation through a majority voting interest in its governing board. All material inter-organization transactions and balances have been eliminated.

Basis of Accounting:

The financial statements have been prepared using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue and the related assets, therefore, are recognized when received rather than earned, and expenses are recognized when paid rather than when the obligations are incurred.

Basis of Presentation:

The financial statement presentation follows the recommendation of the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification (ASC). Under the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: 1) unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; 2) temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time, and 3) permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. As of June 30, 2020, the Organization had $978,575 in unrestricted net assets, $20,255 in temporarily restricted net assets, and $0 in permanently restricted net assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents:

EDAWN's cash and cash equivalents are recorded at cost, which approximates fair value. The Organization considers highly liquid instruments purchased with maturity of three months or less to be cash equivalents.

Capital Expenditures:

Under the cash basis of accounting, all expenditures of a capital nature are recognized as current period costs.

Revenue Recognition:

Grants and dues are recognized as revenue when received. EDAWN enters several exchanges of nonmonetary assets of services with other unaffiliated entities. EDAWN records all nonmonetary amounts of services received at fair market value of the asset or service received at the time of the transaction.

Federal Income Taxes:

EDAWN is classified as a tax-exempt organization under the provisions of the Internal Revenue Code Section 501(c)(6). The Foundation is classified as a tax-exempt organization under the provisions of Internal Revenue Code Section 501(c)(3). Accordingly, the organization is subject to federal income taxes only on net unrelated business income. EDAWN did not have unrelated business income for the year ended June 30, 2020.

The provisions of the Income Tax topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) clarify the accounting for uncertainty in tax positions and prescribe guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in financial statements if the tax position is more likely than not to be sustained upon examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the Statement of Activities. As of June 30, 2020, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2016.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising Costs:

The Organization expenses advertising costs as they are incurred and paid. Total advertising costs for the year ended June 30, 2020 were $171,149.

Compensated Absences:

Employees of EDAWN are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. EDAWN's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 – LONG-TERM DEBT

On April 16, 2020, the organization was granted a loan from Plumas Bank in the aggregate amount of $341,595 pursuant to the Paycheck Protection Program (the "PPP") under Division A, Title I of the CARES Act, which was enacted March 27, 2020.

The loan matures on April 16, 2022 and bears interest at a rate of 1.00% per annum, payable monthly commencing on November 16, 2020. The Note may be prepaid at any time prior to maturity with no prepayment penalties. Funds from the loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on other debt obligations incurred before February 15, 2020. The organization intends to use the entire loan amount for qualifying expenses. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses as described in the CARES Act. Although forgiveness is a possibility; it is not certain. Therefore, the Note is reported according to the terms of the loan agreement.

Future maturities of long-term debt are as follows as of June 30, 2020:

2021	$ 150,234
2022	191,361
2023	-
2024	-
2025 and thereafter	-
	$ 341,595

The total interest paid for the year ended June 30, 2020 was $0.

NOTE 3 – OPERATING LEASES

On December 1, 2018 EDAWN entered into a new lease agreement for office space located on Ryland Street. The lease term is 60 months and is scheduled to expire on November 30, 2023. The total rent expense paid under this lease was $68,442 for the year ended June 30, 2020.

NOTE 3 – OPERATING LEASES (Continued)

On March 1, 2016, EDAWN entered into a lease agreement for a copy machine. The lease term is 60 months and is scheduled to expire on March 1, 2021. The total lease expense paid under this lease was $6,885 for the year ended June 30, 2020.

The following schedule shows future minimum lease payments required for the operating leases that have non-cancelable lease terms more than one year as of June 30, 2020:

2021	$ 75,039
2022	72,458
2023	74,661
2024	31,516
2025 and after	-
Total minimum lease payments	$ 253,674

NOTE 4 – CAPITAL LEASE

On September 15, 2016, EDAWN entered into a lease agreement for telephone equipment. The lease term is 60 months and is scheduled to expire September 14, 2021. The total expense paid under this lease was $6,307 for the year ended June 30, 2020. Since the financial statements are presented on the cash basis of accounting, the telephone equipment is not listed as an asset on the Consolidated Statement of Assets, Liabilities, and Net Assets, but rather the payments are expensed when paid.

The following schedule shows future minimum lease payments required for the capital lease that has a non-cancelable lease term more than one year as of June 30, 2020:

2021	$ 6,307
2022	1,051
2023	-
2024	-
2026 and after	-
Total minimum lease payments	$ 7,358

NOTE 5 – EMPLOYEE BENEFIT PLANS

EDAWN contributes to a simplified employee pension (SEP) plan on behalf of its employees. All full-time employees who have been employed by EDAWN for an entire year and who have received at least $300 in compensation in a given plan year are eligible. EDAWN contributes up to 8% of their salaries. EDAWN's percentage may be adjusted periodically at management's discretion. The expenditures made by EDAWN under these arrangements for the year ended June 30, 2020 totaled $113,806.

NOTE 6 – RELATED PARTIES

EDAWN engages in various transactions with member agencies which represent arms-length transactions. For the year ended June 30, 2020 total trade for services from related parties amounts to $42,193. Expenses paid to these member agencies are included in various expense categories and totaled $75,852. There are no amounts due to these related parties at June 30, 2020.

NOTE 7 – CONCENTRATION OF RISK

Concentration of Credit Risk:

EDAWN maintains cash accounts in commercial banks located in Nevada. The Federal Deposit Insurance Corporation (FDIC) insures up to $250,000 per depositor per bank. As of June 30, 2020, deposits exceeded the FDIC limits by $499,822.

Concentration of Revenue:

The Organization receives a large percentage of its revenue from programs within the state of Nevada. For the year ended June 30, 2020, EDAWN received 22% of its total support and revenues from the State of Nevada.

Concentration of Geographical Area:

The Organization's programs are concentrated in Reno and Sparks, Nevada. Revenue volume for the Organization may be affected by changes in the economic or other conditions of the area.

NOTE 8 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets carry specific, donor-imposed restrictions on the expenditure or other use of the contributed funds. Temporary restrictions expire due to the passage of time or due to certain actions taken by the Organization. The Foundation maintains assets that are restricted by use to a specific purpose or program. Net assets released from restriction for a specific purpose or program totaled $15,240 for the year ended June 30, 2020.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 5th, 2020, the date the financial statements were available to be issued. After June 30, 2020, the organization was notified funding from the State of Nevada would be reduced by $140,000 or 23.33% in the upcoming fiscal year.

SUPPLEMENTARY INFORMATION

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2020

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Retention and Workforce Development			
Awards event	$ 14,172	$ 8,000	$ 6,172
Contract services	1,575	2,000	(425)
Bi-Annual publication	-	2,000	(2,000)
Workforce initiatives	119,008	85,000	34,008
Industry support sector	545	1,000	(455)
Retention initiatives	2,051	2,000	51
Total Retention and Workforce Development	137,351	100,000	37,351
Marketing Development			
Entertainment	21,343	30,000	(8,657)
Materials	4,951	8,000	(3,049)
Sponsorships	-	15,000	(15,000)
Travel and tradeshows	14,844	20,000	(5,156)
New company reception (NEC)	750	-	750
Bay area - tech attraction	50,425	30,000	20,425
Web design	21,157	15,000	6,157
Marketing/ Co-op / Air Sev RASC	18,760	50,000	(31,240)
Total Marketing Development	132,230	168,000	(35,770)
Investor Relations			
Nonmajor Events	6,521	10,000	(3,479)
Marketing materials	3,285	3,000	285
Entertainment	19,264	15,000	4,264
Arts/Ed/SOE Lunch	5,651	15,000	(9,349)
Total Investor Relations	34,721	43,000	(8,279)
Community Development			
Events	44,105	50,000	(5,895)
Downtown development/support	2,533	10,000	(7,467)
Partner/community support	7,902	15,000	(7,098)
Total Community Development	54,540	75,000	(20,460)

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2020

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Entrepreneurial Development			
Marketing/PR/newsletter	$ 35,634	$ 30,000	$ 5,634
Business development	9,627	10,000	(373)
Awards event	-	5,000	(5,000)
EO membership	-	5,000	(5,000)
EDA grant - programs	45,237	100,000	(54,763)
Entrepreneurial initiatives	3,038	10,000	(6,962)
Travel	15,740	10,000	5,740
Mentorship program support	-	5,000	(5,000)
Events	7,256	5,000	2,256
Total Entrepreneurial Development	116,532	180,000	(63,468)
Operations			
Office rent	78,563	68,400	10,163
Office utilities	5,458	6,500	(1,042)
Furniture, fixtures, and equipment	4,352	4,800	(448)
Office equipment lease and maintenance	10,912	9,000	1,912
Professional services	29,082	29,500	(418)
Supplies and materials	11,735	14,400	(2,665)
Office insurance	6,243	7,000	(757)
Postage	820	600	220
Telecommunications	27,932	26,600	1,332
Hardware and software	31,753	32,400	(647)
IT Services	18,200	16,800	1,400
Operations Consulting/Sales Force	18,959	6,000	12,959
Mileage	1,506	1,200	306
Banking fees	8,969	10,800	(1,831)
Total Operations	254,484	234,000	20,484

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2020

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Staff Services			
Salaries and wages	$ 1,349,936	$ 1,350,000	$ (64)
Auto allowances	34,824	37,200	(2,376)
Pay for performance	173,360	199,200	(25,840)
Payroll taxes	109,715	108,600	1,115
Insurance	103,537	117,000	(13,463)
SEP/IRA/401k	113,806	110,400	3,406
Memberships	8,434	8,000	434
Subscriptions	3,866	4,000	(134)
Continuing education	22,890	7,000	15,890
Payroll processing	2,210	2,600	(390)
Employee relations	5,914	6,000	(86)
Total Staff Services	1,928,492	1,950,000	(21,508)
Total Expenses	$ 2,658,350	$ 2,750,000	$ (91,650)

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF SUMMARIZED FINANCIAL INFORMATION FOR THE ECONOMIC DEVELOPMENT FOUNDATION OF GREATER RENO TAHOE — A RELATED ENTITY (UNCONSOLIDATED)
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2020

(See Independent Accountants' Review Report)

Revenue	
Other income	$ 4,700
Total Revenue	4,700
Expenses	
Other expenses	15,000
Bank fees	240
Total Expenses	15,240
Net Income (Loss)	(10,540)
Temporarily Restricted Net Assets, Beginning of Year	30,795
Temporarily Restricted Net Assets, End of Year	$ 20,255

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2019

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2019

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Pfrommer & McCune, Ltd.
A Professional Corporation
Certified Public Accountants

Independent Accountants' Review Report

To the Board of Trustees of the
Economic Development Authority of Western Nevada

We have reviewed the accompanying financial statements of the Economic Development Authority of Western Nevada (a nonprofit organization), which comprise the consolidated statement of assets, liabilities, and net assets – cash basis as of June 30, 2019, and the related consolidated statement of support and revenue, expenses, and change in net assets – cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Supplementary Information

The supplementary information included in Schedules No. 1 and No. 2 is presented for purposes of additional analysis and is 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 financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

The accompanying annual budget included in Schedule No. 1 for the year ended June 30, 2019, has not been reviewed or audited by us and we do not express an opinion or any other form of assurance on it.

Pfrommer & McCune, Ltd.

Reno, Nevada
October 30, 2019

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES,
AND NET ASSETS – CASH BASIS
JUNE 30, 2019
(See Independent Accountants' Review Report)

ASSETS

Current Assets		
Cash and cash equivalents	$	983,692
Cash and cash equivalents - temporarily restricted		30,795
Total Assets	$	1,014,487

LIABILITIES AND NET ASSETS

Current Liabilities		
Payroll liabilities	$	7,953
State of Nevada pass through funds		79,400
CTE coalition pass through		3,853
Total Liabilities		91,206
Net Assets		
Unrestricted		892,486
Temporarily restricted		30,795
Total Net Assets		923,281
Total Liabilities and Net Assets	$	1,014,487

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF SUPPORT AND REVENUE, EXPENSES, AND CHANGE IN NET ASSETS — CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(See Independent Accountants' Review Report)

	Unrestricted	Temporarily Restricted	Total
Revenue, Gains, and Other Support			
Grants:			
State of Nevada	$ 600,000	$ -	$ 600,000
City of Reno	100,000	-	100,000
City of Sparks	100,000	-	100,000
Washoe County	41,300	-	41,300
Storey County	12,500	-	12,500
City of Fernley	5,000	-	5,000
Entrepreneurial grant funds	119,661	-	119,661
Membership dues	1,699,167	-	1,699,167
Meetings and events	50,387	-	50,387
Economic Development Foundation	-	31,571	31,571
Foreign Trade Zone	5,000	-	5,000
Investment income	494	-	494
Net assets released from restrictions - Economic Development Foundation	17,611	(17,611)	-
Total Revenues, Gains, and Other Support	2,751,120	13,960	2,765,080
Expenses			
Retention and workforce development	67,053	-	67,053
Marketing development	162,695	-	162,695
Investor relations	30,355	-	30,355
Community development	96,972	-	96,972
Entrepreneurial development	174,447	-	174,447
Operations	284,955	-	284,955
Staff services	1,845,000	-	1,845,000
Economic Development Foundation	17,611	-	17,611
Total Expenses	2,679,088	-	2,679,088
Change in Net Assets	72,032	13,960	85,992
Net Assets, Beginning of Year	820,454	16,835	837,289
Net Assets, End of Year	$ 892,486	$ 30,795	$ 923,281

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2019
(See Independent Accountants' Review Report)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations:

The purpose of the Economic Development Authority of the Western Nevada ("EDAWN") is to promote, develop, implement, and manage all aspects of an economic diversification program to include business retention, the expansion of existing industry, the acquisitions of new industry, and to operate and maintain one or more federally approved foreign trade zones within the state of Nevada for the purpose of expanding international trade opportunities for the businesses of the citizens of the state of Nevada. Financing is provided primarily by membership dues from private enterprises and grants from state and local governmental entities. Annual grants are generally available for unrestricted use in the related year unless specifically restricted by the grantor.

Principles of Consolidation:

The consolidated financial statements include the accounts of EDAWN and the Economic Development Foundation of Greater Reno Tahoe ("the Foundation"). The Foundation is consolidated since EDAWN has both an economic interest in the Foundation and control of the Foundation through a majority voting interest in its governing board. All material inter-organization transactions and balances have been eliminated.

Basis of Accounting:

The financial statements have been prepared using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue and the related assets, therefore, are recognized when received rather than earned, and expenses are recognized when paid rather than when the obligations are incurred.

Basis of Presentation:

The financial statement presentation follows the recommendation of the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification (ASC). Under the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: 1) unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; 2) temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time, and 3) permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. As of June 30, 2019, the Organization had $892,486 in unrestricted net assets, $30,795 in temporarily restricted net assets, and $0 in permanently restricted net assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents:

EDAWN's cash and cash equivalents are recorded at cost, which approximates fair value. The Organization considers highly liquid instruments purchased with maturity of three months or less to be cash equivalents.

Capital Expenditures:

Under the cash basis of accounting, all expenditures of a capital nature are recognized as current period costs.

Revenue Recognition:

Grants and dues are recognized as revenue when received. EDAWN enters into several exchanges of nonmonetary assets of services with other unaffiliated entities. EDAWN records all nonmonetary amounts of services received at fair market value of the asset or service received at the time of the transaction.

Federal Income Taxes:

EDAWN is classified as a tax-exempt organization under the provisions of the Internal Revenue Code Section 501(c)(6). The Foundation is classified as a tax-exempt organization under the provisions of Internal Revenue Code Section 501(c)(3). Accordingly, the organization is subject to federal income taxes only on net unrelated business income. EDAWN did not have unrelated business income for the year ended June 30, 2019.

The provisions of the Income Tax topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) clarify the accounting for uncertainty in tax positions and prescribe guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in financial statements if the tax position is more likely than not to be sustained upon examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the Statement of Activities. As of June 30, 2019, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2015.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising Costs:

The Organization expenses advertising costs as they are incurred and paid. Total advertising costs for the year ended June 30, 2019 were $231,549.

Compensated Absences:

Employees of EDAWN are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. EDAWN's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 – OPERATING LEASES

On November 1, 2010, EDAWN entered into a lease agreement for office space located on Neil Road. The lease term was 60 months and was scheduled to expire November 30, 2015. On August 18, 2015 EDAWN entered into an agreement extending the lease. The lease commenced on December 1, 2015 for a term of three years and ended on November 30, 2018. The total rent expense paid under this lease was $34,749 for the year ended June 30, 2019.

On December 1, 2018 EDAWN entered into a new lease agreement for office space located on Ryland Street. The lease term is 60 months and is scheduled to expire on November 30, 2023. The total rent expense paid under this lease was $39,074 for the year ended June 30, 2019.

On March 1, 2016, EDAWN entered into a lease agreement for a copy machine. The lease term is 60 months and is scheduled to expire on March 1, 2021. The total lease expense paid under this lease was $6,885 for the year ended June 30, 2019.

The following schedule shows future minimum lease payments required for the operating leases that have non-cancelable lease terms in excess of one year as of June 30, 2019:

2020	$ 75,327
2021	75,039
2022	72,458
2023	74,661
2024	31,516
2025 and thereafter	-
Total minimum lease payments	$329,001

NOTE 3 – CAPITAL LEASE

On September 15, 2016, EDAWN entered into a lease agreement for telephone equipment. The lease term is 60 months and is scheduled to expire September 14, 2021. The total expense paid under this lease was $6,307 for the year ended June 30, 2019. Since the financial statements are presented on the cash basis of accounting, the telephone equipment is not listed as an asset on

NOTE 3 – CAPITAL LEASE (CONTINUED)

the Consolidated Statement of Assets, Liabilities, and Net Assets, but rather the payments are expensed when paid.

The following schedule shows future minimum lease payments required for the capital lease that has a non-cancelable lease term in excess of one year as of June 30, 2019:

2020	$ 6,307
2021	6,307
2022	1,051
2023	-
2024	-
2025 and thereafter	-
Total minimum lease payments	$13,665

NOTE 4 – EMPLOYEE BENEFIT PLANS

EDAWN contributes to a simplified employee pension (SEP) plan on behalf of its employees. All full-time employees who have been employed by EDAWN for an entire year and who have received at least $300 in compensation in a given plan year are eligible. EDAWN contributes up to 8% of their salaries. EDAWN's percentage may be adjusted periodically at management's discretion. The expenditures made by EDAWN under these arrangements for the year ended June 30, 2019 totaled $107,456.

NOTE 5 – RELATED PARTIES

EDAWN engages in various transactions with member agencies which represent arms-length transactions. For the year ended June 30, 2019 total trade for services from related parties amounts to $55,750. Expenses paid to these member agencies are included in various expense categories and totaled $108,407. There are no amounts due to these related parties at June 30, 2019.

NOTE 6 – CONCENTRATION OF RISK

Concentration of Credit Risk:

EDAWN maintains cash accounts in commercial banks located in Nevada. The Federal Deposit Insurance Corporation (FDIC) insures up to $250,000 per depositor per bank. As of June 30, 2019, deposits exceeded the FDIC limits by $212,536.

The Organization receives a large percentage of its revenue from programs within the state of Nevada. For the year ended June 30, 2019, EDAWN received 22% of its total support and revenues from the State of Nevada.

NOTE 6 – CONCENTRATION OF RISK (CONTINUED)

Concentration of Geographical Area:

The Organization's programs are concentrated in Reno and Sparks, Nevada. Revenue volume for the Organization may be affected by changes in the economic or other conditions of the area.

NOTE 7 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets carry specific, donor-imposed restrictions on the expenditure or other use of the contributed funds. Temporary restrictions expire due to the passage of time or due to certain actions taken by the Organization. The Foundation maintains assets that are restricted by use to a specific purpose or program. Net assets released from restriction for a specific purpose or program totaled $17,611 for the year ended June 30, 2019.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 30, 2019, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2019

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Retention and Workforce Development			
Awards event	$ 8,488	$ 5,000	$ 3,488
Contract services	618	4,000	(3,382)
Bi-Annual publication	-	2,000	(2,000)
Workforce initiatives	56,707	92,000	(35,293)
Industry support sector	410	1,200	(790)
Retention initiatives	830	1,800	(970)
Total Retention and Workforce Development	67,053	106,000	(38,947)
Marketing Development			
Entertainment	32,692	17,000	15,692
Materials	5,588	8,000	(2,412)
Research	-	5,000	(5,000)
Consulting	17,488	30,000	(12,512)
Travel and tradeshows	17,064	20,000	(2,936)
New company reception (NEC)	(2,014)	5,000	(7,014)
Initiative events	28,644	20,000	8,644
Web design	16,723	10,000	6,723
Community marketing initiative	46,510	50,000	(3,490)
Total Marketing Development	162,695	165,000	(2,305)
Investor Relations			
Events	23,040	25,000	(1,960)
Marketing materials	2,837	3,000	(163)
Entertainment	4,478	8,000	(3,522)
Total Investor Relations	30,355	36,000	(5,645)
Community Development			
Events	57,725	35,000	22,725
Downtown development/support	7,874	20,000	(12,126)
Partner/community support	31,373	45,000	(13,627)
Total Community Development	96,972	100,000	(3,028)

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2019

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Entrepreneurial Development			
Marketing/PR/newsletter	$ 66,017	$ 22,000	$ 44,017
Business development	10,333	10,000	333
Awards event	5,725	5,000	725
EO membership	5,297	5,000	297
Maker Faire	61,018	110,000	(48,982)
Print/creative	9,981	8,000	1,981
Travel	11,031	10,000	1,031
Mentorship program support	5,000	5,000	-
Events	45	5,000	(4,955)
Total Entrepreneurial Development	174,447	180,000	(5,553)
Operations			
Office rent	76,221	77,000	(779)
Office utilities	2,794	3,000	(206)
Moving expenses	48,273	27,800	20,473
Furniture, fixtures, and equipment	5,609	10,000	(4,391)
Office equipment lease and maintenance	8,848	8,500	348
Professional services	27,855	26,500	1,355
Supplies and materials	13,234	20,000	(6,766)
Office insurance	6,508	5,000	1,508
Postage	469	1,000	(531)
Telecommunications	35,275	24,500	10,775
Hardware and software	30,570	31,000	(430)
IT Services	12,600	17,000	(4,400)
Operations Consulting/Sales Force	4,758	6,000	(1,242)
Mileage	1,218	700	518
Banking fees	10,723	11,000	(277)
Total Operations	284,955	269,000	15,955

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2019

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Staff Services			
Salaries and wages	$ 1,273,689	$ 1,262,000	$ 11,689
Auto allowances	33,894	36,000	(2,106)
Pay for performance	189,036	186,000	3,036
Payroll taxes	104,580	106,000	(1,420)
Insurance	109,365	120,500	(11,135)
SEP/IRA/401k	107,456	103,000	4,456
Memberships	7,675	5,000	2,675
Subscriptions	4,201	3,000	1,201
Continuing education	6,896	5,000	1,896
Payroll processing	2,072	2,500	(428)
Employee relations	6,136	5,000	1,136
Total Staff Services	1,845,000	1,834,000	11,000
Total Expenses	$ 2,661,477	$ 2,690,000	$ (28,523)

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF SUMMARIZED FINANCIAL INFORMATION FOR THE ECONOMIC DEVELOPMENT FOUNDATION OF GREATER RENO TAHOE — A RELATED ENTITY (UNCONSOLIDATED)
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2019

(See Independent Accountants' Review Report)

Revenue		
Maker Faire	$	3,113
Taxi cab tops		5,000
Startup weekend		2,458
Other income		21,000
Total Revenue		31,571
Expenses		
Taxi cab program		9,587
Maker Faire		6,884
Event expenses		750
Bank fees		240
Travel		150
Total Expenses		17,611
Net Income (Loss)		13,960
Temporarily Restricted Net Assets, Beginning of Year		16,835
Temporarily Restricted Net Assets, End of Year	$	30,795

See Accompanying Notes

Exhibit 3

In return for constructing the water system facilities, TRIGID agreed to reimburse Redwood as provided in Section 4.4 of the Water Rules, which provides in pertinent part:

To the extent that any of said water system facilities are oversized beyond the Customer's needs, TRIGID shall reimburse the Customer from connection charges collected from subsequent customers using said facilities or provide Customer a credit therefor from connection charges.

The above referenced language will require purchasers of the additional capacity to pay for the proportional infrastructure costs that will be directed to the principal loan amount, if approved and executed by the State Infrastructure Board.

Redwood's intended use of the project is less than 10% of the total capacity. The 90% available capacity may be utilized by other users at the completion of the project.

Total Loan Amount = $15.5 million
Redwood's Capacity = $1.5 million

While the amount and timing of reimbursement is not guaranteed, Section 4.4 does provide a mechanism to recoup costs. The potential purchase of additional capacity from subsequent customers could amount to $14.5 million in reimbursements of funds received for the proposed infrastructure being constructed through the State Infrastructure Bank loan.

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2021

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2021

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Pfrommer & McCune, Ltd.
A Professional Corporation
Certified Public Accountants

Independent Accountants' Review Report

To the Board of Trustees of the
Economic Development Authority of Western Nevada

We have reviewed the accompanying consolidated financial statements of the Economic Development Authority of Western Nevada (a nonprofit organization), which comprise the consolidated statement of assets, liabilities, and net assets – cash basis as of June 30, 2021, and the related consolidated statement of support and revenue, expenses, and change in net assets – cash basis for the year then ended, and the related notes to the consolidated financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the cash basis of accounting; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the consolidated financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying consolidated financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the consolidated financial statements, which describes the basis of accounting. The consolidated financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Supplementary Information

The supplementary information included in Schedules No. 1 and No. 2 is presented for purposes of additional analysis and is not a required part of the basic consolidated 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 consolidated financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

The accompanying annual budget included in Schedule No. 1 for the year ended June 30, 2021, has not been reviewed or audited by us and we do not express an opinion or any assurance on it.

Pfrommer & McCune, Ltd.

Reno, Nevada
October 6, 2021

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES,
AND NET ASSETS – CASH BASIS
JUNE 30, 2021
(See Independent Accountants' Review Report)

ASSETS

Current Assets		
Cash and cash equivalents	$	1,209,217
Cash and cash equivalents - temporarily restricted		25,548
Passthrough receivable		40,000
Total Assets	$	1,274,765

LIABILITIES AND NET ASSETS

Liabilities		
	$	-
Total Liabilities		-
Net Assets		
Unrestricted		1,249,217
Temporarily restricted		25,548
Total Net Assets		1,274,765
Total Liabilities and Net Assets	$	1,274,765

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF SUPPORT AND REVENUE, EXPENSES, AND CHANGE IN NET ASSETS — CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(See Independent Accountants' Review Report)

	Unrestricted	Temporarily Restricted	Total
Revenue, Gains, and Other Support			
Grants:			
State of Nevada	$ 460,829	$ -	$ 460,829
City of Reno	100,000	-	100,000
City of Sparks	100,000	-	100,000
Washoe County	41,300	-	41,300
Storey County	12,500	-	12,500
City of Fernley	12,500	-	12,500
Entrepreneurial grant funds	62,138	-	62,138
PPP loan forgiveness	341,595	-	341,595
Membership dues	1,806,798	-	1,806,798
Meetings and events	695	-	695
Economic Development Foundation	-	12,750	12,750
Foreign Trade Zone	12,500	-	12,500
Investment income	305	-	305
Net assets released from restrictions - Economic Development Foundation	7,457	(7,457)	-
Total Revenues, Gains, and Other Support	2,958,617	5,293	2,963,910
Expenses			
Staff services	2,039,912	-	2,039,912
Operations	284,134	-	284,134
Marketing development	175,314	-	175,314
Retention and workforce development	59,623	-	59,623
Entrepreneurial development	63,446	-	63,446
Community development	114,596	-	114,596
Investor relations	14,893	-	14,893
Economic Development Foundation	7,457	-	7,457
Total Expenses	2,759,375	-	2,759,375
Change in Net Assets	199,242	5,293	204,535
Net Assets, Beginning of Year (As Restated)	1,049,975	20,255	1,070,230
Net Assets, End of Year	$1,249,217	$ 25,548	$1,274,765

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2021
(See Independent Accountants' Review Report)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations:

The purpose of the Economic Development Authority of the Western Nevada ("EDAWN") is to promote, develop, implement, and manage all aspects of an economic diversification program to include business retention, the expansion of existing industry, the acquisitions of new industry, and to operate and maintain one or more federally approved foreign trade zones within the state of Nevada for the purpose of expanding international trade opportunities for the businesses of the citizens of the state of Nevada. Financing is provided primarily by membership dues from private enterprises and grants from state and local governmental entities. Annual grants are generally available for unrestricted use in the related year unless specifically restricted by the grantor.

Principles of Consolidation:

The consolidated financial statements include the accounts of EDAWN and the Economic Development Foundation of Greater Reno Tahoe ("the Foundation"). The Foundation is consolidated since EDAWN has both an economic interest in the Foundation and control of the Foundation through a majority voting interest in its governing board. All material inter-organization transactions and balances have been eliminated.

Basis of Accounting:

The consolidated financial statements have been prepared using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue and the related assets, therefore, are recognized when received rather than earned, and expenses are recognized when paid rather than when the obligations are incurred.

Basis of Presentation:

The consolidated financial statement presentation follows the recommendation of the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification (ASC). Under the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: 1) unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; 2) temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time, and 3) permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. As of June 30, 2021, the Organization had $1,249,217 in unrestricted net assets, $25,548 in temporarily restricted net assets, and $0 in permanently restricted net assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents:

EDAWN's cash and cash equivalents are recorded at cost, which approximates fair value. The Organization considers highly liquid instruments purchased with maturity of three months or less to be cash equivalents.

Capital Expenditures:

Under the cash basis of accounting, all expenditures of a capital nature are recognized as current period costs.

Revenue Recognition:

Grants and dues are recognized as revenue when received. EDAWN enters several exchanges of nonmonetary assets of services with other unaffiliated entities. EDAWN records all nonmonetary amounts of services received at fair market value of the asset or service received at the time of the transaction.

Federal Income Taxes:

EDAWN is classified as a tax-exempt organization under the provisions of the Internal Revenue Code Section 501(c)(6). The Foundation is classified as a tax-exempt organization under the provisions of Internal Revenue Code Section 501(c)(3). Accordingly, the organization is subject to federal income taxes only on net unrelated business income. EDAWN did not have unrelated business income for the year ended June 30, 2021.

The provisions of the Income Tax topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) clarify the accounting for uncertainty in tax positions and prescribe guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in financial statements if the tax position is more likely than not to be sustained upon examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the Statement of Activities. As of June 30, 2021, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2017.

Advertising Costs:

The Organization expenses advertising costs as they are incurred and paid. Total advertising costs for the year ended June 30, 2021 were $191,811.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences:

Employees of EDAWN are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. EDAWN's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 – LONG-TERM DEBT

On April 16, 2020, the organization was granted a loan from Plumas Bank in the aggregate amount of $341,595 pursuant to the Paycheck Protection Program (the "PPP") under Division A, Title I of the CARES Act, which was enacted March 27, 2020.

The loan was forgiven in full in fiscal year 2021. Funds from the loan were used in accordance with rules to achieve forgiveness which included payroll costs, costs used to continue group health care benefits, rent, and utilities.

The organization has no long-term debt as of June 30, 2021.

The total interest paid for the year ended June 30, 2021 was $0.

NOTE 3 – OPERATING LEASES

On December 1, 2018, EDAWN entered into a new lease agreement for office space located on Ryland Street. The lease term is 60 months and is scheduled to expire on November 30, 2023. The total rent expense paid under this lease was $70,449 for the year ended June 30, 2021.

On March 1, 2016, EDAWN entered into a lease agreement for a copy machine. The lease term was 60 months and expired on February 28, 2021. The total expense paid under this lease was $4,590 for the year ended June 30, 2021.

On February 3, 2021, EDAWN entered into a lease agreement for a copy machine. The lease term is 48 months and expires on February 28, 2025. The total expense paid under this lease was $1,762 for the year ended June 30, 2021.

NOTE 3 – OPERATING LEASES (Continued)

The following schedule shows future minimum lease payments required for the operating leases that have non-cancelable lease terms more than one year as of June 30, 2021:

2022	$ 77,742
2023	79,945
2024	36,800
2025	3,523
2026 and after	-
Total minimum lease payments	$ 198,010

NOTE 4 – CAPITAL LEASE

On September 15, 2016, EDAWN entered into a lease agreement for telephone equipment. The lease term is 60 months and is scheduled to expire September 14, 2021. The total expense paid under this lease was $6,307 for the year ended June 30, 2021. Since the consolidated financial statements are presented on the cash basis of accounting, the telephone equipment is not listed as an asset on the Consolidated Statement of Assets, Liabilities, and Net Assets, but rather the payments are expensed when paid.

The following schedule shows future minimum lease payments required for the capital lease that has a non-cancelable lease term more than one year as of June 30, 2021:

2022	$ 1,051
2023	-
2024	-
2025	-
2026 and after	-
Total minimum lease payments	$ 1,051

NOTE 5 – EMPLOYEE BENEFIT PLANS

EDAWN contributes to a simplified employee pension (SEP) plan on behalf of its employees. All full-time employees who have been employed by EDAWN for an entire year and who have received at least $300 in compensation in a given plan year are eligible. EDAWN contributes up to 8% of their salaries. EDAWN's percentage may be adjusted periodically at management's discretion. The expenditures made by EDAWN under these arrangements for the year ended June 30, 2021 totaled $113,829.

NOTE 6 – RELATED PARTIES

EDAWN engages in various transactions with member agencies which represent arms-length transactions. For the year ended June 30, 2021, total trade for services from related parties amounts to $33,000. Expenses paid to these member agencies are included in various expense categories and totaled $294,710. There are no amounts due to these related parties on June 30, 2021.

NOTE 7 – CONCENTRATION OF RISK

Concentration of Credit Risk:

EDAWN maintains cash accounts in commercial banks located in Nevada. The Federal Deposit Insurance Corporation (FDIC) insures up to $250,000 per depositor per bank. As of June 30, 2021, deposits exceeded the FDIC limits by $308,572.

Concentration of Revenue:

The Organization receives a large percentage of its revenue from programs within the state of Nevada. For the year ended June 30, 2021, EDAWN received 16% of its total support and revenues from the State of Nevada.

Concentration of Geographical Area:

The Organization's programs are concentrated in Reno and Sparks, Nevada. Revenue volume for the Organization may be affected by changes in the economic or other conditions of the area.

NOTE 8 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets carry specific, donor-imposed restrictions on the expenditure or other use of the contributed funds. Temporary restrictions expire due to the passage of time or due to certain actions taken by the Organization. The Foundation maintains assets that are restricted by use to a specific purpose or program. Net assets released from restriction for a specific purpose or program totaled $7,457 for the year ended June 30, 2021.

NOTE 9 – PRIOR-PERIOD ADJUSTMENT

Net assets as of the beginning of the fiscal year have been adjusted to decrease the State of Nevada pass through liability for deposits that should have increased grant revenues in prior years. The correction has no effect on the results of the current year's activities, and the cumulative effect increased net assets by $71,400.

NOTE 10 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 6th, 2021, the date the financial statements were available to be issued. No events occurred which could materially affect the financial statements.

SUPPLEMENTARY INFORMATION

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2021

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Retention and Workforce Development			
Awards event	$ 2,100	$ -	$ 2,100
Contract services	11,725	14,000	(2,275)
Workforce initiatives	44,944	40,000	4,944
Industry support sector	-	2,000	(2,000)
Retention initiatives	854	2,000	(1,146)
Total Retention and Workforce Development	59,623	58,000	1,623
Marketing Development			
Entertainment	7,251	24,000	(16,749)
Materials	1,571	4,000	(2,429)
Sponsorships	42,500	-	42,500
Travel and tradeshows	482	5,000	(4,518)
New company reception (NEC)	5,600	-	5,600
Bay area - tech attraction	89,867	48,000	41,867
Web design	16,783	16,000	783
Marketing/Co-op /Air Sev RASC	11,260	20,000	(8,740)
Total Marketing Development	175,314	117,000	58,314
Investor Relations			
Nonmajor Events	2,095	5,000	(2,905)
Marketing materials	3,023	3,000	23
Entertainment	4,775	6,000	(1,225)
Arts/Ed/SOE Lunch	5,000	10,000	(5,000)
Total Investor Relations	14,893	24,000	(9,107)
Community Development			
Events	84,117	20,000	64,117
Downtown development/support	28,610	-	28,610
Partner/community support	1,869	10,000	(8,131)
Total Community Development	114,596	30,000	84,596

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2021

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Entrepreneurial Development			
Marketing/PR/newsletter	$ 12,844	$ 10,000	$ 2,844
Business development	5,270	5,000	270
Awards event	7,200	5,000	2,200
EO membership	7,964	5,000	2,964
EDA grant - programs	19,762	32,000	(12,238)
Entrepreneurial initiatives	5,052	10,000	(4,948)
Travel	54	3,000	(2,946)
Events	5,300	10,000	(4,700)
Total Entrepreneurial Development	63,446	80,000	(16,554)
Operations			
Office rent	73,425	74,400	(975)
Office utilities	7,025	6,600	425
Furniture, fixtures, and equipment	3,435	4,800	(1,365)
Office equipment lease and maintenance	8,842	10,000	(1,158)
Professional services	30,967	29,400	1,567
Supplies and materials	8,276	12,000	(3,724)
Office insurance	8,539	6,600	1,939
Postage	543	900	(357)
Telecommunications	27,600	27,980	(380)
Hardware and software	74,097	51,420	22,677
IT services	15,850	18,000	(2,150)
Operations consulting/sales force	16,508	20,000	(3,492)
Mileage	100	1,500	(1,400)
Banking fees	8,927	7,400	1,527
Total Operations	284,134	271,000	13,134

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2021

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Staff Services			
Salaries and wages	$ 1,388,307	$ 1,356,000	$ 32,307
Auto allowances	33,600	34,800	(1,200)
Pay for performance	240,137	220,000	20,137
Payroll taxes	112,396	117,000	(4,604)
Insurance	103,361	107,600	(4,239)
SEP/IRA/401k	113,829	113,200	629
Memberships	17,793	16,000	1,793
Subscriptions	6,307	4,000	2,307
Continuing education	17,886	12,800	5,086
Payroll processing	2,425	2,600	(175)
Employee relations	3,871	6,000	(2,129)
Total Staff Services	2,039,912	1,990,000	49,912
Total Expenses	$ 2,751,918	$ 2,570,000	$ 181,918

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF SUMMARIZED FINANCIAL INFORMATION FOR THE ECONOMIC DEVELOPMENT FOUNDATION OF GREATER RENO TAHOE — A RELATED ENTITY (UNCONSOLIDATED)
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

(See Independent Accountants' Review Report)

Revenue		
Other income	$	12,750
Total Revenue		12,750
Expenses		
Taxi cab tops expense		6,729
Feasibility study		500
Bank fees		228
Total Expenses		7,457
Net Income (Loss)		5,293
Temporarily Restricted Net Assets, Beginning of Year		20,255
Temporarily Restricted Net Assets, End of Year	$	25,548

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2023

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2023

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Rafferty Oetjen CPAs, Inc.
A Professional Corporation

Independent Accountants' Review Report

To the Board of Trustees of the
Economic Development Authority of Western Nevada

We have reviewed the accompanying consolidated financial statements of the Economic Development Authority of Western Nevada (a nonprofit organization), which comprise the consolidated statement of assets, liabilities, and net assets – cash basis as of June 30, 2023, and the related consolidated statement of support and revenue, expenses, and change in net assets – cash basis for the year then ended, and the related notes to the consolidated financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the consolidated financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Economic Development Authority of Western Nevada and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying consolidated financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the consolidated financial statements, which describes the basis of accounting. The consolidated financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Supplementary Information

The supplementary information included in Schedules No. 1 and No. 2 is presented for purposes of additional analysis and is not a required part of the basic consolidated 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 consolidated financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

The accompanying annual budget included in Schedule No. 1 for the year ended June 30, 2023, has not been reviewed or audited by us and we do not express an opinion or any assurance on it.

Rafferty Oetjen CPAs, Inc.

Reno, Nevada
November 7, 2023

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES,
AND NET ASSETS – CASH BASIS
JUNE 30, 2023
(See Independent Accountants' Review Report)

ASSETS

Current Assets		
Cash and cash equivalents	$	963,890
Cash and cash equivalents - temporarily restricted		13,922
Passthrough receivable		22,525
Total Assets	$	1,000,337

LIABILITIES AND NET ASSETS

Liabilities		
Payroll liabilities	$	19,648
Total Liabilities		19,648
Net Assets		
Unrestricted		966,767
Temporarily restricted		13,922
Total Net Assets		980,689
Total Liabilities and Net Assets	$	1,000,337

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF SUPPORT AND REVENUE, EXPENSES, AND CHANGE IN NET ASSETS — CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(See Independent Accountants' Review Report)

	Unrestricted	Temporarily Restricted	Total
Revenue, Gains, and Other Support			
Grants:			
State of Nevada	$ 493,019	$ -	$ 493,019
City of Reno	100,000	-	100,000
City of Sparks	100,000	-	100,000
Washoe County	100,000	-	100,000
Storey County	12,500	-	12,500
City of Fernley	12,500	-	12,500
Membership dues	2,099,853	-	2,099,853
Economic Development Foundation	-	6,000	6,000
Foreign Trade Zone	8,750	-	8,750
Investment income	839	-	839
Net assets released from restrictions - Economic Development Foundation	16,221	(16,221)	-
Total Revenues, Gains, and Other Support	2,943,682	(10,221)	2,933,461
Expenses			
Staff services	2,446,490	-	2,446,490
Operations	270,796	-	270,796
Marketing development	81,920	-	81,920
Retention and workforce development	58,932	-	58,932
Entrepreneurial development	100,595	-	100,595
Community development	76,901	-	76,901
Investor relations	61,044	-	61,044
Economic Development Foundation	16,221	-	16,221
Total Expenses	3,112,899	-	3,112,899
Change in Net Assets	(169,217)	(10,221)	(179,438)
Net Assets, Beginning of Year	1,135,984	24,143	1,160,127
Net Assets, End of Year	$ 966,767	$ 13,922	$ 980,689

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2023
(See Independent Accountants' Review Report)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations:

The purpose of the Economic Development Authority of the Western Nevada ("EDAWN") is to promote, develop, implement, and manage all aspects of an economic diversification program to include business retention, the expansion of existing industry, the acquisitions of new industry, and to operate and maintain one or more federally approved foreign trade zones within the state of Nevada for the purpose of expanding international trade opportunities for the businesses of the citizens of the state of Nevada. Financing is provided primarily by membership dues from private enterprises and grants from state and local governmental entities. Annual grants are generally available for unrestricted use in the related year unless specifically restricted by the grantor.

Principles of Consolidation:

The consolidated financial statements include the accounts of EDAWN and the Economic Development Foundation of Greater Reno Tahoe ("the Foundation"). The Foundation is consolidated since EDAWN has both an economic interest in the Foundation and control of the Foundation through a majority voting interest in its governing board. All material inter-organization transactions and balances have been eliminated.

Basis of Accounting:

The consolidated financial statements have been prepared using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue and the related assets, therefore, are recognized when received rather than earned, and expenses are recognized when paid rather than when the obligations are incurred.

Basis of Presentation:

The consolidated financial statement presentation follows the recommendation of the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification (ASC). Under the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: 1) unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; 2) temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time, and 3) permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. As of June 30, 2023, the Organization had $966,767 in unrestricted net assets, $13,922 in temporarily restricted net assets, and $0 in permanently restricted net assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents:

EDAWN's cash and cash equivalents are recorded at cost, which approximates fair value. The Organization considers highly liquid instruments purchased with maturity of three months or less to be cash equivalents.

Capital Expenditures:

Under the cash basis of accounting, all expenditures of a capital nature are recognized as current period costs.

Revenue Recognition:

Grants and dues are recognized as revenue when received. EDAWN enters into several exchanges of nonmonetary assets of services with other unaffiliated entities. EDAWN records all nonmonetary amounts of services received at fair market value of the asset or service received at the time of the transaction.

Federal Income Taxes:

EDAWN is classified as a tax-exempt organization under the provisions of the Internal Revenue Code Section 501(c)(6). The Foundation is classified as a tax-exempt organization under the provisions of Internal Revenue Code Section 501(c)(3). Accordingly, the organization is subject to federal income taxes only on net unrelated business income. EDAWN did not have unrelated business income for the year ended June 30, 2023.

The provisions of the Income Tax topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) clarify the accounting for uncertainty in tax positions and prescribe guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in financial statements if the tax position is more likely than not to be sustained upon examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the Statement of Activities. As of June 30, 2023, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2019.

Advertising Costs:

The Organization expenses advertising costs as they are incurred and paid. Total advertising costs for the year ended June 30, 2023 were $112,628.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences:

Employees of EDAWN are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. EDAWN's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 – OPERATING LEASES

On December 1, 2018, EDAWN entered into a new lease agreement for office space located on Ryland Street. The lease term is 60 months and is scheduled to expire on November 30, 2023. The total rent expense paid under this lease was $77,711 for the year ended June 30, 2023.

On February 3, 2021, EDAWN entered into a lease agreement for a copy machine. The lease term is 48 months and expires on February 28, 2025. The total expense paid under this lease was $5,284 for the year ended June 30, 2023.

The following schedule shows future minimum lease payments required for the operating leases that have non-cancelable lease terms more than one year as of June 30, 2023:

2024	$ 36,800
2025	3,523
2026	-
2027	-
2028 and after	-
Total minimum lease payments	$ 40,323

NOTE 3 – EMPLOYEE BENEFIT PLANS

EDAWN contributes to a simplified employee pension (SEP) plan on behalf of its employees. All full-time employees who have been employed by EDAWN for an entire year and who have received at least $300 in compensation in a given plan year are eligible. EDAWN contributes up to 8% of their salaries. EDAWN's percentage may be adjusted periodically at management's discretion. The expenditures made by EDAWN under these arrangements for the year ended June 30, 2023 totaled $110,855.

NOTE 4 – RELATED PARTIES

EDAWN engages in various transactions with member agencies which represent arms-length transactions. For the year ended June 30, 2023, total trade for services from related parties amounts to $37,500. Expenses paid to these member agencies are included in various expense categories and totaled $223,822. There are no amounts due to these related parties on June 30, 2023.

NOTE 5 – CONCENTRATION OF RISK

Concentration of Credit Risk:

EDAWN maintains cash accounts in commercial banks located in Nevada. The Federal Deposit Insurance Corporation (FDIC) insures up to $250,000 per depositor per bank. As of June 30, 2023, deposits exceeded the FDIC limits by $72,506.

Concentration of Revenue:

The Organization receives a large percentage of its revenue from programs within the state of Nevada. For the year ended June 30, 2023, EDAWN received 17% of its total support and revenues from the State of Nevada.

Concentration of Geographical Area:

The Organization's programs are concentrated in Reno and Sparks, Nevada. Revenue volume for the Organization may be affected by changes in the economic or other conditions of the area.

NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets carry specific, donor-imposed restrictions on the expenditure or other use of the contributed funds. Temporary restrictions expire due to the passage of time or due to certain actions taken by the Organization. The Foundation maintains assets that are restricted by use to a specific purpose or program. Net assets released from restriction for a specific purpose or program totaled $16,221 for the year ended June 30, 2023.

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 7, 2023, the date the financial statements were available to be issued. On October 20, 2023, the Organization entered into a new lease agreement for office space located at 50 West Liberty. The lease term is 63 months and is scheduled to expire on February 28, 2029.

The following schedule shows future minimum lease payments required for the operating leases that have non-cancelable lease terms more than one year as of June 30, 2023:

2024	$ 79,362
2025	77,763
2026	76,468
2027	78,762
2028 and after	136,488
Total minimum lease payments	$ 448,843

SUPPLEMENTARY INFORMATION

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2023

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Retention and Workforce Development			
Awards event	$ 13,387	$ -	$ 13,387
Publications	-	1,500	(1,500)
Contract services	6,450	15,000	(8,550)
Workforce initiatives	36,611	42,500	(5,889)
Retention initiatives	2,484	2,000	484
Total Retention and Workforce Development	58,932	61,000	(2,068)
Marketing Development			
Entertainment	9,584	8,000	1,584
Materials	5,063	5,000	63
Sponsorships	2,000	10,000	(8,000)
Travel and tradeshows	11,317	20,000	(8,683)
New company reception (NEC)	3,958	5,000	(1,042)
Bay area - tech attraction	23,141	22,000	1,141
Web design	16,857	15,000	1,857
Marketing/Co-op /Air Sev RASC	10,000	20,000	(10,000)
Total Marketing Development	81,920	105,000	(23,080)
Investor Relations			
Major Events	13,682	10,000	3,682
Arts/Ed/SOE Lunch	34,886	5,000	29,886
Marketing materials	3,819	3,000	819
Entertainment	8,657	7,000	1,657
Total Investor Relations	61,044	25,000	36,044
Community Development			
Events	74,319	40,000	34,319
Downtown development/support	577	10,000	(9,423)
Partner/community support	2,005	10,000	(7,995)
Total Community Development	76,901	60,000	16,901

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2023

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Entrepreneurial Development			
Marketing/PR/newsletter	$ 26,890	$ 20,000	$ 6,890
Events	14,108	7,000	7,108
EO membership	3,537	5,000	(1,463)
Entrepreneurial initiatives	5,759	14,000	(8,241)
Venture conference	26,005	-	26,005
EDA grant funding	7,239	35,000	(27,761)
Business development	10,473	10,000	473
Travel	6,584	10,000	(3,416)
Total Entrepreneurial Development	100,595	101,000	(405)
Operations			
Office rent	77,711	78,000	(289)
Office utilities	7,391	8,000	(609)
Furniture, fixtures, and equipment	2,517	2,500	17
Office equipment lease and maintenance	8,725	8,000	725
Professional services	33,284	22,000	11,284
Supplies and materials	12,804	12,000	804
Office insurance	8,514	6,500	2,014
Postage	485	500	(15)
Telecommunications	23,571	23,000	571
Hardware and software	39,745	38,500	1,245
IT services	20,151	18,000	2,151
Operations consulting/sales force	19,294	14,000	5,294
Mileage	1,866	1,000	866
Banking fees	14,738	12,000	2,738
Total Operations	270,796	244,000	26,796

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2023

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Staff Services			
Salaries and wages	$ 1,509,136	$ 1,530,000	$ (20,864)
CEO search	168,250	-	168,250
Auto allowances	33,799	34,000	(201)
Pay for performance	241,178	230,000	11,178
Staff transition/search	125,184	115,000	10,184
Payroll taxes	121,731	123,700	(1,969)
Insurance	106,863	107,800	(937)
SEP/IRA/401k	110,855	133,000	(22,145)
Memberships	18,410	25,000	(6,590)
Subscriptions	2,609	5,300	(2,691)
Continuing education	644	7,200	(6,556)
Payroll processing	1,377	4,000	(2,623)
Employee relations	6,454	10,000	(3,546)
Total Staff Services	2,446,490	2,325,000	121,490
Total Expenses	$ 3,096,678	$ 2,921,000	$ 175,678

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF SUMMARIZED FINANCIAL INFORMATION FOR THE ECONOMIC DEVELOPMENT FOUNDATION OF GREATER RENO TAHOE — A RELATED ENTITY (UNCONSOLIDATED)
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2023

(See Independent Accountants' Review Report)

Revenue	
Other income	$ 6,000
Total Revenue	6,000
Expenses	
Taxi cab tops expense	16,221
Total Expenses	16,221
Net Income (Loss)	(10,221)
Temporarily Restricted Net Assets, Beginning of Year	24,143
Temporarily Restricted Net Assets, End of Year	$ 13,922

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2022

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
JUNE 30, 2022

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Rafferty Oetjen CPAs, Inc.
A Professional Corporation

Independent Accountants' Review Report

To the Board of Trustees of the
Economic Development Authority of Western Nevada

We have reviewed the accompanying consolidated financial statements of the Economic Development Authority of Western Nevada (a nonprofit organization), which comprise the consolidated statement of assets, liabilities, and net assets – cash basis as of June 30, 2022, and the related consolidated statement of support and revenue, expenses, and change in net assets – cash basis for the year then ended, and the related notes to the consolidated financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the consolidated financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Economic Development Authority of Western Nevada and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying consolidated financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the consolidated financial statements, which describes the basis of accounting. The consolidated financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Supplementary Information

The supplementary information included in Schedules No. 1 and No. 2 is presented for purposes of additional analysis and is not a required part of the basic consolidated 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 consolidated financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

The accompanying annual budget included in Schedule No. 1 for the year ended June 30, 2022, has not been reviewed or audited by us and we do not express an opinion or any assurance on it.

Rafferty Oetjen CPAs, Inc.

Reno, Nevada
November 7, 2022

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES,
AND NET ASSETS ─ CASH BASIS
JUNE 30, 2022
(See Independent Accountants' Review Report)

ASSETS

Current Assets		
Cash and cash equivalents	$	1,136,260
Cash and cash equivalents - temporarily restricted		16,143
Passthrough receivable		14,128
Total Assets	$	1,166,531

LIABILITIES AND NET ASSETS

Liabilities		
Passthrough liability	$	5,000
Total Liabilities		5,000
Net Assets		
Unrestricted		1,145,388
Temporarily restricted		16,143
Total Net Assets		1,161,531
Total Liabilities and Net Assets	$	1,166,531

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
CONSOLIDATED STATEMENT OF SUPPORT AND REVENUE, EXPENSES, AND CHANGE IN NET ASSETS — CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(See Independent Accountants' Review Report)

	Unrestricted	Temporarily Restricted	Total
Revenue, Gains, and Other Support			
Grants:			
State of Nevada	$ 492,458	$ -	$ 492,458
City of Reno	100,000	-	100,000
City of Sparks	100,000	-	100,000
Washoe County	41,300	-	41,300
Storey County	12,500	-	12,500
City of Fernley	12,500	-	12,500
Membership dues	2,012,415	-	2,012,415
Meetings and events	2,267	-	2,267
Economic Development Foundation	-	2,148	2,148
Foreign Trade Zone	18,750	-	18,750
Investment income	283	-	283
Net assets released from restrictions - Economic Development Foundation	11,552	(11,552)	-
Total Revenues, Gains, and Other Support	2,804,025	(9,404)	2,794,621
Expenses			
Staff services	2,189,055	-	2,189,055
Operations	237,761	-	237,761
Marketing development	117,371	-	117,371
Retention and workforce development	94,244	-	94,244
Entrepreneurial development	136,399	-	136,399
Community development	94,927	-	94,927
Investor relations	27,013	-	27,013
Economic Development Foundation	11,552	-	11,552
Total Expenses	2,908,322	-	2,908,322
Change in Net Assets	(104,297)	(9,404)	(113,701)
Net Assets, Beginning of Year	1,249,685	25,547	1,275,232
Net Assets, End of Year	$ 1,145,388	$ 16,143	$ 1,161,531

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2022
(See Independent Accountants' Review Report)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations:

The purpose of the Economic Development Authority of the Western Nevada ("EDAWN") is to promote, develop, implement, and manage all aspects of an economic diversification program to include business retention, the expansion of existing industry, the acquisitions of new industry, and to operate and maintain one or more federally approved foreign trade zones within the state of Nevada for the purpose of expanding international trade opportunities for the businesses of the citizens of the state of Nevada. Financing is provided primarily by membership dues from private enterprises and grants from state and local governmental entities. Annual grants are generally available for unrestricted use in the related year unless specifically restricted by the grantor.

Principles of Consolidation:

The consolidated financial statements include the accounts of EDAWN and the Economic Development Foundation of Greater Reno Tahoe ("the Foundation"). The Foundation is consolidated since EDAWN has both an economic interest in the Foundation and control of the Foundation through a majority voting interest in its governing board. All material inter-organization transactions and balances have been eliminated.

Basis of Accounting:

The consolidated financial statements have been prepared using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue and the related assets, therefore, are recognized when received rather than earned, and expenses are recognized when paid rather than when the obligations are incurred.

Basis of Presentation:

The consolidated financial statement presentation follows the recommendation of the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification (ASC). Under the Not-for-Profit Entities Presentation of Financial Statements topic of the Financial Accounting Standards Board Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: 1) unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; 2) temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time, and 3) permanently restricted net assets, which represents resources whose use by the organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. As of June 30, 2022, the Organization had $1,145,388 in unrestricted net assets, $16,143 in temporarily restricted net assets, and $0 in permanently restricted net assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents:

EDAWN's cash and cash equivalents are recorded at cost, which approximates fair value. The Organization considers highly liquid instruments purchased with maturity of three months or less to be cash equivalents.

Capital Expenditures:

Under the cash basis of accounting, all expenditures of a capital nature are recognized as current period costs.

Revenue Recognition:

Grants and dues are recognized as revenue when received. EDAWN enters into several exchanges of nonmonetary assets of services with other unaffiliated entities. EDAWN records all nonmonetary amounts of services received at fair market value of the asset or service received at the time of the transaction.

Federal Income Taxes:

EDAWN is classified as a tax-exempt organization under the provisions of the Internal Revenue Code Section 501(c)(6). The Foundation is classified as a tax-exempt organization under the provisions of Internal Revenue Code Section 501(c)(3). Accordingly, the organization is subject to federal income taxes only on net unrelated business income. EDAWN did not have unrelated business income for the year ended June 30, 2022.

The provisions of the Income Tax topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) clarify the accounting for uncertainty in tax positions and prescribe guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in financial statements if the tax position is more likely than not to be sustained upon examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the Statement of Activities. As of June 30, 2022, the Organization had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2018.

Advertising Costs:

The Organization expenses advertising costs as they are incurred and paid. Total advertising costs for the year ended June 30, 2022 were $152,382.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences:

Employees of EDAWN are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences, and, accordingly, no liability has been recorded in the accompanying financial statements. EDAWN's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 2 – OPERATING LEASES

On December 1, 2018, EDAWN entered into a new lease agreement for office space located on Ryland Street. The lease term is 60 months and is scheduled to expire on November 30, 2023. The total rent expense paid under this lease was $75,962 for the year ended June 30, 2022.

On February 3, 2021, EDAWN entered into a lease agreement for a copy machine. The lease term is 48 months and expires on February 28, 2025. The total expense paid under this lease was $5,284 for the year ended June 30, 2022.

The following schedule shows future minimum lease payments required for the operating leases that have non-cancelable lease terms more than one year as of June 30, 2022:

2023	$ 79,945
2024	36,800
2025	3,523
2026	-
2027 and after	-
Total minimum lease payments	$ 120,268

NOTE 3 – CAPITAL LEASE

On September 15, 2016, EDAWN entered into a lease agreement for telephone equipment. The lease term is 60 months and expired September 14, 2021. The total expense paid under this lease was $1,051 for the year ended June 30, 2022. Since the consolidated financial statements are presented on the cash basis of accounting, the telephone equipment is not listed as an asset on the Consolidated Statement of Assets, Liabilities, and Net Assets, but rather the payments are expensed when paid.

NOTE 4 – EMPLOYEE BENEFIT PLANS

EDAWN contributes to a simplified employee pension (SEP) plan on behalf of its employees. All full-time employees who have been employed by EDAWN for an entire year and who have received at least $300 in compensation in a given plan year are eligible. EDAWN contributes up to 8% of their salaries. EDAWN's percentage may be adjusted periodically at management's discretion. The expenditures made by EDAWN under these arrangements for the year ended June 30, 2022 totaled $115,072.

NOTE 5 – RELATED PARTIES

EDAWN engages in various transactions with member agencies which represent arms-length transactions. For the year ended June 30, 2022, total trade for services from related parties amounts to $37,500. Expenses paid to these member agencies are included in various expense categories and totaled $257,104. There are no amounts due to these related parties on June 30, 2022.

NOTE 6 – CONCENTRATION OF RISK

Concentration of Credit Risk:

EDAWN maintains cash accounts in commercial banks located in Nevada. The Federal Deposit Insurance Corporation (FDIC) insures up to $250,000 per depositor per bank. As of June 30, 2022, deposits exceeded the FDIC limits by $235,177.

Concentration of Revenue:

The Organization receives a large percentage of its revenue from programs within the state of Nevada. For the year ended June 30, 2022, EDAWN received 18% of its total support and revenues from the State of Nevada.

Concentration of Geographical Area:

The Organization's programs are concentrated in Reno and Sparks, Nevada. Revenue volume for the Organization may be affected by changes in the economic or other conditions of the area.

NOTE 7 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets carry specific, donor-imposed restrictions on the expenditure or other use of the contributed funds. Temporary restrictions expire due to the passage of time or due to certain actions taken by the Organization. The Foundation maintains assets that are restricted by use to a specific purpose or program. Net assets released from restriction for a specific purpose or program totaled $11,552 for the year ended June 30, 2022.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 7, 2022, the date the financial statements were available to be issued. No events occurred which could materially affect the financial statements.

SUPPLEMENTARY INFORMATION

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2022

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Retention and Workforce Development			
Awards event	$ 5,662	$ 8,000	$ (2,338)
Publications	15	5,000	(4,985)
Contract services	13,928	16,000	(2,072)
Industry sector support	-	2,000	(2,000)
Workforce initiatives	73,600	42,000	31,600
Retention initiatives	1,039	2,000	(961)
Total Retention and Workforce Development	94,244	75,000	19,244
Marketing Development			
Entertainment	8,021	15,000	(6,979)
Materials	6,347	3,000	3,347
Sponsorships	9,000	10,000	(1,000)
Travel and tradeshows	19,495	10,000	9,495
New company reception (NEC)	4,689	8,000	(3,311)
Bay area - tech attraction	34,330	24,000	10,330
Web design	20,379	15,000	5,379
Marketing/Co-op /Air Sev RASC	15,110	20,000	(4,890)
Total Marketing Development	117,371	105,000	12,371
Investor Relations			
Major Events	21,439	10,000	11,439
Arts/Ed/SOE Lunch	(3,384)	5,000	(8,384)
Marketing materials	1,764	3,000	(1,236)
Entertainment	7,194	7,000	194
Total Investor Relations	27,013	25,000	2,013
Community Development			
Events	73,431	10,000	63,431
Downtown development/support	15,000	20,000	(5,000)
Partner/community support	6,496	10,000	(3,504)
Total Community Development	94,927	40,000	54,927

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2022

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Entrepreneurial Development			
Marketing/PR/newsletter	$ 33,246	$ 20,000	$ 13,246
Events	8,657	10,000	(1,343)
Awards event	7,100	5,000	2,100
EO membership	5,422	5,000	422
Entrepreneurial initiatives	39,519	10,000	29,519
Venture conference	27,832	20,000	7,832
Business development	9,144	10,000	(856)
Travel	5,479	10,000	(4,521)
Total Entrepreneurial Development	136,399	90,000	46,399
Operations			
Office rent	75,962	74,000	1,962
Office utilities	7,615	8,500	(885)
Furniture, fixtures, and equipment	2,633	4,000	(1,367)
Office equipment lease and maintenance	7,455	9,000	(1,545)
Professional services	27,741	31,000	(3,259)
Supplies and materials	11,809	12,000	(191)
Office insurance	6,151	6,500	(349)
Postage	196	500	(304)
Telecommunications	22,562	27,500	(4,938)
Hardware and software	33,172	40,000	(6,828)
IT services	16,700	18,000	(1,300)
Operations consulting/sales force	13,136	18,000	(4,864)
Mileage	927	1,000	(73)
Banking fees	11,702	10,000	1,702
Total Operations	237,761	260,000	(22,239)

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF EXPENSES — BUDGET TO ACTUAL — CASH BASIS (CONTINUED)
(UNCONSOLIDATED)
FOR THE YEAR ENDED JUNE 30, 2022

(See Independent Accountants' Review Report)

	Actual	Budget	Variance
Staff Services			
Salaries and wages	$ 1,488,287	$ 1,450,000	$ 38,287
Auto allowances	33,605	34,000	(395)
Pay for performance	257,712	250,000	7,712
Payroll taxes	121,263	127,300	(6,037)
Insurance	119,658	122,700	(3,042)
SEP/IRA/401k	115,072	130,000	(14,928)
Memberships	24,255	18,000	6,255
Subscriptions	6,222	6,500	(278)
Continuing education	9,147	8,000	1,147
Payroll processing	2,952	2,500	452
Employee relations	10,882	6,000	4,882
Total Staff Services	2,189,055	2,155,000	34,055
Total Expenses	$ 2,896,770	$ 2,750,000	$ 146,770

See Accompanying Notes

ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA
SCHEDULE OF SUMMARIZED FINANCIAL INFORMATION FOR THE ECONOMIC DEVELOPMENT FOUNDATION OF GREATER RENO TAHOE — A RELATED ENTITY (UNCONSOLIDATED)
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2022

(See Independent Accountants' Review Report)

Revenue		
Other income	$	2,148
Total Revenue		2,148
Expenses		
Taxi cab tops expense		11,528
Bank fees		24
Total Expenses		11,552
Net Income (Loss)		(9,404)
Temporarily Restricted Net Assets, Beginning of Year		25,547
Temporarily Restricted Net Assets, End of Year	$	16,143

See Accompanying Notes

CONFIDENTIAL

REDWOOD MATERIALS, INC.
2800 Lockheed Way
Carson City, Nevada 89706

September 25th, 2024

Re: Financing Repayment Support Letter for EDAWN's Financing Application with Nevada State Infrastructure Bank

Ladies and Gentlemen:

This letter is being provided in connection with Economic Development Authority of Western Nevada's application for a $15.5 million loan from the Nevada State Infrastructure Bank to fund the construction of certain water infrastructure in the Tahoe-Reno Industrial Center (the "**Loan**").

Pursuant to definitive agreements relating to the Loan to be negotiated and executed by the parties, Redwood Materials, Inc. will agree to be responsible for the payment in full of the principal amount of the Loan, and all accrued interest thereon, subject in all cases to the terms and conditions of such definitive agreements.

Sincerely,

REDWOOD MATERIALS, INC.

By_____
Name: Jason Thompson
Title: CFO

Redwood Process Exhibit 2B and Exhibit 12

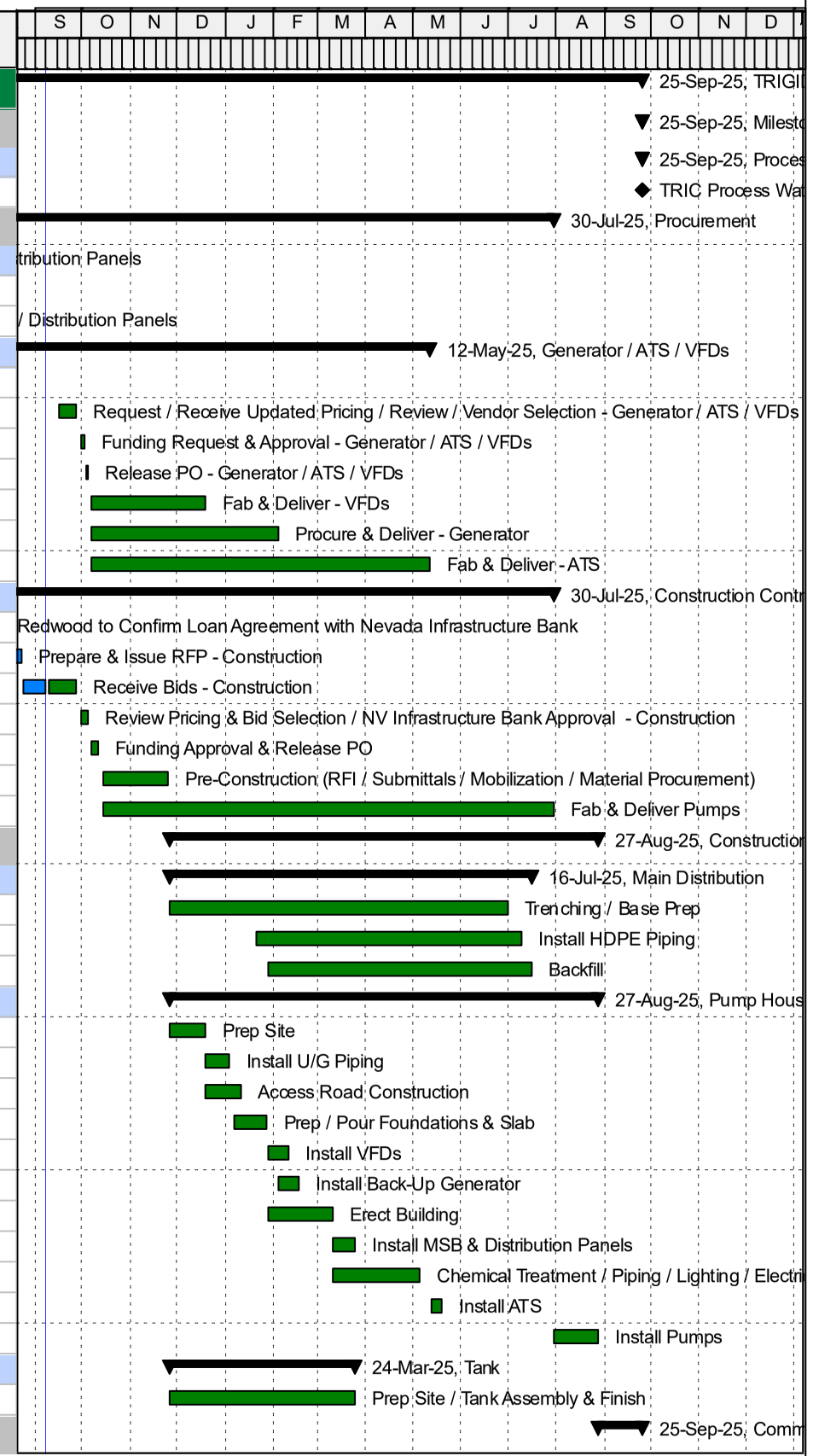
At Redwood, we are building a circular supply chain for electric vehicles and clean energy products to make these technologies more sustainable while reducing the cost of batteries. Today, we receive over 20 GWh of lithium-ion batteries annually, equivalent to more than 250,000 cars or 40,000 metric tons of material. The vast majority of North America's recycled lithium-ion batteries come through our doors.
We are ramping up several recycling and refining processes we've developed in-house. Because of the wide range of feedstock we're receiving– everything from large packs from EVs and energy storage systems to small consumer electronics like wireless headphones and toothbrushes and even raw material– we don't believe in a one-size-fits-all approach. **We're focused on innovating across a variety of technologies that are sustainable, scalable, and economical.**

All of our material is processed in our hydrometallurgy process and some batteries begin the recycling process either in mechanical separation or in our calcination process, where our proprietary technology allows us to **make use of residual energy in the end-of-life battery to power the process without the use of any fossil fuels.**
In addition to the overall mission of Redwood and the products we're creating, our process uses **extremely energy efficient technology that sources only clean energy and has no waste streams or wastewater. Our processes are 100% electrically powered**, using only renewable energy and requiring no natural gas or other sources of fossil fuels**.** Our processes have **zero liquid discharge,** avoiding potential for contaminated process water exiting the site.

Because of our investments and the efficient design of our plants, **Redwood will reduce CO2 emissions by 83% annually** compared to the current Asia-based supply chain that we are dependent on for these crucial materials. Additional air pollutants typically associated with the high energy demands of an industrial facility will also be avoided due to these efficiency and renewable energy measures with the direct beneficiaries of this improved air quality.

To quantify our environmental impact, we invited a cross-discipline group of engineering professors and graduate students from **Stanford University**, who provided an objective lifecycle assessment (LCA) and compared our process to traditional mining methods. Their results showed when compared to traditional methods of processing mined ore into battery-grade materials, our process uses **80% less energy**, generates **70% less CO2 emissions**, and requires **80% less water.** Our process achieves at least **40% fewer emissions than other recyclers.**
In conventional mining cycles, extraction and transport typically account for over 30% of the environmental footprint of mined cathode materials. Our recycling process significantly reduces this impact to less than 5%, **demonstrating the efficiency of our circular supply chain.**

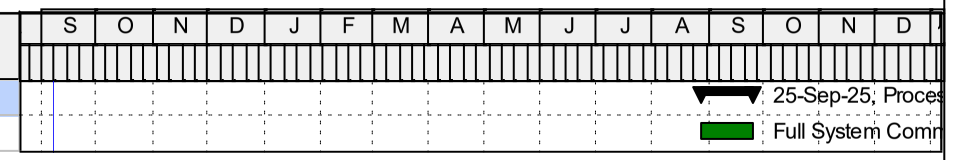
Activity ID	Activity Name	Point of Contact	Start	Finish	Expected Finish	Remaining Duration	Total Float	Comments
TRIGID Process Water			24-May-23 A	25-Sep-25	27-Sep-24	265	20	
Milestones			25-Sep-25	25-Sep-25		0	20	
Process Water Milestones			25-Sep-25	25-Sep-25		0	20	
TRICPW-1000	TRIC Process Water Complete			25-Sep-25*		0	20	
Procurement			24-May-23 A	30-Jul-25	27-Sep-2	225	60	
Electrical MSB & Distribution Panels			24-May-23 A	20-Feb-24 A		0		
BMC1OFFICE-2490	RFP / Receive Bids - Additional Air Handling Units (Qty 2)		11-Aug-23 A	24-Aug-23 A		0		
TRICPW-1460	Fab & Deliver - Main Switchboard / Distribution Panels	Puru S.	24-May-23 A	20-Feb-24 A		0		
Generator / ATS / VFDs			05-Sep-23 A	12-May-25		165	90	
TRICPW-1360	Prepare & Issue RFP - Generator / ATS / VFDs		05-Sep-23 A	06-Sep-23 A		0		
TRICPW-1370	Request / Receive Updated Pricing / Review / Vendor Selectic	Puru S.	16-Sep-24*	27-Sep-24		10	90	
TRICPW-1380	Funding Request & Approval - Generator / ATS / VFDs	Puru S.	30-Sep-24	02-Oct-24		3	90	
TRICPW-1390	Release PO - Generator / ATS / VFDs	Puru S.	03-Oct-24	04-Oct-24		2	90	
TRICPW-1420	Fab & Deliver - VFDs	Puru S.	07-Oct-24	18-Dec-24		50	185	
TRICPW-1400	Procure & Deliver - Generator	Puru S.	07-Oct-24	03-Feb-25		80	155	
TRICPW-1410	Fab & Deliver - ATS	Puru S.	07-Oct-24	12-May-25		150	90	
Construction Contract			22-Jul-24 A	30-Jul-25	27-Sep-2	225	20	
TRICPW-1490	Redwood to Confirm Loan Agreement with Nevada Infrastruct	Chris W.	22-Jul-24 A	09-Aug-24 A		0		
TRICPW-1140	Prepare & Issue RFP - Construction	Matt K.	12-Aug-24 A	23-Aug-24 A		0		Actual 8/20
TRICPW-1480	Receive Bids - Construction	Matt K.	24-Aug-24 A	27-Sep-24	27-Sep-2	15	20	
TRICPW-1280	Review Pricing & Bid Selection / NV Infrastructure Bank Appro	Matt K.	30-Sep-24	04-Oct-24		5	20	
TRICPW-1290	Funding Approval & Release PO	Matt K.	07-Oct-24	11-Oct-24		5	20	
TRICPW-1310	Pre-Construction (RFI / Submittals / Mobilization / Material Pro	Matt K.	14-Oct-24	25-Nov-24		30	50	
TRICPW-1500	Fab & Deliver Pumps	Matt K.	14-Oct-24	30-Jul-25		200	20	
Construction			26-Nov-24	27-Aug-25		190	20	
Main Distribution			26-Nov-24	16-Jul-25		160	50	
TRICPW-1210	Trenching / Base Prep	Matt K.	26-Nov-24	01-Jul-25		150	50	Assumption - ~100ft/day, 14,87
TRICPW-1220	Install HDPE Piping	Matt K.	21-Jan-25	09-Jul-25		120	50	
TRICPW-1230	Backfill	Matt K.	28-Jan-25	16-Jul-25		120	50	
Pump House			26-Nov-24	27-Aug-25		190	20	
TRICPW-1040	Prep Site	Matt K.	26-Nov-24	18-Dec-24		15	100	
TRICPW-1050	Install U/G Piping	Matt K.	19-Dec-24	03-Jan-25		10	100	
TRICPW-1350	Access Road Construction	Matt K.	19-Dec-24	10-Jan-25		15	180	
TRICPW-1340	Prep / Pour Foundations & Slab	Matt K.	06-Jan-25	27-Jan-25		15	100	
TRICPW-1450	Install VFDs	Matt K.	28-Jan-25	10-Feb-25		10	160	
TRICPW-1430	Install Back-Up Generator	Matt K.	04-Feb-25	17-Feb-25		10	155	
TRICPW-1060	Erect Building	Matt K.	28-Jan-25	10-Mar-25		30	100	
TRICPW-1470	Install MSB & Distribution Panels	Matt K.	11-Mar-25	24-Mar-25		10	130	
TRICPW-1180	Chemical Treatment / Piping / Lighting / Electrical	Matt K.	11-Mar-25	05-May-25		40	100	
TRICPW-1440	Install ATS	Matt K.	13-May-25	19-May-25		5	90	
TRICPW-1510	Install Pumps	Matt K.	31-Jul-25	27-Aug-25		20	20	
Tank			26-Nov-24	24-Mar-25		80	130	
TRICPW-1330	Prep Site / Tank Assembly & Finish	Matt K.	26-Nov-24	24-Mar-25		80	130	
Commissioning			28-Aug-25	25-Sep-25		20	20	



Actual Work | Critical Remaining Work | Summary
Remaining Work | Milestone

REDWOOD MATERIALS

Activity ID	Activity Name	Point of Contact	Start	Finish	Expected Finish	Remaining Duration	Total Float	Comments
Process Water Commissioning			28-Aug-25	25-Sep-25		20	20	
TRICPW-1100	Full System Commissioning	Matt K.	28-Aug-25	25-Sep-25		20	20	



REDWOOD MATERIALS INC.

PHASE 2 PROCESS WATER IMPROVEMENT PROJECT

SCHEDULE B - POTABLE WATER IMPROVEMENTS

STOREY COUNTY, NEVADA

PROJECT OWNER:

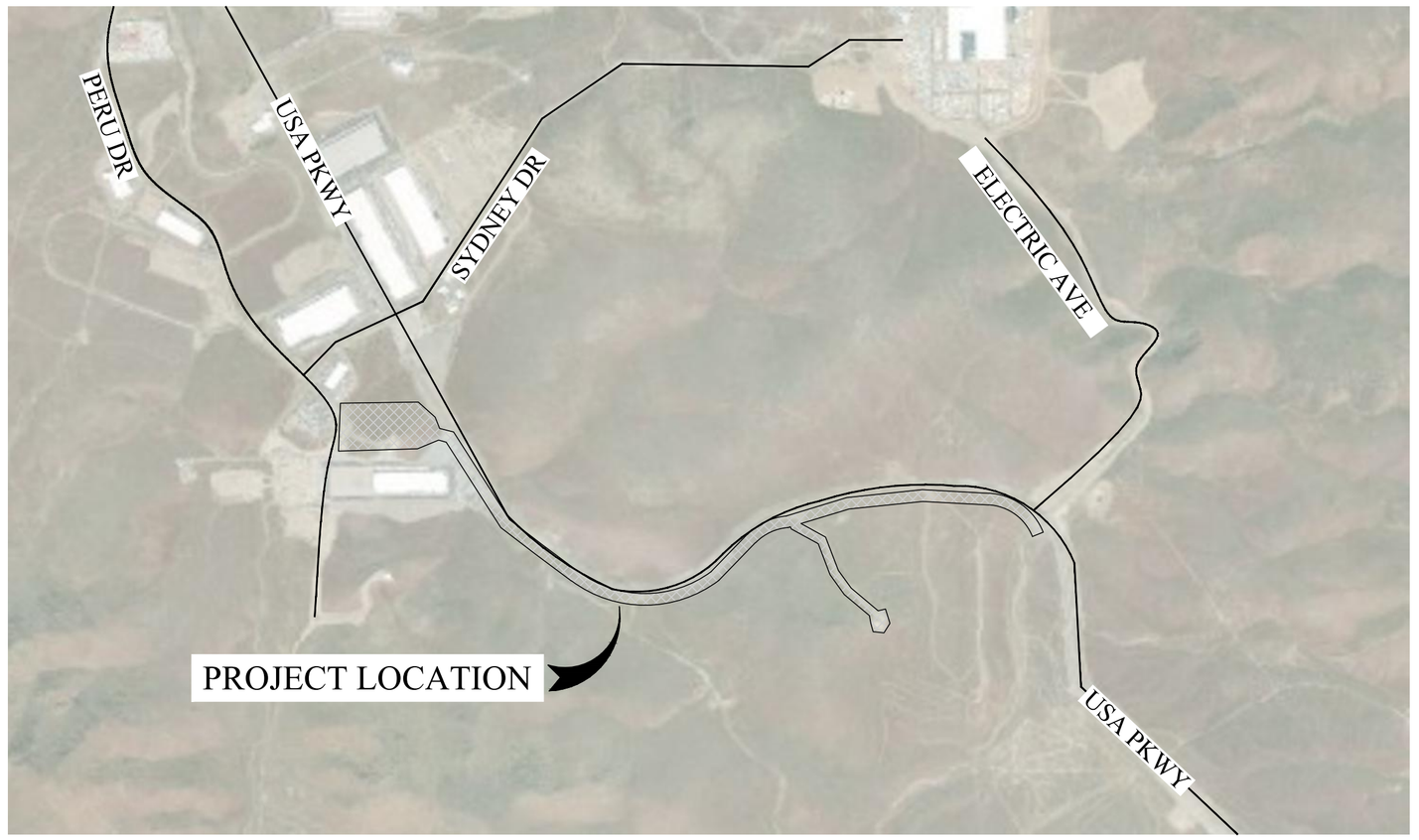
REDWOOD MATERIALS, INC
2801 LOCKHEED WAY
CARSON CITY NV 89706

IMPROVEMENTS TO BE DEDICATED TO:

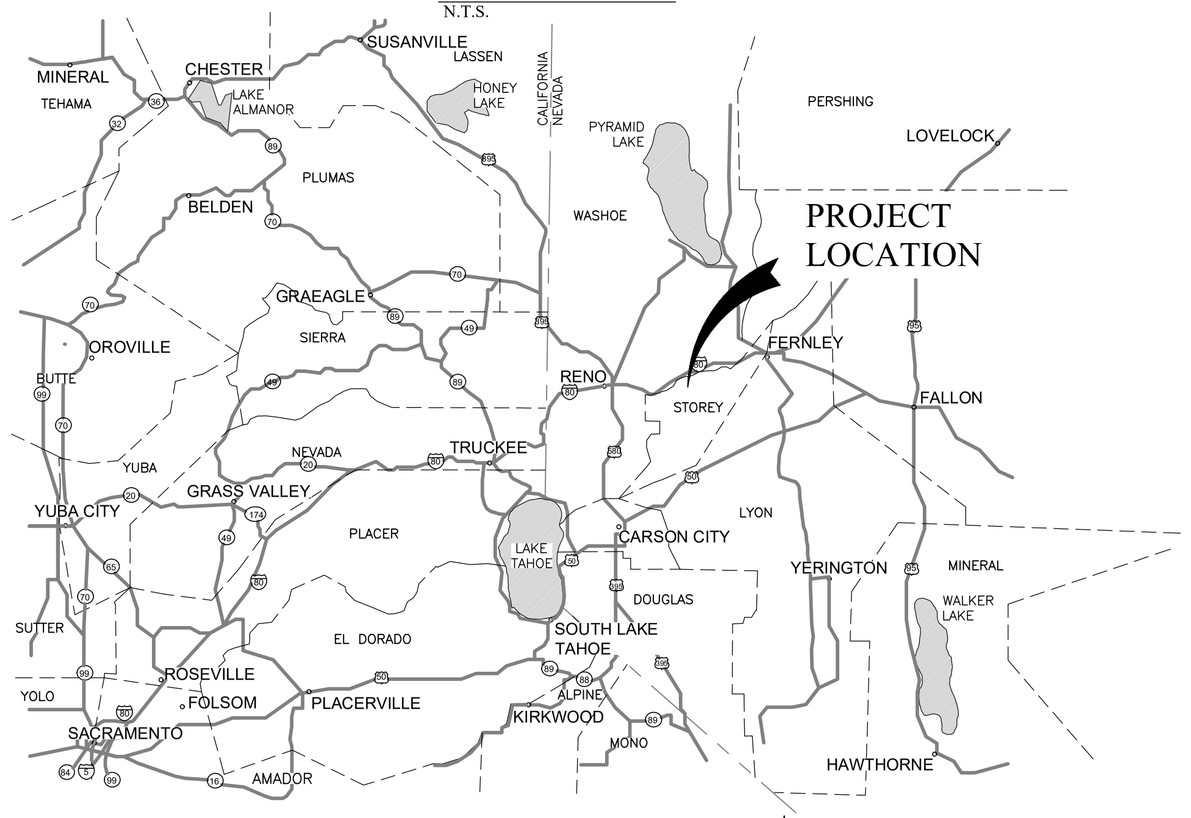
TRI GENERAL IMPROVEMENT DISTRICT
1705 PERU DRIVE, SUITE 104
MCCARRAN NV 89437

CIVIL ENGINEER/ELECTRICAL ENGINEER/SURVEYOR:

DOWL
5510 LONGLEY LANE
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VICINITY MAP
N.T.S.



LOCATION MAP
N.T.S.

BASIS OF BEARING AND BASIS OF ELEVATION

NEVADA STATE PLANE COORDINATE SYSTEM, WEST ZONE, NORTH AMERICAN DATUM OF 1983/1994, HIGH ACCURACY REFERENCE NETWORK (NAD 83/94–HARN), AS DETERMINED USING REAL TIME KINEMATIC (RTK) GPS OBSERVATIONS WITH CORRECTIONS TRANSMITTED BY THE NORTHERN NEVADA COOPERATIVE REAL TIME NETWORK GPS (NNCRN GPS). THE BEARING BETWEEN GPS REFERENCE STATION "WWRF" – S11SM15000 AND NGS STATION "N339" IS TAKEN AS NORTH 75°30'13" EAST. ALL DIMENSIONS SHOWN ARE GROUND DISTANCES. COMBINED GRID–TO–GROUND FACTOR = 1.0002549280.

USC & GS BRASS CAP STAMPED "N 339 1953" IN CONCRETE HEADWALL NORTH OF THE EAGLE PICHER PLANT AT CLARK STATION 16KM EAST OF VISTA INTERCHANGE IN SPARKS. PUBLISHED NAVD 88 ELEVATION = 4256.42

811 Know what's below. Call before you dig.

DOWL ASSUMES NO RESPONSIBILITY FOR EXISTING UTILITY LOCATIONS AND ELEVATIONS. THE UTILITIES SHOWN ON THESE DRAWINGS HAVE BEEN PLOTTED FROM THE BEST AVAILABLE INFORMATION. IT IS, HOWEVER, THE CONTRACTOR'S RESPONSIBILITY TO FIELD VERIFY THE LOCATION AND ELEVATION OF ALL UTILITIES PRIOR TO THE COMMENCEMENT OF ANY CONSTRUCTION. CONTRACTOR TO FIELD VERIFY ALL EXISTING SITE CONDITIONS PRIOR TO CONSTRUCTION. IF A CONFLICT EXISTS BETWEEN WHAT IS SHOWN ON THESE DRAWINGS AND WHAT EXISTS IN THE FIELD, THE CONTRACTOR IS TO NOTIFY THE ENGINEER IMMEDIATELY.

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ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SG/JLV/EM
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STEFFI B. GAVIN
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CIVIL
No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
COVER SHEET
STOREY COUNTY NEVADA

SCHEDULE B

BID SET

SHEET NUMBER
G1.00
1 OF 14

FILE SPEC: P:\Client Projects\Redwood Materials, Inc 685\2369 Phase 2 Improvements\5.0 Drawings\5.6 Sheet Files\Schedule B\2369_SCH-B_G1.0X_GENERAL SHEETS.dwg
PLOT DATE: Mar 09, 2023 - 7:08pm

WATER GENERAL NOTES

1. THE CONTRACTOR SHALL INSTALL ALL UTILITIES WITHIN THE LIMITS OF CONSTRUCTION TO MEET THE SURFACE DESIGN ELEVATION. CONTRACTOR SHALL ADJUST AND/OR PROVIDE GRADE RINGS AND VALVE BOXES TO MEET THE DESIGN GRADES. UNDERGROUND UTILITIES SHOWN HEREIN ARE FOR REFERENCE ONLY. CONTRACTOR SHALL PROTECT ALL EXISTING UTILITIES FROM DAMAGE.

2. HORIZONTAL AND VERTICAL LOCATIONS OF EXISTING UTILITIES HAVE BEEN DRAWN FROM THE BEST AVAILABLE INFORMATION AND ARE APPROXIMATE ONLY. UTILITIES MAY EXIST THAT ARE NOT SHOWN ON THE PLANS. CONTRACTOR SHALL BE RESPONSIBLE FOR DETERMINING THE ACTUAL LOCATIONS OF THE EXISTING UTILITIES PRIOR TO CONSTRUCTION.

3. CARE SHALL BE TAKEN TO PREVENT DAMAGE TO EXISTING IMPROVEMENTS AND UTILITIES. ANY DAMAGED FACILITIES SHALL BE REMOVED AND REPLACED AT THE CONTRACTOR'S EXPENSE.

4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PRESERVING ALL EXISTING SURVEY MONUMENTS AND SHALL REPLACE ANY MONUMENTS OBLITERATED OR DAMAGED DURING CONSTRUCTION AT HIS OWN EXPENSE.

5. THE CONTRACTOR SHALL MAINTAIN ALL EXISTING DRAINAGE FACILITIES WITHIN THE CONSTRUCTION AREA.

6. CONTRACTOR SHALL NOT ALLOW COMPACTION AND OFF HIGHWAY EARTHWORK EQUIPMENT TO TRAVEL ON OR ACROSS EXISTING PAVEMENT AREAS EXCEPT AS ABSOLUTELY NECESSARY AND ONLY WITH VEHICLES HAVING RUBBER TIRES, AS APPROVED BY THE ENGINEER.

7. PROPERTY LINES ARE COMPILED FROM RECORD INFORMATION. A BOUNDARY SURVEY HAS NOT BEEN CONDUCTED.

8. THE INSPECTION AND TESTING OF SOILS SHALL BE IN ACCORDANCE WITH THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION (ORANGE BOOK). CONTRACTOR SHALL PROVIDE AND PAY FOR INSPECTION SERVICES. PROVIDED REPORTS TO THE OWNER AND ENGINEER.

9. THE CONTRACTOR SHALL PROVIDE EROSION CONTROL PER THE CURRENT TRUCKEE MEADOWS BMP HANDBOOK, AS REQUIRED DURING CONSTRUCTION.

10. THE CONTRACTOR SHALL BE RESPONSIBLE FOR DETERMINING THE EXACT LOCATION OF ALL EXISTING UTILITIES WITHIN THE LIMITS OF CONSTRUCTION, WHETHER OR NOT SAID UTILITIES ARE SHOWN ON THE PLANS. THIS RESPONSIBILITY INCLUDES CONTACTING UTILITY COMPANIES FOR LOCATIONS OR POTHOLING PRIOR TO CONSTRUCTION. ANY DAMAGE TO EXISTING UTILITIES DURING CONSTRUCTION IS THE RESPONSIBILITY OF THE CONTRACTOR AND SHALL BE REPAIRED BY THE PROPER UTILITY COMPANY, WHERE APPLICABLE, OR THE CONTRACTOR AT NO ADDITIONAL EXPENSE TO THE OWNER.

11. THE CONTRACTOR SHALL OBTAIN AND PAY FOR ALL NECESSARY PERMITS AND FEES REQUIRED FOR CONSTRUCTION.

12. THE CONTRACTOR SHALL NOTIFY ALL AFFECTED PUBLIC ENTITIES 48 HOURS PRIOR TO BEGINNING CONSTRUCTION.

13. THE CONTRACTOR SHALL VERIFY IN FIELD, ALL ELEVATIONS, DIMENSIONS, FLOW LINES, EXISTING CONDITIONS, AND POINTS OF CONNECTIONS WITH ADJOINING PROPERTY (PUBLIC OR PRIVATE), ANY DISCREPANCIES SHALL BE CALLED TO THE ATTENTION OF THE ENGINEER BEFORE PROCEEDING WITH THE WORK.

14. THE CONTRACTOR SHALL NOTIFY THE PROJECT ENGINEER, OWNER, TRI GID, NV ENERGY, NDOT, SWITCH FIBER, AT&T, AND ALL OTHER UTILITY INTEREST A MINIMUM OF 48 HOURS PRIOR TO COMMENCEMENT OF WORK.

15. CONSTRUCTION WATER IS AVAILABLE FROM TRI GID AT COST, AND WATER USAGE SHALL BE METERED.

16. IF REQUIRED, POTABLE WATER MAIN SHUTDOWNS/INTERRUPTION OF SERVICE ARE TO BE COORDINATED WITH TRI GID. APPROVAL IS REQUIRED 48 HOURS PRIOR TO NOTIFICATION OF CUSTOMERS. COMMERCIAL CUSTOMERS SHALL RECEIVE 48 HOURS WRITTEN NOTICE OF A SHUTDOWN AND SPECIAL ARRANGEMENTS MAY HAVE TO BE MADE TO ACCOMMODATE CUSTOMERS OPERATIONAL NEEDS. RESIDENTIAL CUSTOMERS SHALL RECEIVE 48 HOURS WRITTEN NOTICE. THE CONTRACTOR IS RESPONSIBLE FOR NOTIFICATION OF ALL CUSTOMERS TO BE AFFECTED. A LIST SHALL BE KEPT BY THE RESPONSIBLE PARTY LISTING THE DATE, TIME, AND ADDRESS OF ALL PERSONS NOTIFIED. THE PERSON NOTIFIED SHALL BE INCLUDED ON THE LIST FOR ALL COMMERCIAL CUSTOMERS. THE CONTRACTOR WILL BE SUBJECT TO DAMAGE CLAIMS SHOULD THEY FAIL TO NOTIFY CUSTOMERS OR MAINTAIN DOCUMENTATION OF NOTIFICATION OF CUSTOMERS. THE CONTRACTOR SHALL NOT OPERATE ANY EXISTING VALVES WITHOUT AUTHORIZATION OF THE WATER COMPANY. THE CONTRACTOR IS RESPONSIBLE FOR ISSUING BOIL WATER NOTICES AS REQUIRED BY NDEP.

17. THE OWNER SHALL PROVIDE ALL NECESSARY SURVEYING FOR THIS PROJECT. CONTRACTOR SHALL COORDINATE WITH FARR WEST FOR SURVEYING SERVICES. 1 SET OF STAKE SHALL BE PROVIDE (PIPE LINE ALIGNMENT OFFSET STAKES). ADDITIONAL STAKES, IF REQUESTED, SHALL BE PAID FOR BY THE CONTRACTOR AT THE CURRENT CREW RATE.

18. PRODUCTS INTENDED FOR CONTACT WITH POTABLE WATER SHALL BE CERTIFIED TO THE REQUIREMENTS OF NSF/ANSI 61 AND BE CERTIFIED LEAD-FREE PER NAC 445A.65825 WHEN APPLICABLE.

19. LINE SEPARATION MUST MEET THE PROVISIONS OF NAC 445A.6715 TO 445A.6718 AND BE APPROVED BY TRI GID.

20. ALL PIPE, FITTINGS AND VALVES OF A DISTRIBUTION SYSTEM CONNECTED TO A PUBLIC WATER SYSTEM MUST COMPLY WITH THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION, AND THE AWWA STANDARDS PER NAC 445A.67125(1)(A).

21. ALL WATER MAINS SHALL BE DISINFECTED PER AWWA C651.

22. ALL WATER MAINS SHALL BE TESTED FOR PRESSURE AND LEAKAGE PER AWWA C605 AND NAC 445A.67145 (7)(b).

23. TRI GID SHALL BE RESPONSIBLE FOR TAKING ALL WATER SAMPLES THAT REQUIRE TESTING. THE CONTRACTOR SHALL GIVE TRI GID A MINIMUM OF FORTY-EIGHT (48) HOURS NOTICE OF EACH NEEDED TEST.

24. VERIFICATION OF ALL LOCATOR WIRE AT GATE VALVES, AIR RELEASE VALVES, AND LOCATE STATIONS SHALL BE PERFORMED BY THE INSPECTOR PRIOR TO PROJECT COMPLETION.

25. CONTRACTOR SHALL SEAL ANY OPENINGS IN UNFINISHED PIPING OR APPURTENANCES AT THE END OF EACH WORKING DAY IN SUCH A MANNER AS TO PREVENT THE ENTRY OF BIRDS, OTHER ANIMALS, DIRT, TRENCH WATER, AND OTHER SOURCES OF POLLUTION OR CONTAMINATION (NAC445A.67145 (8)).

26. CONSTRUCTION OF A PUBLIC WATER SYSTEM MUST COMPLY WITH THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION, AND THE AMERICAN WATER WORKS ASSOCIATION STANDARDS PER NAC 445A.67145(1)(a).

27. ALL PIPE, FITTINGS AND VALVES OF A DISTRIBUTION SYSTEM CONNECTED TO A PUBLIC WATER SYSTEM MUST COMPLY WITH THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION, AND THE AMERICAN WATER WORKS ASSOCIATION STANDARDS PER NAC 445A.67125(1)(a).

28. DUCTILE IRON PIPELINES MUST BE PRESSURE TESTED ACCORDING TO AWWA STANDARD C600 AND PVC PIPELINES MUST BE PRESSURE TESTED ACCORDING TO AWWA STANDARD C605 PER NAC 445A.67145 (7). FOR OTHER MATERIALS, THE PIPELINES MUST BE PRESSURE TESTED IN ACCORDANCE WITH THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION PER NAC 445A.67145 (7)(c).

29. PER NAC 445A.67145(6), WATER MAIN MUST NOT BE PLACED INTO SERVICE AFTER ITS INITIAL CONSTRUCTION UNTIL:

29.1. THE WATER MAIN HAS BEEN DISINFECTED AND FLUSHED IN ACCORDANCE WITH AWWA STANDARD C651.

29.2. THE DISPOSAL OF ANY SPENT CHLORINE SOLUTIONS MUST BE COORDINATED WITH NDEP's BUREAU OF WATER POLLUTION CONTROL (BWPC).

29.3. ANALYSES OF THE WATER MAIN WHICH INDICATE THAT THE WATER MEETS PRIMARY DRINKING WATER STANDARDS FOR COLIFORM BACTERIA (ABSENT FOR COLIFORM BACTERIA) HAVE BEEN OBTAINED AND REPORTED TO THE BSDW, PER AWWA STANDARD C651, TWO SETS OF CONSECUTIVE SAMPLES MUST BE TAKEN AT LEAST 24 HOURS APART FROM EVERY 1200 FEET OF MAIN, AT THE END OF THE LINE, AND FROM EACH BRANCH.

GRADING & EARTHWORK NOTES

1. EARTHWORK QUANTITIES SHALL BE PREPARED BY THE CONTRACTOR. EARTHWORK QUANTITIES ARE PROVIDED FOR REFERENCE IN SCHEDULE A.

2. ALL EARTHWORK, CLEARING AND GRUBBING, SUBGRADE PREPARATION, ETC. SHALL CONFORM TO THE CURRENT EDITION OF THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION.

3. SOIL TYPES TO BE OMITTED FROM PROJECT INCLUDE:
   - ORGANIC MATERIAL (E.G. ORGANIC SILT, SOD, PEAT, MULCH, ETC.).

4. ELEVATION NOT SHOWN ON PLANS SHALL BE DETERMINED IN THE FIELD BY THE CONTRACTOR. OWNER SHALL APPROVE ALL ELEVATIONS.

5. THE CONTRACTOR SHALL GRADE ALL AREAS TO DRAIN AND SHALL BE RESPONSIBLE FOR ELIMINATING ALL LOW SPOTS OR PONDING AREAS.

6. NO FILL SHALL BE PLACED OR COMPACTED IN UNFAVORABLE WEATHER CONDITIONS. OVERLY WET, DRY OR FROZEN FILL SHALL NOT BE PLACED.

7. CONTRACTOR IS RESPONSIBLE FOR IMPORT AND STORAGE OF FILL MATERIAL AS REQUIRED IF NATIVE MATERIAL IS DETERMINED BY THE ENGINEER TO BE UNSUITABLE FOR APPLICATION IN THE PROJECT. CONTRACTOR IS ALSO RESPONSIBLE FOR EXPORT AND DISPOSAL OF EXCESS NATIVE MATERIAL NOT INCORPORATED INTO THE PROJECT.

ROCK EXCAVATION

1. THE CONTRACTOR IS RESPONSIBLE FOR FIELD VERIFYING AREAS OF NON-RIPPABLE ROCK. PRIOR TO CONSTRUCTION, THE CONTRACTOR SHALL POTHOLE AREAS OF CONCERN WHICH HAVE BEEN IDENTIFIED BASED ON CONTRACTOR'S OBSERVATION OF THE SITE AND THE RECOMMENDATIONS PROVIDED IN THE GEOTECHNICAL REPORTS INCLUDED IN THE CONTRACT DOCUMENTS.

   •• NO ADDITIONAL PAYMENT WILL BE PROVIDED FOR POTHOLING ACTIVITIES. ALL POTHOLING SHALL BE COMPLETED WHILE THE OWNER'S REPRESENTATIVE IS PRESENT.

   •• PIPE TRENCH ROCK REMOVAL: IN ACCORDANCE WITH THE CONTRACT DOCUMENTS, POTHOLING SHALL BE PERFORMED AT 100-FOOT INTERVALS ALONG THE ALIGNMENT WITHIN THE AREAS OF CONCERN.

   •• ADDITIONAL PAYMENT FOR ROCK EXCAVATION PER LINEAR FOOT OF PIPE WILL ONLY BE MADE FOR AREAS IN WHICH THE OWNER'S REPRESENTATIVE AGREES THAT THE ROCK IS NOT RIPPABLE.

2. METHODS FOR NON-RIPPABLE ROCK REMOVAL SHALL BE SELECTED AT THE CONTRACTOR'S DISCRETION. THESE METHODS MAY INCLUDE USE OF VERMEER-TYPE TRENCHERS, HYDRO-HAMMERS, NON-EXPLOSIVE CHEMICAL EXPANSION CRACKING, OR APPROVED EQUAL.

3. CONTROLLED BLASTING MAY BE PERMITTED ONLY UNDER THE CONDITION THAT A BLASTING PLAN IS PROVIDED TO THE ENGINEER FOR REVIEW AND APPROVAL PRIOR TO CONSTRUCTION.

   •• THE CONTRACTOR IS SOLELY RESPONSIBLE FOR SITE SAFETY AND PROTECTION OF ADJACENT INFRASTRUCTURE.

   ••• FLY ROCK SHALL BE CONTROLLED TO PREVENT INJURY AND DAMAGE TO PERSONS AND PROPERTY. THE CONTRACTOR IS RESPONSIBLE FOR ADDITIONAL MITIGATION METHODS, SUCH AS TRAFFIC CONTROL AND TEMPORARY BARRIERS, WHILE WORKING WITHIN AND ADJACENT TO NDOT RIGHT-OF-WAY.

   ••• CONTRACTOR IS RESPONSIBLE FOR POTHOLING ALL UNDERGROUND UTILITIES WITHIN TEN (10) FEET OF BLASTING ACTIVITIES. NO ADDITIONAL PAYMENT WILL BE PROVIDED FOR UTILITY POTHOLING ACTIVITIES.

EROSION CONTROL NOTES ~ BEST MANAGEMENT PRACTICES

1. THE CONTRACTOR SHALL INCORPORATE ADEQUATE DRAINAGE PROCEDURES DURING THE CONSTRUCTION PROCESS TO ELIMINATE EXCESSIVE EROSION OR PONDING AND TO PROTECT ADJACENT IMPROVEMENTS AND PROPERTIES FROM AN INFLUX OF RUNOFF OR SEDIMENT. SEDIMENTATION FENCING IS REQUIRED AT THE LIMITS OF GRADING.

2. THE CONTRACTOR SHALL OBTAIN AND COMPLY WITH ALL REQUIREMENTS OF SWPP PERMIT, SWPP PLAN AND OTHER STATE AND LOCAL CODES.

3. THE CONTRACTOR SHALL MAINTAIN A DUST CONTROL PROGRAM, INCLUDING WATERING OF OPEN AREAS, 7 DAYS A WEEK.

4. IF NECESSARY, CONTRACTOR SHALL ENHANCE EROSION CONTROL MEASURES IN THE FIELD.

5. IT IS THE CONTRACTOR'S RESPONSIBILITY TO OBTAIN AND COMPLY WITH A SWPPP FROM THE NEVADA DEPARTMENT OF ENVIRONMENTAL PROTECTION (NDEP). THE PERMIT AND PLAN SHALL BE KEPT ON SITE DURING CONSTRUCTION.

6. PRIOR TO CONSTRUCTION, CONTRACTOR SHALL:
   - STABILIZE ENTRANCES AND EQUIPMENT PARKING AREAS
   - INSTALL SILT CONTROL DEVICES
   - INSTALL CONCRETE WASH DOWN AREA

7. PRIOR TO GRADING, THE CONTRACTOR SHALL INSTALL SEDIMENT BARRIERS.

8. UPON COMPLETION OF THE PROJECT, WITHIN 15 DAYS OF COMPETITION OF ANY PHASE, THE CONTRACTOR SHALL:
   - REMOVE ALL GRADING AND CONSTRUCTION DEBRIS
   - REMOVE ALL TEMPORARY EROSION CONTROL MEASURES (AFTER PERMANENT MEASURES ARE ESTABLISHED)
   - REVEGETATE DISTURBED AREAS WITH NATIVE SEED

9. EQUIPMENT AND VEHICLES SHALL NOT TRAVEL BEYOND THE LIMITS OF CONSTRUCTION TO PREVENT DISRUPTION OF NATIVE VEGETATION. LIMITS SHALL BE CONSIDERED TO BE 10' ON EITHER SIDE OF PROPOSED PIPE ALIGNMENTS AND 10' WITHIN ALL PERMANENT INSTALLATIONS (IE FENCES, MARKERS, VAULTS, AND TANK).

10. STOCKPILED TOP SOILS AND VEGETATIVE STRIPPINGS ARE TO BE REAPPLIED TO ALL DISTURBED SLOPE AREAS WITH THE EXCEPTION OF ROCK CUT AREAS AS IDENTIFIED IN THE GEOTECHNICAL REPORT.

11. ALL AREAS DISTURBED AND LEFT UNDEVELOPED FOR A PERIOD OF MORE THAN 30 DAYS SHALL BE STABILIZED BY THE APPLICATION OF DUST PALLIATIVE. ALL AREAS LEFT UNDEVELOPED FOR MORE THAN 90 DAYS SHALL BE HYDRO-SEEDED WITH AN APPROVED SEED MIX AND TACKIFIER AND SHALL BE IRRIGATED UNTIL FIRMLY ESTABLISHED.

12. CONCENTRATED CONSTRUCTION FLOWS SHALL BE CHANNELIZED TO TEMPORARY OR PERMANENT SEDIMENT TREATMENT FACILITIES. SEDIMENT LADEN WATER SHALL NOT ENTER THE NATURAL DRAINAGE OR PUBLIC STORM DRAIN SYSTEM.

13. BEST MANAGEMENT PRACTICES (BMPs)

A. ALL CONSTRUCTION ACTIVITIES REQUIRE MINIMIZING THE TOTAL AMOUNT OF SOILS EXPOSED AT ANY GIVEN TIME. PRESERVE NATIVE VEGETATION AND GRADE ONLY IN AREAS NECESSARY FOR BUILDING ACTIVITIES.

B. CONTRACTOR TO CONSTRUCT ALL TEMPORARY AND PERMANENT FACILITIES THAT CONVEY WATER AROUND DISTURBED AREAS.

C. INSTALL PERIMETER SEDIMENT CONTROL TRAPS SUCH AS TEMPORARY DIKES AND SILT FENCES. FROM MAY TO OCTOBER, WATER SHALL NOT BE ALLOWED TO POND FOR MORE THAN SEVEN DAYS.

D. CONTROL CONSTRUCTION SITE ENTRANCES AND EXITS TO MINIMIZE SEDIMENT DEPOSITION ON ROADS.

E. EXISTING DRAINAGE PATTERN WILL NOT BE ALTERED.

F. DO NOT STORE SOILS, AGGREGATES, COMPOST, CONSTRUCTION MATERIALS, OR WASTES ON EXISTING PAVED AREAS.

G. TEMPORARY OR PERMANENT STABILIZATION MUST BE APPLIED NO LATER THAN 30 DAYS TO ALL DISTURBED SOILS INCLUDING STOCKPILES.

H. CONTRACTOR SHALL PROPERLY MANAGE VEHICLE AND EQUIPMENT FUELING, MAINTENANCE, STORAGE, AND PARKING AREAS TO PREVENT LEAKS AND SPILLS.

14. PERIODIC EVALUATIONS

A. THE CONTRACTOR SHALL MONITOR THE CONSTRUCTION PROGRESS ON A WEEKLY BASIS. PRE-STORM AND POST SELF INSPECTIONS ARE REQUIRED UNDER NDEP'S GENERAL PERMIT. ANY SITUATIONS WHICH HAVE THE POTENTIAL OF CREATING UNNECESSARY AMOUNTS OF STORM WATER POLLUTANT DISCHARGES SHALL BE CORRECTED IMMEDIATELY.

15. PERMANENT STORM WATER CONTROLS

A. ALL DISTURBED AREAS WILL BE PAVED OR REVEGETATED IN ACCORDANCE WITH THE IMPROVEMENT PLANS.

B. ALL SLOPES OF 3:1 AND FLATTER WILL BE REVEGETATED FOR EROSION CONTROL IN ACCORDANCE WITH THE IMPROVEMENT PLANS.

C. ALL SLOPES GREATER THAN 2:1 SHALL BE MECHANICALLY STABILIZED IN ACCORDANCE TO THE IMPROVEMENT PLANS AND THE GEOTECHNICAL REPORT.

16. NON-STORM WATER DISCHARGES

A. PIPELINE FLUSHING, FIRE HYDRANT FLUSHING, LANDSCAPE IRRIGATION RUNOFF, AND PAVEMENT WASH WATER SHALL BE ACCORDANCE WITH STATE OF NEVADA DISCHARGE REQUIREMENTS.

SCHEDULE B

BID SET

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
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GENERAL NOTES
STOREY COUNTY NEVADA

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ABBREVIATIONS:

@	AT
A	ANODE, GAS
AB	AGGREGATE BASE
ABAN	ABANDON
AC	ASPHALTIC CONCRETE
ACP	ASBESTOS CEMENT PIPE
ADJ	ADJUST
AGG	AGGREGATE
AIP	ABANDONED IN PLACE
ALIGN	ALIGNMENT
ALT	ALTERNATE
APN	ASSESSOR'S PARCEL NUMBER
ARV	AIR RELEASE VALVE
AVE	AVENUE
BC	BACK OF CURB
BCR	BACK OF CURB RADIUS
BDRY	BOUNDARY
BEG	BEGIN
BLM	BUREAU OF LAND MANAGEMENT
BM	BENCH MARK
BVC	BEGINNING OF VERTICAL CURVE
BW	BACK OF SIDEWALK
C&G	CURB AND GUTTER
CARV	COMBINATION AIR RELEASE VALVE
CATV	CABLE TELEVISION
CB	CATCH BASIN
C-C	CENTER TO CENTER
CF	CURB FACE
CI	CAST IRON
℄	CENTER LINE
CLR	CLEAR, CLEARANCE
CMP	CORRUGATED METAL PIPE
CO	CLEANOUT, SEWER
CO.	COUNTY
COL	COLUMN
COMM	COMMERCIAL
CONC, PCC	CONCRETE
CONST	CONSTRUCTION OR CONSTRUCT
CONT	CONTINUE
COR	CORNER
CSAP	CORRUGATED STEEL ARCH PIPE
CSP	CORRUGATED STEEL PIPE
CU FT, CF	CUBIC FEET
CU YD, CY	CUBIC YARD
CULV	CULVERT
D	DRAIN
DEPT	DEPARTMENT
DG	DECOMPOSED GRANITE
DI	DUCTILE IRON, DROP INLET
DIA	DIAMETER
DMH	DROP MANHOLE
DR	DRIVE, DIMENSION RATIO
DWY	DRIVEWAY
E, ELEC	ELECTRIC
E/O	EAST OF
EBS	CATHODE PROTECTION BOND STATION
EC	END OF CURVE
ECR	END OF CURB RETURN
EFF	EFFLUENT WATER PIPE
EG	EXISTING GRADE
ELEV	ELEVATION
EM	ELECTRIC METER
EMBK	EMBANKMENT
EP	EDGE OF PAVEMENT
ESMT	EASEMENT
ETS	CATHODE PROTECTION TEST STATION
ETW	EDGE OF TRAVELWAY
EVC	END OF VERTICAL CURVE
EX	EXISTING
FA	FIRE ALARM
F'C	COMPRESSIVE STRENGTH
FDC	FIRE DEPARTMENT CONNECTION
FF	FINISHED FLOOR
FG	FINISH GRADE
FH	FIRE HYDRANT
FL	FLOW LINE
FLG	FLANGE
FO	FIBER OPTIC
FRP	FIBER REINFORCED PLASTIC
FT	FEET OR FOOT
FVA	FLUSH VALVE ASSEMBLY
G	GAS

GALV	GALVANIZED
GB	GRADE BREAK
GM	GAS METER
GR	GAS PRESSURE REGULATOR
GRV	GROOVE
HDPE	HIGH-DENSITY POLYETHYLENE
HDWL	HEADWALL
HGL	HYDRAULIC GRADE LINE
HMA	HOT MIX ASPHAULT
HP	HIGH POINT
ID	INSIDE DIAMETER
IE	INVERT ELEVATION
IN	INCH
INT	INTERSECTION
INV	INVERT
IPS	IRON PIPE SIZE
IR	INSIDE RADIUS
ISL	ISLAND
IW	INDUCTION WELL
JB	JUNCTION BOX
LAT	LATERAL
LF	LINEAR FEET
LOC	LENGTH OF CURB
LP	LOW POINT
LS	LANDSCAPE
LT	LEFT
MAX	MAXIMUM
MDD	MAXIMUM DRY DENSITY
MG	MILLION-GALLON
MH	MANHOLE
MIN	MINIMUM
MJ	MECHANICAL JOINT
MOL	MAXIMUM OPERATING LEVEL
MON	MONOLITHIC
MSE	MECHANICALLY STABILIZED EARTH
MUE	MUNICIPAL UTILITY EASEMENT
NDEP	NEVADA DIVISION OF ENVIRONMENTAL PROTECTION
NDOT	NEVADA DEPARTMENT OF TRANSPORTATION
NIC	NOT IN CONTRACT
N/O	NORTH OF
NO	NUMBER
NS	NON-SLAM
NTS	NOT TO SCALE
OC, O/C	ON CENTER
OD	OUTSIDE DIAMETER
OF	OVERFLOW
OHE	OVERHEAD ELECTRIC
OHU	OVERHEAD UTILITY
OR	OUTSIDE RADIUS
P	POWER
PB	PULL BOX
PC	POINT OF CURVE
PCC	POINT OF COMPOUND CURVE
PCC, CONC	PORTLAND CEMENT CONCRETE
PE	POLYETHYLENE, PLAIN END
PG	PAD GRADE
PI	POINT OF INTERSECTION
PIP	PROTECT IN PLACE
PKWY	PARKWAY
℄	PROPERTY LINE
PP	POWER POLE
PRC	POINT OF REVERSE CURVE
PROP	PROPOSED
PRV	PRESSURE RELIEF VALVE
PSV	PRESSURE SUSTAINING VALVE
PT	POINT OF TANGENCY
PTFE	POLYTETRAFLOUROETHYLENE (TEFLON)
PVC	POLYVINYL CHLORIDE PIPE
PVI	POINT OF VERTICAL INTERSECTION
PVMT	PAVEMENT
PW	PROCESS WATER (RECLAIMED EFFLUENT)
PWP	PUBLIC WORKS PROJECT
Q	RATE OF FLOW
R	RADIUS
RC	REINFORCED CONCRETE
RCB	REINFORCED CONCRETE BOX
RCP	REINFORCED CONCRETE PIPE
RD	ROAD
REINF	REINFORCED
RELOC	RELOCATE
RFCA	RESTRAINED FLANGE COUPLING ADAPTER
RL	REFRACTION LINE

ROW, R/W	RIGHT OF WAY
RP	RADIUS POINT
RPPA	REDUCED PRESSURE PRINCIPAL ASSEMBLY
RR	RAILROAD
RT	RIGHT
S/O	SOUTH OF
SD	STORM DRAIN
SDMH	STORM DRAIN MANHOLE
S-G	STEEL GAS
SHT	SHEET
SL	STREETLIGHT
SOC	SOCKET - SOLVENT WELD
SQ FT, SF	SQUARE FEET
SQ YD, SY	SQUARE YARD
SR	STATE ROUTE
SS	SANITARY SEWER
SSCO	SANITARY SEWER CLEAN OUT
SSMH	SANITARY SEWER MANHOLE
STA	STATION
STD	STANDARD
STRUCT	STRUCTURAL OR STRUCTURE
SURV	SURVEY
SWPP	STORMWATER POLLUTION PREVENTION
TBA	TO BE ADJUSTED
TBR	TO BE REMOVED
TC	TOP OF CURB
TD	TANK DRAIN
TEL	TELEPHONE
TEMP	TEMPORARY
TMH	TOP OF MANHOLE
TOP	TOP OF PIPE
TP	TEST PIT
TRANS	TRANSITION
TRIC	TAHOE-RENO INDUSTRIAL CENTER
TRI GID	TRI GENERAL IMPROVEMENT DISTRICT
TW	TOP OF WALL
TYP	TYPICAL
UG	UNDERGROUND
UGE	UNDERGROUND ELECTRICAL
UGU	MISCELLANEOUS UNDERGROUND UTILITY
UPRR	UNION PACIFIC RAILROAD
VAR	VARIABLE
VC	VERTICAL CURVE
VCP	VITRIFIED CLAY PIPE
VERT	VERTICAL
VG	VALLEY GUTTER
W	WATER
W/O	WEST OF
WM	WATER METER
XTC	STEEL COATED
YD	YARD

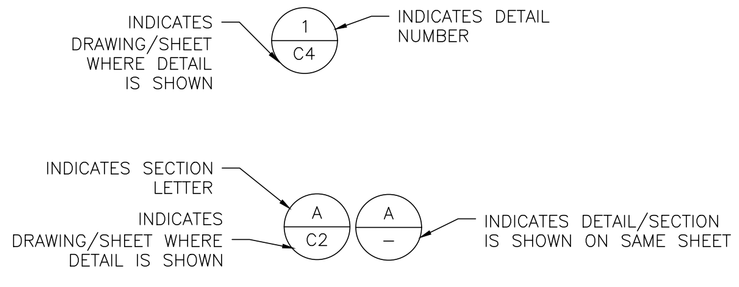
EXISTING LEGEND:

- POTABLE WATER
- PROCESS WATER (RECLAIMED EFFLUENT)
- SANITARY SEWER
- SANITARY SEWER FORCEMAIN
- STORM DRAIN
- ELECTRICAL
- OVERHEAD UTILITY
- FIBER OPTIC
- GAS
- CONDUIT
- CATHODIC PROTECTION CABLE
- MISCELLANEOUS UNDERGROUND UTILITY
- EDGE OF PAVEMENT
- RIGHT OF WAY/PROPERTY LINE
- EASEMENT
- FENCE WIRE
- DITCH/DRAINAGE CHANNEL
- MAJOR CONTOUR LINE (4700)
- MINOR CONTOUR LINE (4701)
- SURVEY CONTROL POINT
- VALVE
- UTILITY VAULTS/BOXES (UG ELECTRIC, TELEPHONE, FIBER OPTICS AND CABLE TV)
- WATER METER
- FIRE HYDRANT
- UTILITY POLE
- UTILITY POLE AND ANCHOR
- LIGHT POLE
- SIGN
- MANHOLE (S) (D)
- CLEANOUT
- BUILDING
- TREES AND VEGETATION
- ROCK
- ROCK OUTCROP
- TRAVELWAY
- RAILROAD

PROPOSED LEGEND:

- CONSTRUCTION CONTROL LINE/CENTER LINE (12+00)
- PROCESS WATER
- POTABLE WATER
- DRAIN PIPE
- CATHODIC PROTECTION CABLE
- ELECTRICAL IMPROVEMENTS
- FENCE
- CONSTRUCTION BARRIER FENCE
- DRAINAGE SWALE
- GRADE BREAK
- EDGE OF TRAVELWAY
- EARTHWORK CUT
- EARTHWORK FILL
- TO BE ABANDONED
- TO BE DEMOLISHED
- MAJOR CONTOUR LINE
- MINOR CONTOUR LINE
- EASEMENT
- EDGE OF PAVEMENT
- LIMITS OF CONSTRUCTION
- STORM DRAIN CULVERT
- CULVERT FLARED ENDS
- CULVERT HEADWALL
- SWING GATE
- FLUSH VALVE ASSEMBLY
- AIR VALVE ASSEMBLY
- FIRE HYDRANT ASSEMBLY
- TRENCH CUTOFF WALL
- GEOTECH TEST PIT
- TRACER WIRE LOCATE STATION
- GATE VALVE

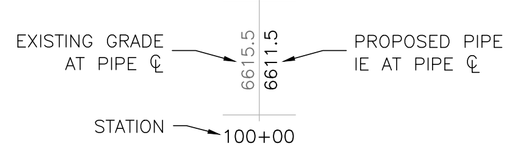
DETAIL AND SECTION DESIGNATION:



HATCH PATTERN LEGEND:

APPLICATION	EXISTING	PROPOSED
STAGING AREA		
AC: ASPHALT CONCRETE (PLAN VIEW)		
ROCK/RIPRAP (PLAN VIEW & SECTION/DETAIL VIEW)		
GRAVEL/SAND (PLAN VIEW & SECTION/DETAIL VIEW)		
CONCRETE (PLAN VIEW & SECTION/DETAIL VIEW)		
EARTH/BACKFILL (SECTION/DETAIL VIEW)		

PROFILE VIEW KEY



SCHEDULE B

BID SET

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SG/LV/EM
CHECKED: CR

DOWL
5510 LONGLEY LANE
RENO, NEVADA 89511
PHONE: (775) 851-4788
FAX: (775) 851-0766
WWW.DOWL.COM

PROFESSIONAL ENGINEER — STATE OF NEVADA
STEFFI B. GAVIN
Exp. 6/30/23
CIVIL
No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
LEGEND AND ABBREVIATIONS
STOREY COUNTY NEVADA

SHEET NUMBER
G1.02
3 OF 14

FILE SPEC: P:\Client Projects\Redwood Materials, Inc 685\2369 Phase 2 Improvements\5.0 Drawings\5.6 Sheet Files\Schedule B\2369_SCH-B_G1.0X_GENERAL SHEETS.dwg
PLOT DATE: Mar 09, 2023 - 7:09pm

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PLOT DATE: Mar 09, 2023 - 7:09pm

PERU DRIVE

SHEET C1.01

SHEET C1.02

APN: 005-071-17
S.P.P.CO. D/B/A
NV ENERGY, INC.

APN: 005-081-13
TRI GENERAL IMPROVEMENT DISTRICT

APN: 005-011-48
SUPERNAP RENO LLC

EX POTABLE WATER STORAGE TANK

EX 3 MG PROCESS WATER STORAGE TANK

PUMP STATION SITE
SEE SCHEDULE B
SHEET C2.01

PROCESS WATER TRANSMISSION MAIN
SEE SCHEDULE A

TP #22-01

TP #22-02

USA PARKWAY

SCALE: 1" = 100'

100' 0 100' 200'

SCHEDULE B

BID SET

REDWOOD MATERIALS INC.

PHASE 2 PROCESS WATER IMPROVEMENT PROJECT

PROJECT OVERVIEW

STOREY COUNTY NEVADA

SHEET NUMBER C1.00

4 OF 14

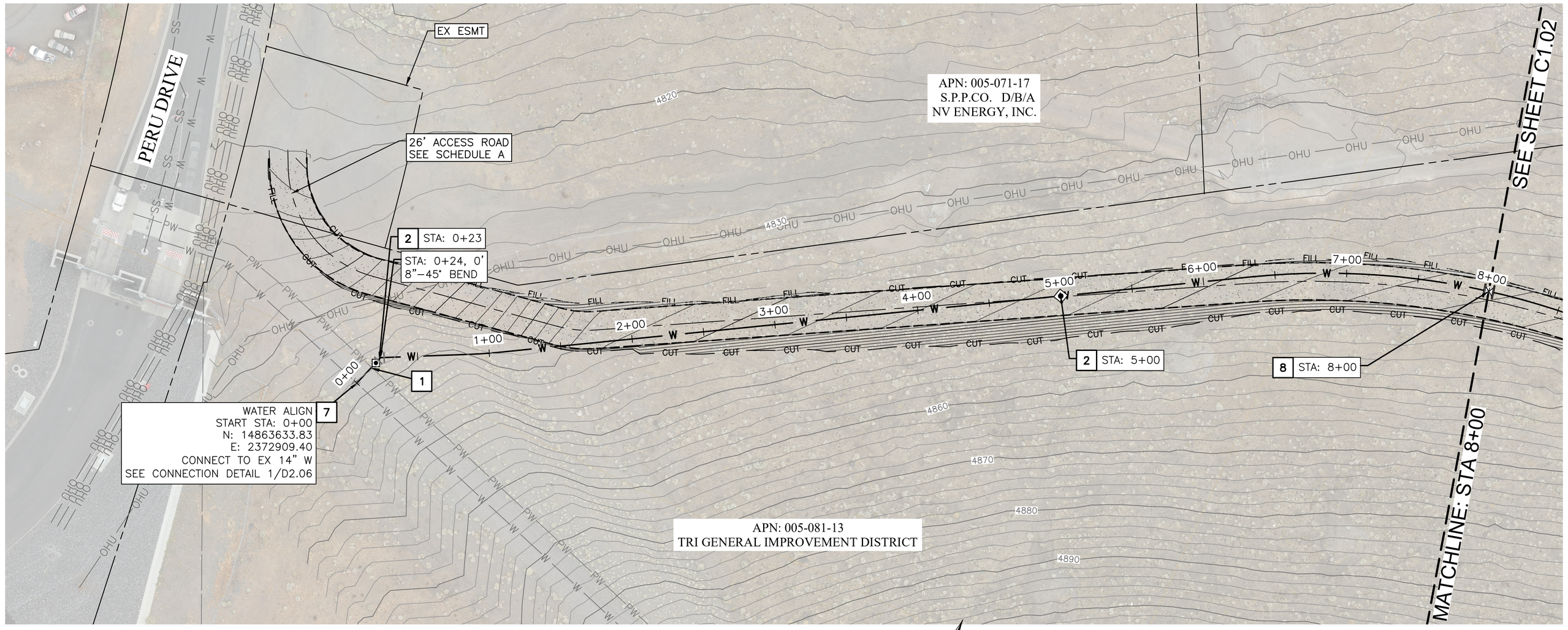
PROFESSIONAL ENGINEER
STATE OF NEVADA
No. 026476
STEFFI B GAVIN
Exp. 6/30/23
CIVIL
SIGNED: 03/10/2023

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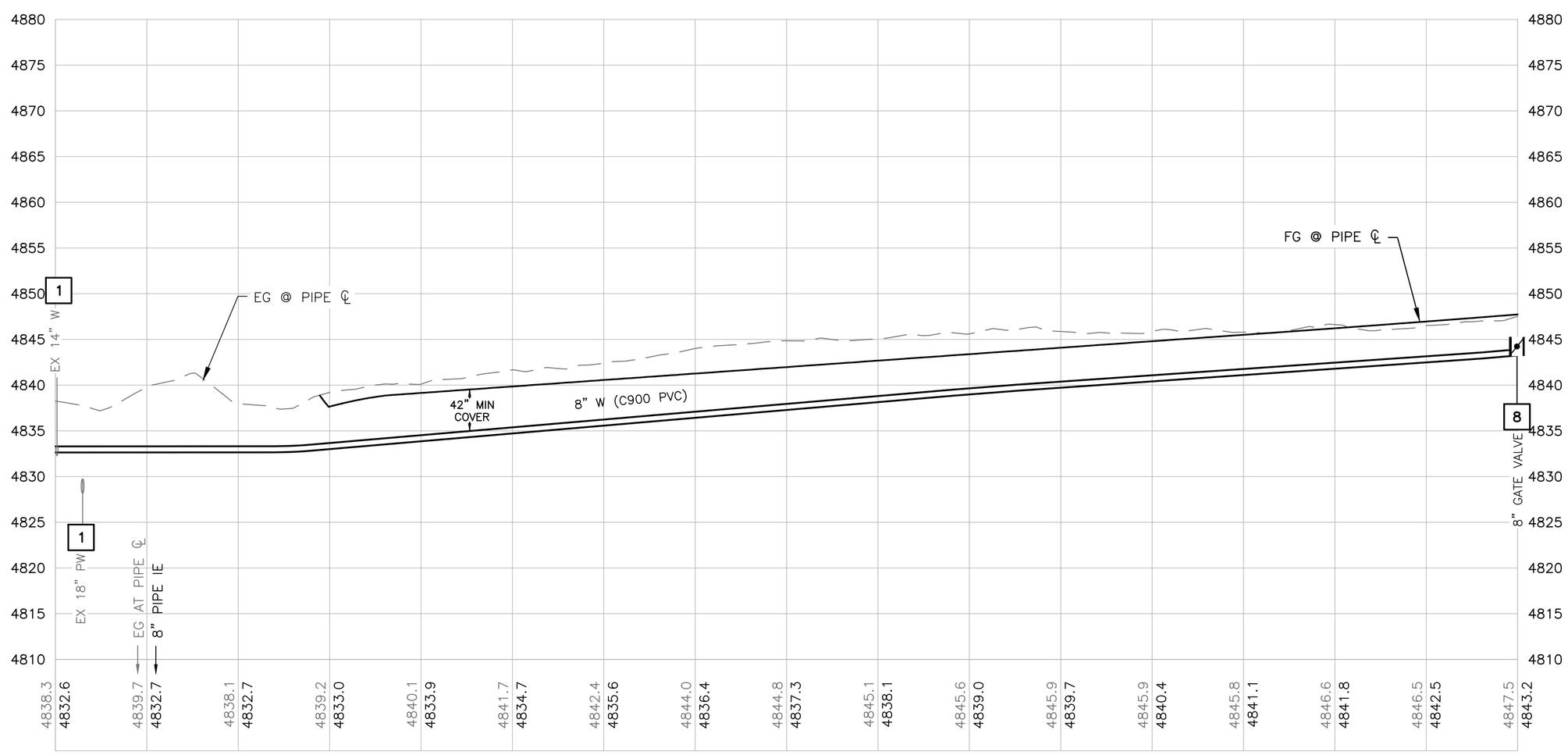
JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SG/LV/EM
CHECKED: CR

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE



PLAN VIEW
SCALE: 1"=50'



PROFILE VIEW
SCALE: H: 1"=50'
V: 1"=10'

SCALE: 1" = 50'
50' 0 50' 100'

GENERAL CONSTRUCTION NOTES:

A. EXISTING UTILITIES SHOWN ARE APPROXIMATE. CONTRACTOR SHALL POTHOLE UTILITIES PRIOR TO CONSTRUCTION TO VERIFY LOCATION AND EXISTING CONDITIONS.

B. CONTRACTOR SHALL PROTECT PRIVATE AND PUBLIC UTILITIES FROM DAMAGE WHEN TRENCHING ACROSS OR ADJACENT TO EXISTING UTILITIES.

C. CONSTRUCTION SHALL MAINTAIN MINIMUM HORIZONTAL AND VERTICAL CLEARANCE FROM ACTIVE ADJACENT UTILITIES.

D. PIPE TRENCHING SHALL BE IN ACCORDANCE WITH DETAIL 1/D2.01 (UNLESS OTHERWISE NOTED).

E. ALL FEATURES ON PRIVATE PROPERTY AFFECTED BY CONSTRUCTION ACTIVITIES, INCLUDING SURFACES, FENCING, LANDSCAPING, ETC., SHALL BE RESTORED BY THE CONTRACTOR TO EXISTING CONDITION OR BETTER.

F. TEMPORARY AND PERMANENT ACCESS EASEMENTS SHALL BE RESTORED TO NATURAL CONDITIONS.

G. USE OF TEMPORARY CONSTRUCTION STAGING AREAS SHALL BE COORDINATED WITH ENGINEER AND TRI GID. STAGING IS NOT PERMITTED WITHIN NDOT RIGHT-OF-WAY.

H. EXISTING SURFACE CONTOUR INTERVALS ARE 2' (MINOR) AND 10' (MAJOR). PROPOSED SURFACE CONTOUR INTERVALS ARE 1' (MINOR) AND 5' (MAJOR).

I. WATER MAIN PIPE SHALL BE RESTRAINED AT ALL BENDS, TEES AND DEAD ENDS. RESTRAINED PIPE LENGTH SHALL BE DETERMINED BASED ON MFG RECOMMENDATIONS OR PER DETAIL 2/D2.01, WHICHEVER IS MORE CONSERVATIVE. THE CONTRACTOR MAY USE BELL RESTRAINTS OR INTERNAL LOCKING SYSTEMS SUCH AS DIAMOND LOC OR APPROVED EQUAL.

J. PIPELINE SHALL BE CONSTRUCTED PER PLAN TO PREVENT ADDITIONAL HIGH POINTS.

POTABLE WATER NOTES:

1. EXISTING UTILITY CROSSING. CONTRACTOR TO POTHOLE PRIOR TO CONSTRUCTION TO VERIFY ADEQUATE CLEARANCE. SEE DETAIL SHEET D2.05 FOR CLEARANCE REQUIREMENTS.
2. TRACER WIRE TEST STATION, SEE DETAIL 2/D2.03
3. 1" AIR RELEASE VALVE ASSEMBLY, SEE DETAIL 1/D2.04
4. 1-1/4" METER, SEE DETAIL 2/D2.02
5. 1-1/4" RPPA BACKFLOW ASSEMBLY, SEE DETAIL 4/D2.02
6. FIRE HYDRANT ASSEMBLY, SEE DETAIL 3/D2.04
7. HOT TAP EXISTING POTABLE WATER MAIN. THE CONTRACTOR SHALL COORDINATE WORK WITH TRI GID.
8. 8" GATE VALVE (MJ), SEE DETAIL 1/D2.03

	DATE	APP	BY	DESCRIPTION	REVISION
ONE INCH AT FULL SCALE:					

JOB NO.: 2369
DATE: MARCH 2023
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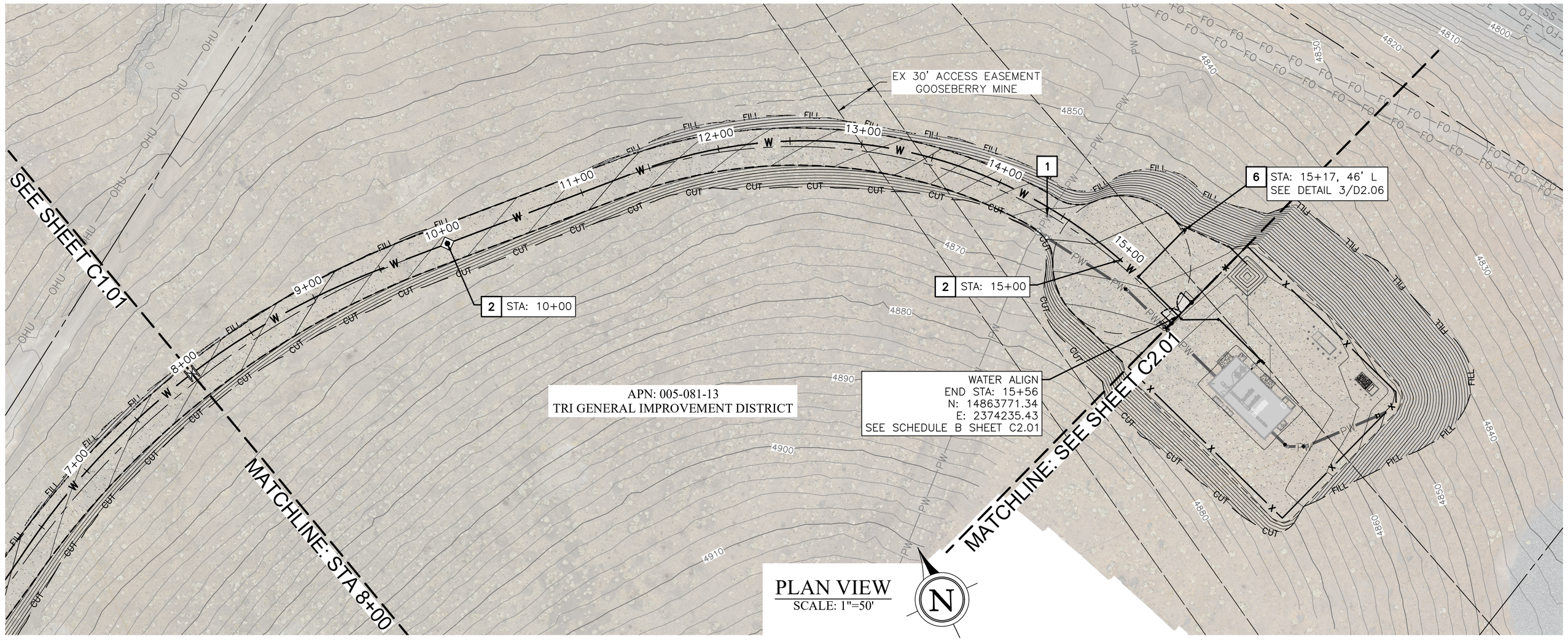
PROFESSIONAL ENGINEER STATE OF NEVADA
STEFFI B. GAVIN
Exp. 6/30/23
CIVIL
No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
WATER MAIN ALIGNMENT - PLAN & PROFILE
POTABLE WATER PROFILE STA. 0+00 TO STA. 8+00
STOREY COUNTY NEVADA

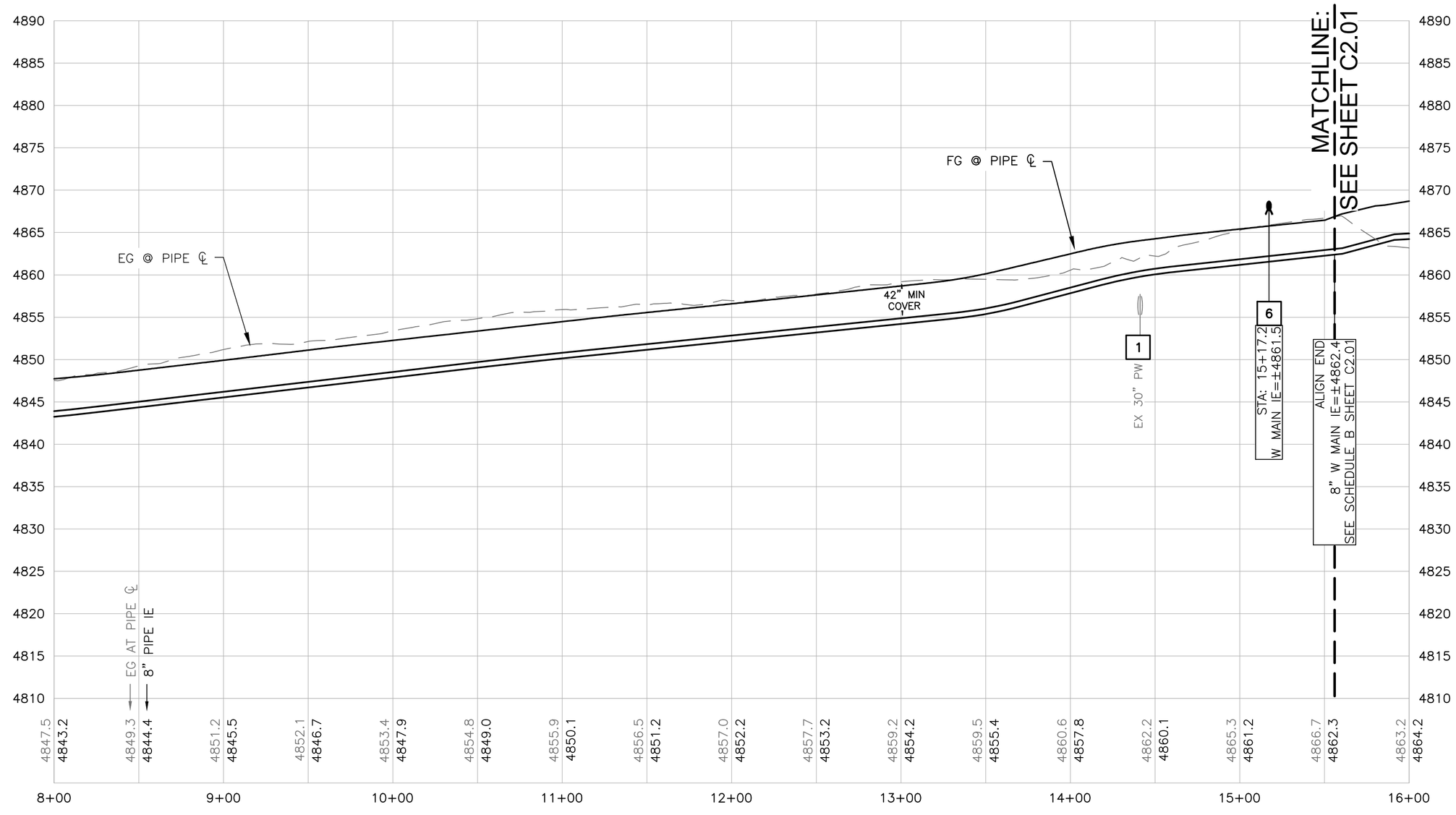
SHEET NUMBER
C1.01
5 OF 14

SCHEDULE B
BID SET

FILE SPEC: P:\Client Projects\Redwood Materials, Inc 685\2369 Phase 2 Improvements\5.0 Drawings\5.6 Sheet Files\Schedule B\2369_SCH-B_C1-WTR-PROF.dwg
PLOT DATE: Mar 09, 2023 - 7:10pm



PLAN VIEW
SCALE: 1"=50'



PROFILE VIEW
SCALE: H: 1"=50'
V: 1"=10'

SCALE: 1" = 50'
50' 0 50' 100'

GENERAL CONSTRUCTION NOTES:

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G. USE OF TEMPORARY CONSTRUCTION STAGING AREAS SHALL BE COORDINATED WITH ENGINEER AND TRI GID. STAGING IS NOT PERMITTED WITHIN NDOT RIGHT-OF-WAY.

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POTABLE WATER NOTES:

1. EXISTING UTILITY CROSSING. CONTRACTOR TO POTHOLE PRIOR TO CONSTRUCTION TO VERIFY ADEQUATE CLEARANCE. SEE DETAIL SHEET D2.05 FOR CLEARANCE REQUIREMENTS.
2. TRACER WIRE TEST STATION, SEE DETAIL 2/D2.03
3. 1" AIR RELEASE VALVE ASSEMBLY, SEE DETAIL 1/D2.04
4. 1-1/4" METER, SEE DETAIL 2/D2.02
5. 1-1/4" RPPA BACKFLOW ASSEMBLY, SEE DETAIL 4/D2.02
6. FIRE HYDRANT ASSEMBLY, SEE DETAIL 3/D2.04
7. HOT TAP EXISTING POTABLE WATER MAIN. THE CONTRACTOR SHALL COORDINATE WORK WITH TRI GID.
8. 8" GATE VALVE (MJ), SEE DETAIL 1/D2.03

SCHEDULE B

BID SET

REVISION	DESCRIPTION	BY	APP	DATE
	ONE INCH AT FULL SCALE:			

JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SS/JLV/EM
CHECKED: CR

DOWL
5510 LONGLEY LANE
RENO, NEVADA 89511
PHONE: (775) 851-4788
FAX: (775) 851-0766
WWW.DOWL.COM

PROFESSIONAL ENGINEER STATE OF NEVADA
STEFFI B. GAVIN
Exp. 6/30/23
CIVIL
No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
POTABLE WATER PROFILE STA. 8+00 TO END
STOREY COUNTY NEVADA

SHEET NUMBER
C1.02
6 OF 14

FILE SPEC: P:\Client Projects\Redwood Materials, Inc 685\2369 Phase 2 Improvements\5.0 Drawings\5.6 Sheet Files\Schedule B\2369_SCH-B_C1-WTR-PROF.dwg
PLOT DATE: Mar 09, 2023 - 7:10pm

FILE SPEC: P:\Client Projects\Redwood Materials, Inc 685\2369 Phase 2 Improvements\5.0 Drawings\5.6 Sheet Files\Schedule B\2369_SCH-B_C2_BPS SITE.dwg
PLOT DATE: Mar 09, 2023 - 7:10pm

POTABLE WATER NOTES:

1. 1" SERVICE TAP, SEE DETAIL 1/D2.02
2. TRACER WIRE TEST STATION, SEE DETAIL 2/D2.03
3. END OF LINE FLUSH VALVE ASSEMBLY, SEE DETAIL 2/D2.04
4. 1-1/4" METER, SEE DETAIL 2/D2.02
5. 1-1/4" RPPA BACKFLOW ASSEMBLY, SEE DETAIL 4/D2.02

SCHEDULE B

BID SET

REDWOOD MATERIALS INC.

PHASE 2 PROCESS WATER IMPROVEMENT PROJECT

PUMP STATION POTABLE WATER SITE PLAN

STOREY COUNTY NEVADA

PROFESSIONAL ENGINEER — STATE OF NEVADA — No. 026476 — STEFFI B. GAVIN — Exp. 6/30/23 — CIVIL — SIGNED: 03/10/2023

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5510 LONGLEY LANE
RENO, NEVADA 89511
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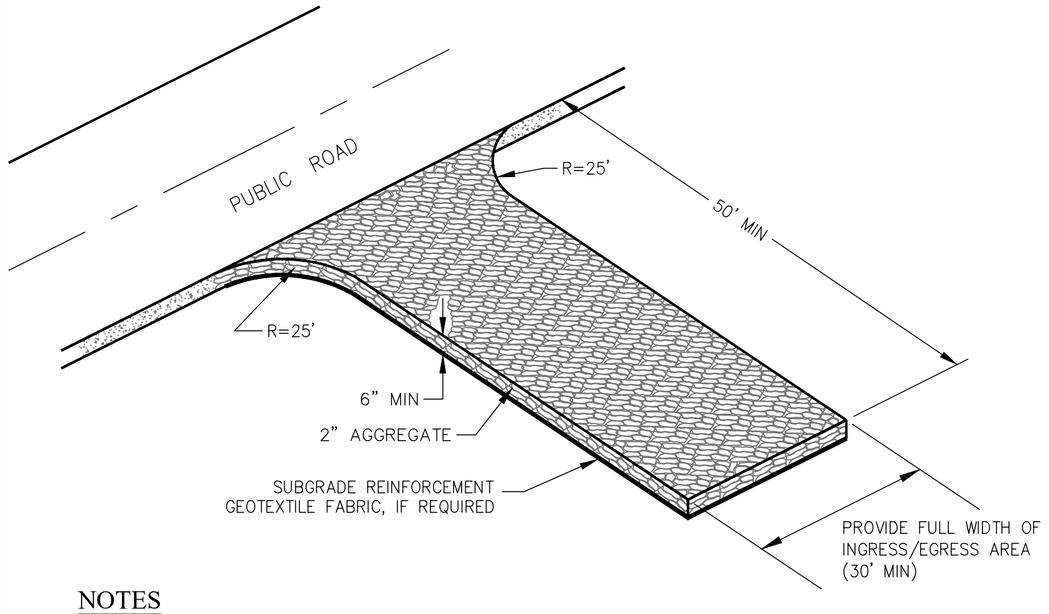
JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SG/LV/EM
CHECKED: CR

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

SHEET NUMBER C2.01

7 OF 14



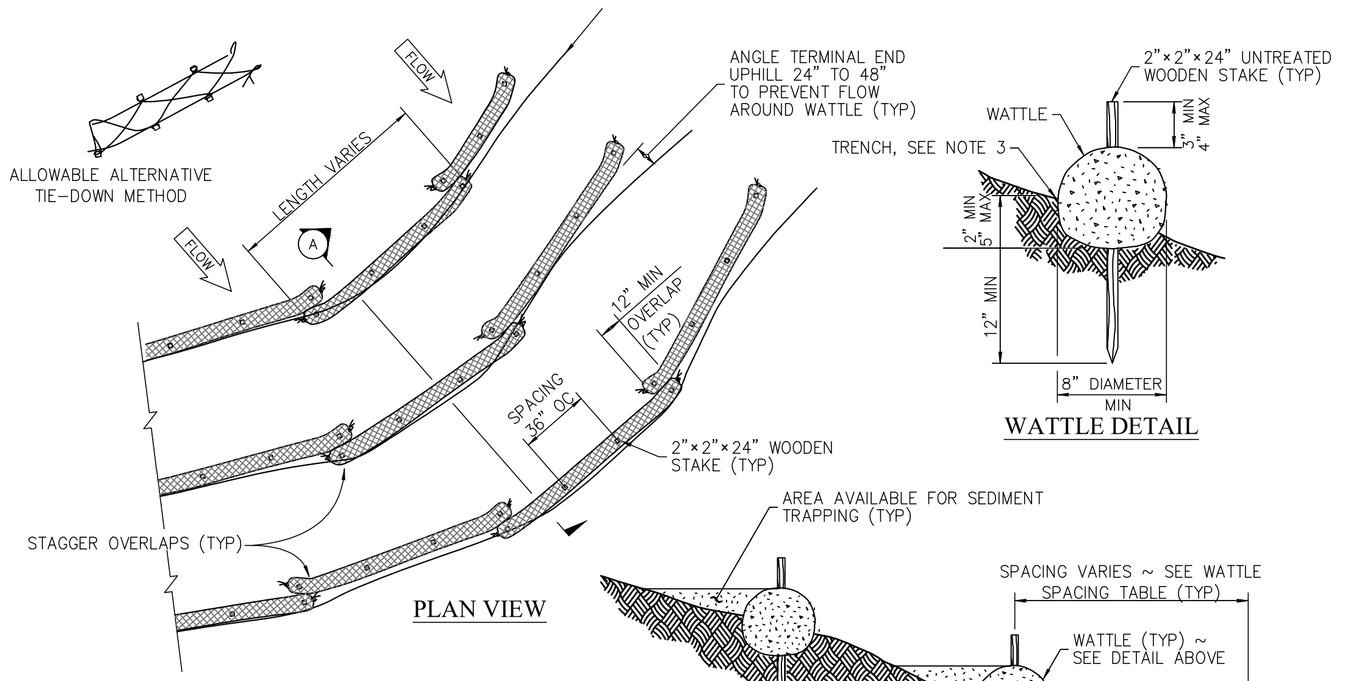
NOTES

1. A STABILIZED CONSTRUCTION ENTRANCE SHALL BE USED AT ALL POINTS OF CONSTRUCTION INGRESS AND EGRESS.
2. THE AGGREGATE SHALL BE 2 IN. CRUSHED ROCK OR 1 TO 3 IN. DIAMETER WASHED WELL-GRADED GRAVEL.
3. THE ENTRANCE SHALL BE PROPERLY GRADED TO PREVENT RUNOFF FROM LEAVING THE CONSTRUCTION SITE.
4. THE ENTRANCE SHALL BE CONSTRUCTED ON LEVEL GROUND.
5. PERIODIC TOP DRESSING WITH ADDITIONAL AGGREGATE SHALL BE PROVIDED TO ENSURE THE INTEGRITY OF THE ENTRANCE DURING CONSTRUCTION.
6. THE ENTRANCE SHALL BE INSPECTED MONTHLY AND AFTER EACH RAINFALL.
7. CRUSHED ROCK MATERIAL SHALL BE ADDED WHEN SURFACE VOIDS ARE NOT VISIBLE.
8. ALL SEDIMENT DEPOSITS ON PAVED ROADWAYS SHALL BE REMOVED WITHIN 24 HOURS.
9. THE CRUSHED ROCK AND GEOTEXTILE FABRIC SHALL BE REMOVED AT COMPLETION OF CONSTRUCTION.

CONSTRUCTION ENTRANCE DETAIL

SCALE: NTS

1 / –



NOTES

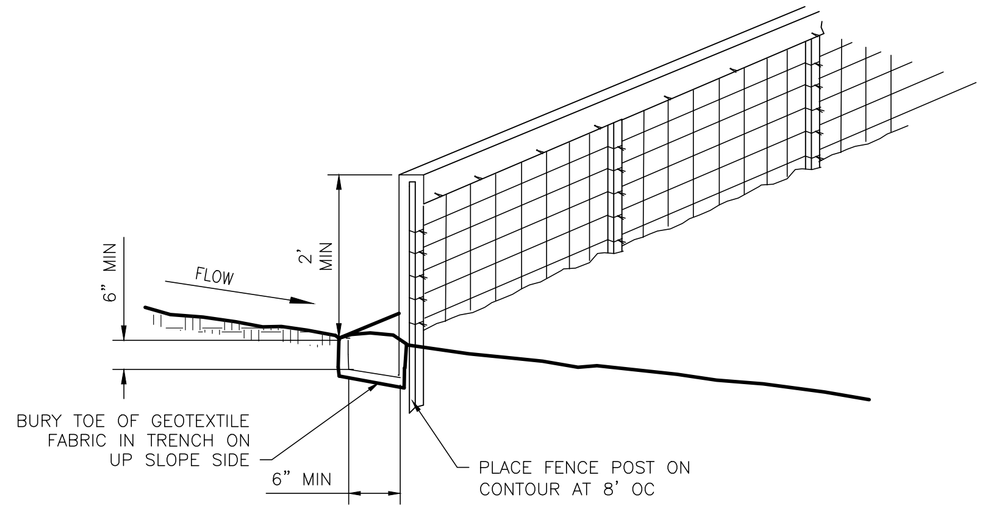
1. STRAW WATTLE MATERIALS AND INSTALLATION SHALL BE IN ACCORDANCE WITH STANDARD SPECIFICATIONS.
2. SECURELY KNOT EACH END OF WATTLE. OVERLAP ADJACENT WATTLE ENDS 12" BEHIND ONE ANOTHER AND SECURELY TIE TOGETHER.
3. COMPACT EXCAVATED SOIL AND TRENCHES AND PROVIDE ADDITIONAL STAKING NECESSARY TO PREVENT UNDERCUTTING.
4. INSTALL WATTLE PERPENDICULAR TO FLOW ALONG CONTOURS.
5. WATTLES SHALL BE INSPECTED REGULARLY, AND IMMEDIATELY AFTER A RAINFALL PRODUCES RUNOFF, TO ENSURE THEY REMAIN THOROUGHLY ENTRENCHED AND IN CONTACT WITH THE SOIL.

8" DIAMETER WATTLE SPACING TABLE	
SLOPE	MAXIMUM SPACING
1H : 1V	10' – 0"
2H : 1V	20' – 0"
3H : 1V	30' – 0"
4H : 1V	40' – 0"

STRAW WATTLE DETAIL

SCALE: NTS

2 / –



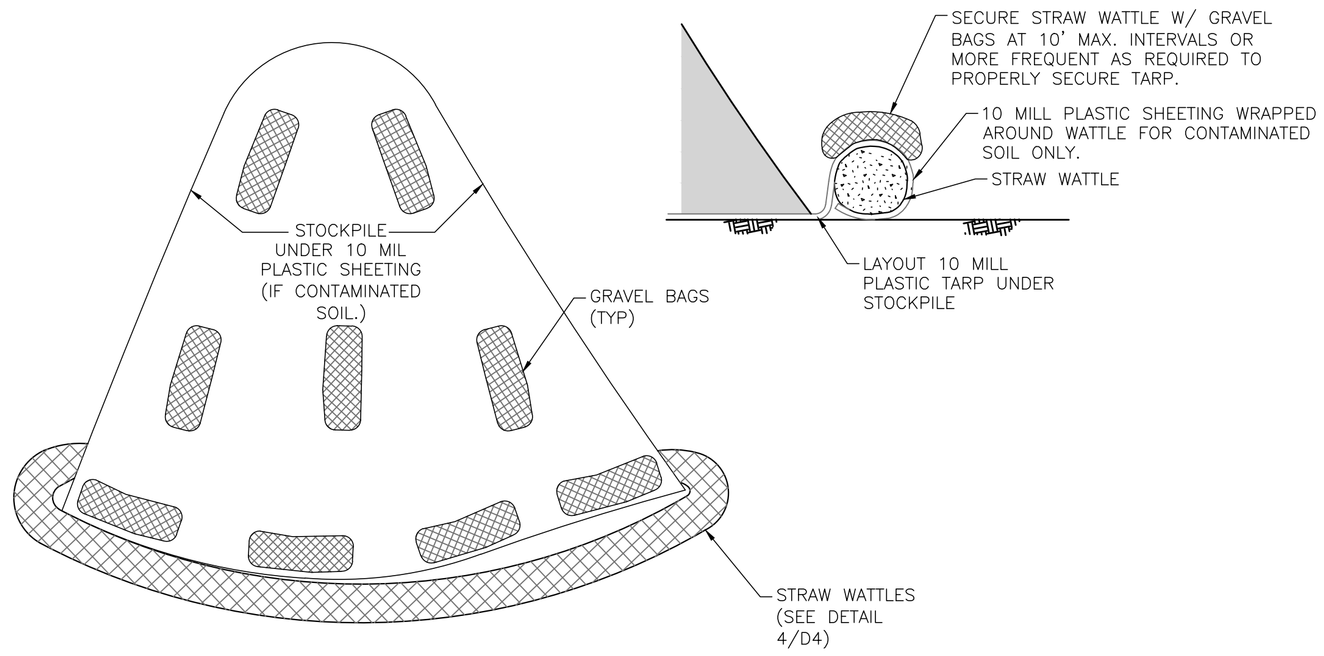
NOTES

1. GEOTEXTILE FABRIC FENCE SHALL BE INSTALLED PRIOR TO CONSTRUCTION TO MITIGATE THE EFFECTS OF EROSION. ALL TEMPORARY FENCING SHALL BE REMOVED UPON COMPLETION OF THE PROJECT.
2. SILT FENCE SHALL BE CONSTRUCTED WITH A 36" MINIMUM SETBACK FROM THE TOE OF SLOPE IF PRESENT.
3. CONTRACTOR IS RESPONSIBLE FOR DAILY MAINTENANCE OF SILT FENCE TO PREVENT EROSION AT ALL TIMES DURING CONSTRUCTION ACTIVITIES.

SILT FENCE DETAIL

SCALE: NTS

3 / –



NOTES:

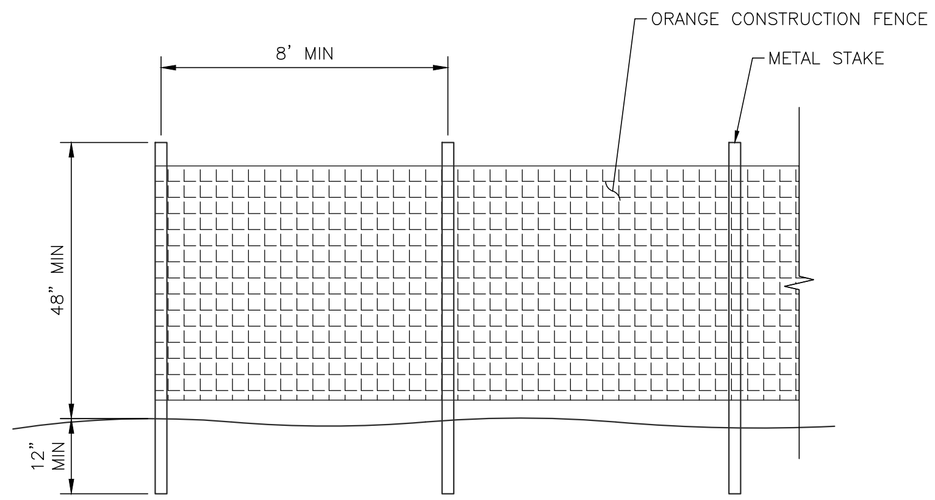
1. STOCKPILES SHALL BE LOCATED AWAY FROM FLOWING WATER AND INLETS.
2. LOOSE SOILS SHALL BE PROTECTED FROM WIND AND WATER EROSION.

   IF CONTAMINATED SOIL MUST BE STOCKPILED ON SITE, 10 MILL PLASTIC TARPS WILL BE PLACED UNDER CONTAMINATED SOIL AND WRAP TARP ENDS AS SHOWN ABOVE.
3. IF CONTAMINATED SOLIDS ARE PRESENT, USE PLASTIC TARP TO COVER CONTAMINATED SOIL WITH GRAVEL BAGS USED TO SECURE TARP.

STOCKPILE PROTECTION DETAIL

SCALE: NTS

4 / –



NOTES

1. TEMPORARY FENCING SHALL BE MAINTAINED AT ALL TIMES DURING CONSTRUCTION ACTIVITIES. INSPECTIONS SHALL BE MADE DAILY AND ANY DOWNED SECTIONS SHALL BE REPAIRED IMMEDIATELY.

TEMPORARY PROTECTION FENCING DETAIL

SCALE: NTS

5 / –

SCHEDULE B

BID SET

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
DATE: MARCH 2023
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DESIGNED: SG
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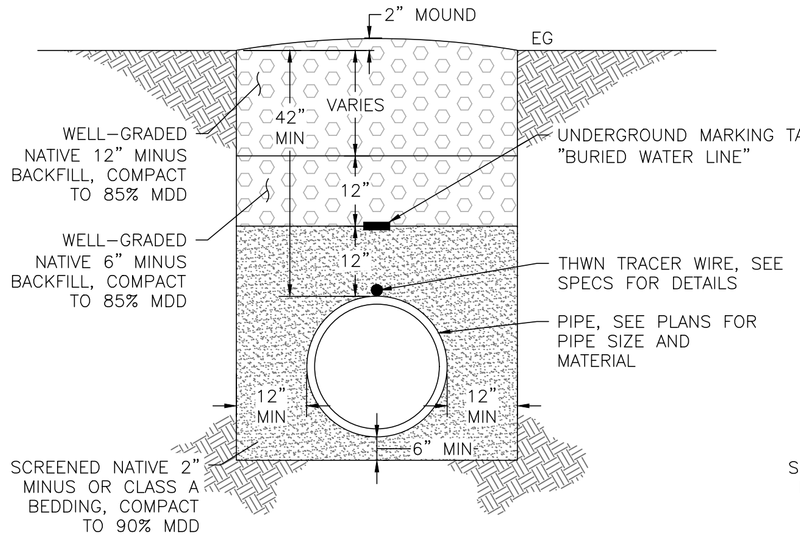
DOWL
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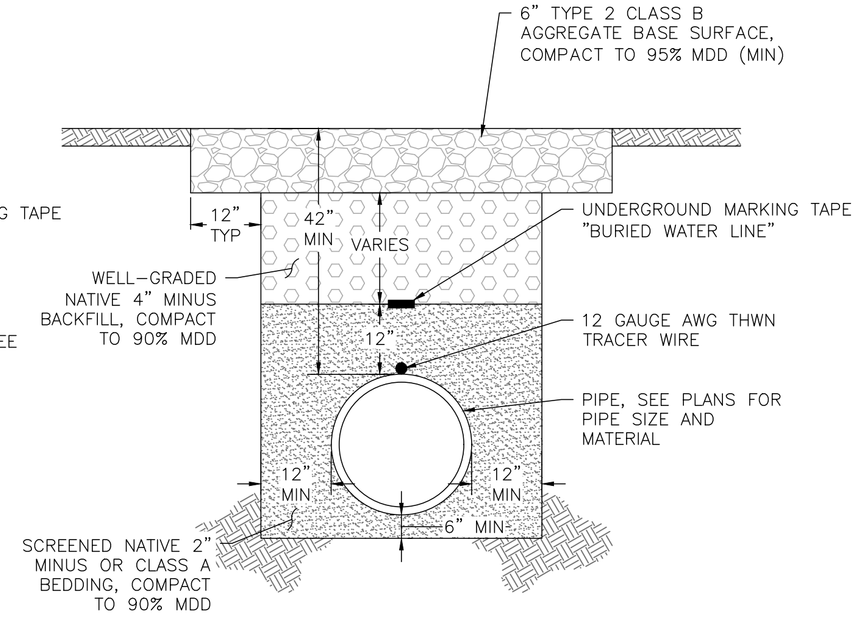
REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
EROSION CONTROL DETAILS
STOREY COUNTY NEVADA

SHEET NUMBER
D1.01
8 OF 14

FILE SPEC: P:\Client Projects\Redwood Materials, Inc 685\2369 Phase 2 Improvements\5.0 Drawings\5.6 Sheet Files\Schedule B\2369_SCH-B_D-__DETAILS.dwg
PLOT DATE: Mar 09, 2023 - 7:10pm



NON-TRAVELWAY



TRAVELWAY

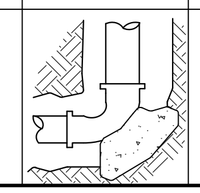
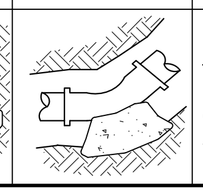
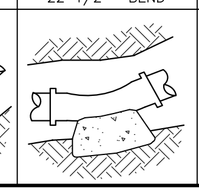
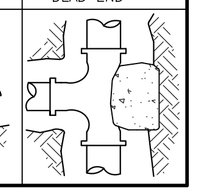
NOTES

1. ALL TRENCHING SHALL COMPLY WITH OSHA SHORING REQUIREMENTS.
2. DUCTILE IRON PIPE AND FITTINGS SHALL BE ENCASED WITH POLYETHYLENE.

TRENCH DETAIL

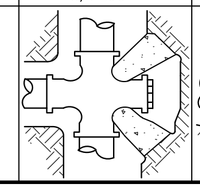
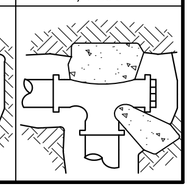
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SCALE: NTS

TYPE OF FITTING	90° BEND	45° BEND	11 1/4° OR 22 1/2° BEND	TEE OR DEAD END
TYPICAL INSTALLATION				

THRUST BLOCK BEARING AREA (SQ FT)

TYPE OF FITTING		90° BEND	45° BEND	11 1/4° OR 22 1/2° BEND	TEE OR DEAD END	TEE W/PLUG	CROSS W/PLUG
SIZE OF PIPE	4"	2	1	1	2	2	2
	6"	4	4	2	4	4	4
	8"	7	4	2	5	7	7
	10"	12	6	3	8	12	12
	12"	16	10	5	12	16	16
	14"	20	12	6	14	20	20
	16"	27	15	8	18	27	27
	18"	45	25	13	32	45	45
	24"	65	35	18	46	65	65

TYPE OF FITTING	CROSS W/PLUG	TEE W/PLUG
TYPICAL INSTALLATION		

NOTES

1. THRUST BLOCK CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 4,000 PSI @ 28 DAYS.
2. AREAS GIVEN ARE FOR CLASS 150 PIPE AT WORKING AND TESTING PRESSURE OF 150 PSI, WITH 2,000 PSF BEARING CAPACITY. INSTALLATIONS USING DIFFERENT PIPE, TEST PRESSURES, AND/OR SOIL TYPES SHOULD HAVE AREAS ADJUSTED ACCORDINGLY, SUBJECT TO THE APPROVAL OF THE ENGINEER.
3. THRUST BLOCKS SHALL BE POURED AGAINST UNDISTURBED SOIL.
4. JOINTS, FLANGES, NUTS, BOLTS AND FACE OF PLUGS SHALL BE KEPT CLEAR OF CONCRETE.

THRUST BLOCK BEARING AREA CHART

4

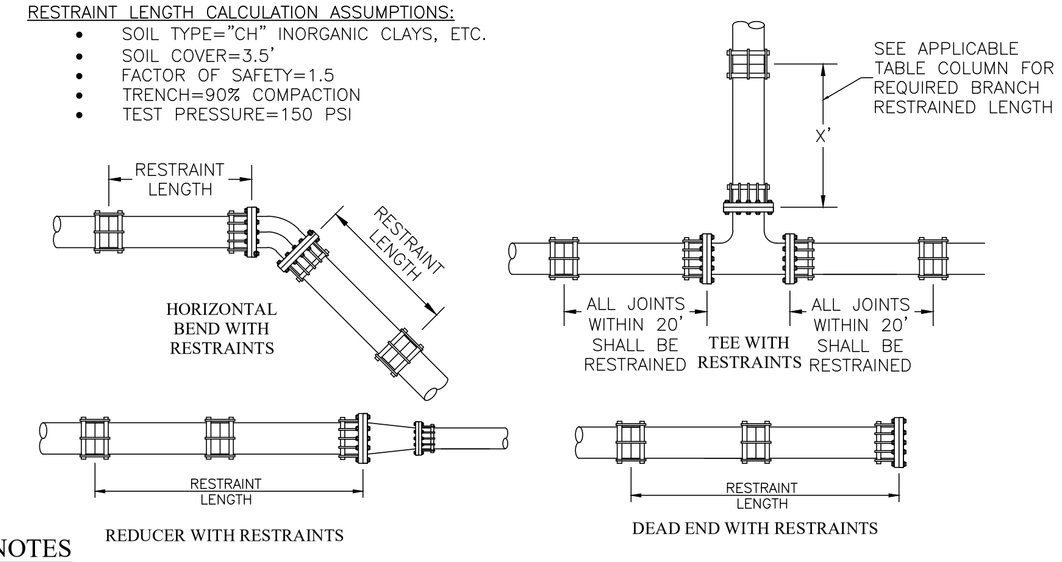
SCALE: NTS

DI PIPE - RESTRAINT LENGTH CHART (FT)												
	TEES (SEE NOTE 3)		BENDS					REDUCERS (SEE NOTE 4)				
PIPE ø (IN)	BRANCH/RUN (IF LENGTH TO FIRST JOINT ALONG RUN=20')	BRANCH/RUN (IF LENGTH TO FIRST JOINT ALONG RUN<20')	90°	45°	22.5°	11.25°	DEAD END	12" x PIPE ø	10" x PIPE ø	8" x PIPE ø	6" x PIPE ø	4" x PIPE ø
4"	1/20	24/20	11	5	3	2	23	149	98	58	24	N/A
6"	2/20	38/20	16	7	4	2	33	85	50	23	N/A	17
8"	17/20	54/20	20	9	4	2	43	47	21	N/A	18	31
10"	29/20	67/20	24	10	5	3	51	20	N/A	17	31	42
12"	43/20	81/20	28	12	6	3	60	N/A	18	32	44	52

PVC PIPE - RESTRAINT LENGTH CHART (FT)												
	TEES (SEE NOTE 3)		BENDS					REDUCERS (SEE NOTE 4)				
PIPE ø (IN)	BRANCH/RUN (IF LENGTH TO FIRST JOINT ALONG RUN=20')	BRANCH/RUN (IF LENGTH TO FIRST JOINT ALONG RUN<20')	90°	45°	22.5°	11.25°	DEAD END	12" x PIPE ø	10" x PIPE ø	8" x PIPE ø	6" x PIPE ø	4" x PIPE ø
4"	1/20	24/20	14	6	3	2	36	232	154	90	37	N/A
6"	2/20	38/20	19	8	4	2	50	132	79	35	N/A	26
8"	17/20	54/20	24	10	5	3	66	73	33	N/A	28	48
10"	29/20	67/20	29	12	6	3	79	32	N/A	27	49	64
12"	43/20	81/20	34	14	7	4	93	N/A	28	50	68	81

RESTRAINT LENGTH CALCULATION ASSUMPTIONS:

- SOIL TYPE="CH" INORGANIC CLAYS, ETC.
- SOIL COVER=3.5'
- FACTOR OF SAFETY=1.5
- TRENCH=90% COMPACTION
- TEST PRESSURE=150 PSI



NOTES

1. IF BELL RESTRAINTS ARE USED ACCORDING TO THIS CHART, THRUST BLOCKS ARE NOT REQUIRED ON BENDS, TEES, HYDRANTS, AND VALVES. OWNER'S REPRESENTATIVE MAY REQUIRE USE OF THRUST BLOCKS DEPENDING ON SOIL CONDITIONS.
2. CONTRACTOR SHALL SUBMIT RESTRAINT CAPABILITY OF THE BELL RESTRAINT SUPPLIED FOR APPROVAL BY ENGINEER PRIOR TO USE.
3. IF FULL 20' STICK OF PIPE IS NOT INSTALLED IN 'RUN' DIRECTION OF TEE, THEN 'BRANCH' DIRECTION WILL BE RESTRAINED TO A LENGTH INDICATED IN COLUMN "BRANCH/RUN (IF LENGTH TO FIRST JOINT ALONG RUN < 20')". MINIMUM LENGTH TO FIRST JOINT ALONG RUN IS 5 FEET.
4. ALL RESTRAINTS TO BE PLACED ON LARGE SIDE OF THE REDUCER.
5. RESTRAINED LENGTHS APPLICABLE FOR HORIZONTAL AND VERTICAL BENDS.
6. ALL JOINTS WITHIN THE CALCULATED LENGTH MUST BE RESTRAINED.
7. IF DISTANCE BETWEEN FITTINGS IS LESS THAN OR EQUAL TO THE CALCULATED RESTRAINT LENGTH, RESTRAIN ALL JOINTS BETWEEN FITTINGS.

JOINT RESTRAINT CHART DETAIL

2

SCALE: NTS

NOT USED

3

SCALE: NTS

SCHEDULE B

BID SET

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
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CHECKED: CR

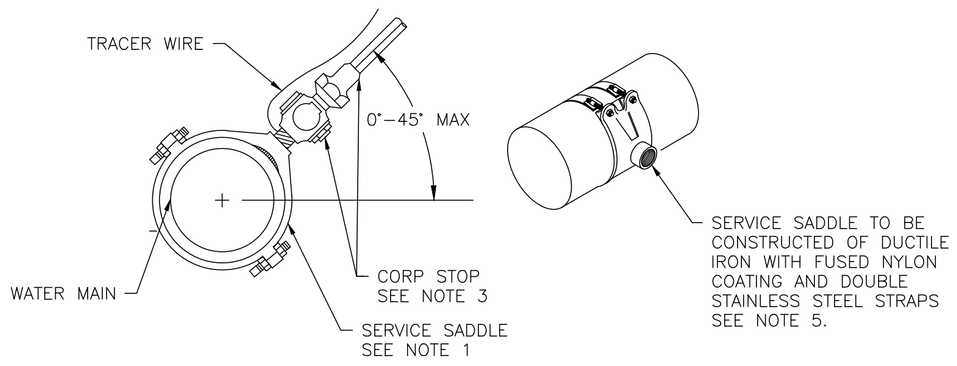
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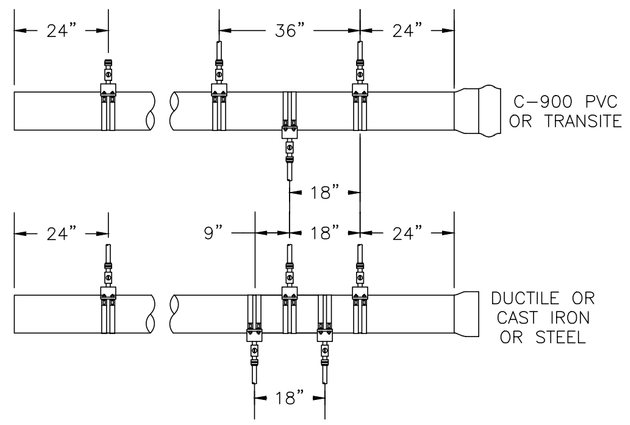
PROFESSIONAL ENGINEER STATE OF NEVADA
STEFFI B. GAVIN
Exp. 6/30/23
CIVIL
No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
POTABLE WATER DETAILS
NEVADA
STOREY COUNTY

SHEET NUMBER
D2.01
9 OF 14

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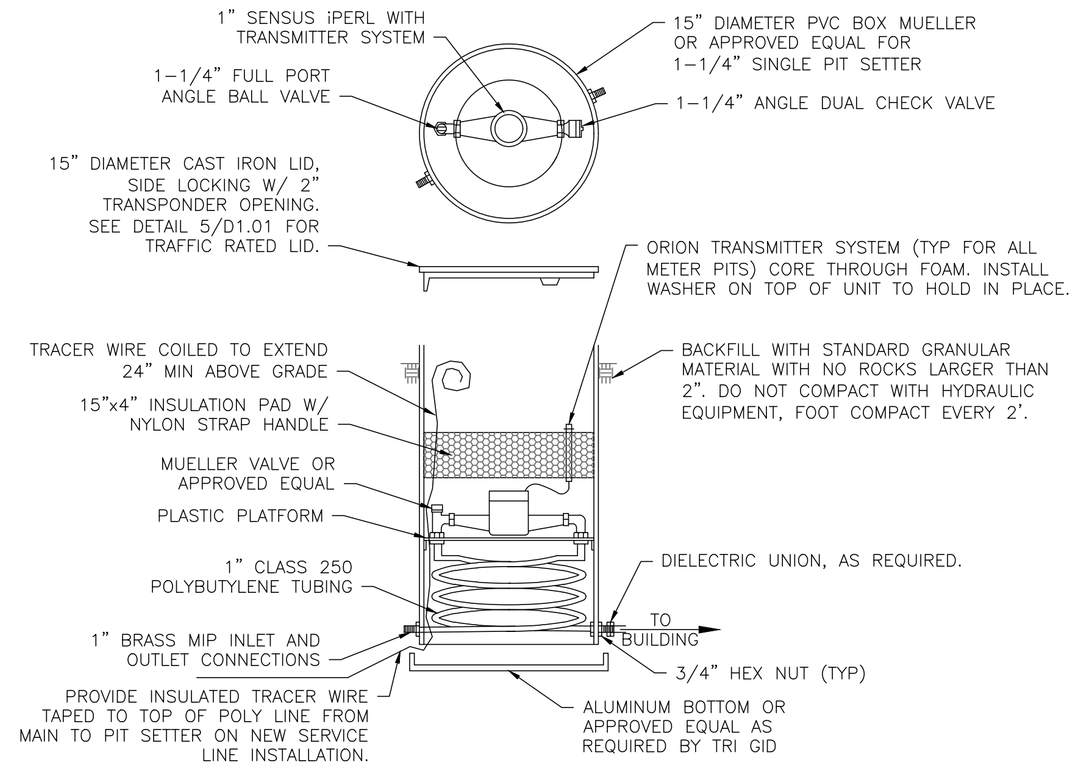




NOTES:
1. SERVICE SADDLE SIZE IS DEPENDENT UPON THE SIZE AND TYPE OF MAIN.
2. SIDR–7 IPS PE PIPE OR TYPE K COPPER.
3. CORP STOP VALVE SHALL BE MIP x MIP WITH 2" COMPRESSION COUPLING MIP x COMPRESSION BASED ON SERVICE LINE MATERIAL.
4. STAINLESS STEEL PIPE STIFFENERS SHALL BE USED FOR ALL ENDS OF PE PIPE.
5. CONTRACTOR/OWNER SHALL SUBMIT MATERIALS LIST TO ENGINEER FOR REVIEW AND APPROVAL PRIOR TO INSTALLATION.
6. INSTALLATION TO BE REVIEWED BY OWNERS REPRESENTATIVE PRIOR TO BACKFILL.

SERVICE TAP (2" OR SMALLER) DETAIL
SCALE: NTS

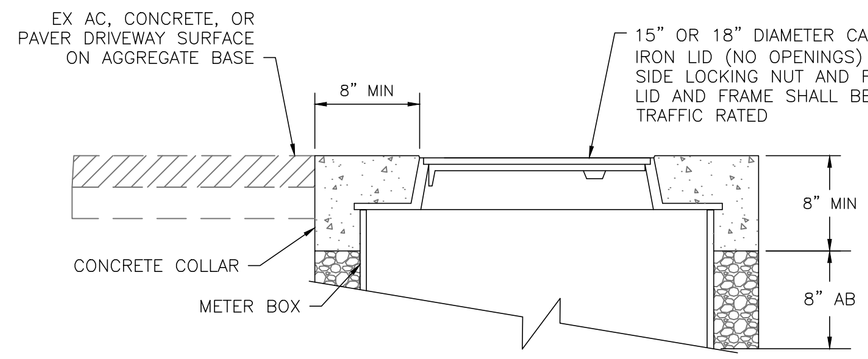
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GENERAL NOTES
1. SERVICE LINE–SIZE AS SHOWN (1") WITH REQUIRED COUPLING ADAPTER.
2. PIT SETTER EXTENSION SHALL ONLY BE USED UPON APPROVAL BY TRI GID.
3. SET METER PITS 1" ABOVE FINISH GRADE, IF IN UNPAVED SURFACE.
4. A 3' NYLON ROPE TO BE ATTACHED TO THE INSULATION PAD, IF HANDLE NOT PRESENT.
5. ALL METERS NEED TO REGISTER IN GALLONS, AND SHALL BE SENSUS iPERL WITH TRANSMITTER SYSTEM.

SINGLE WATER METER PIT DETAIL
SCALE: NTS

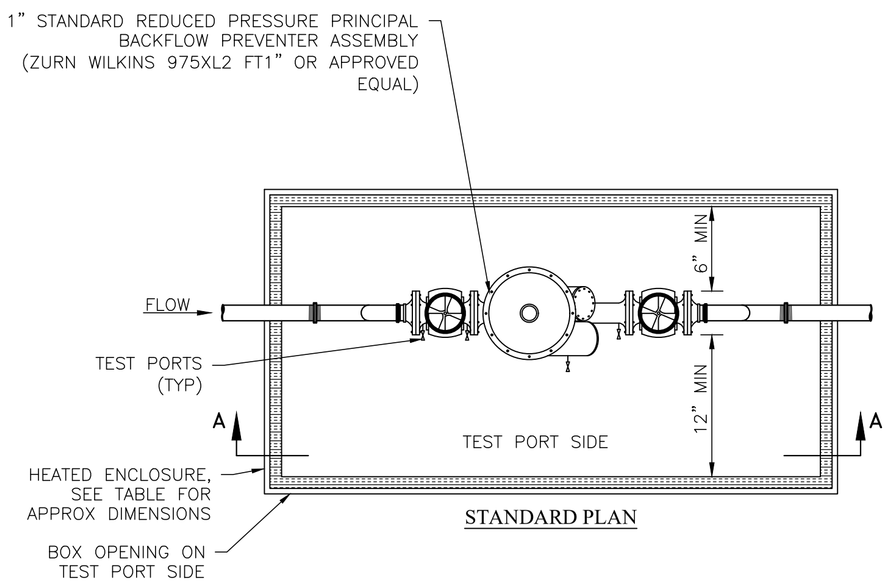
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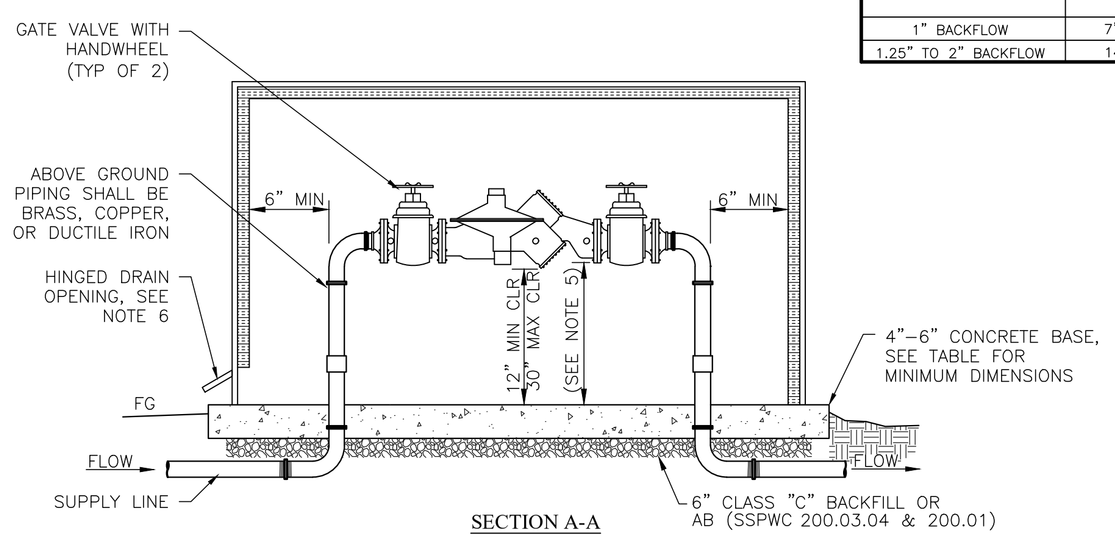
NOTES:
1. CONCRETE COLLAR SHALL BE 4000 PSI PER SPECIFICATIONS. COLLAR SHALL EXTEND 1/4" ABOVE LID ELEVATION.
2. REINFORCING SHALL CONSIST OF COLLATED, FIBRILLATED, POLYPROPYLENE FIBERS AS MANUFACTURED BY FIBERMESH OR APPROVED EQUAL. USE 1–1/2LBS. PER CY ON CONCRETE.
3. AGGREGATE BASE SHALL BE TYPE 2 CLASS B AGGREGATE BASE COMPACTED TO A MIN 95% MAXIMUM DRY DENSITY.

TRAFFIC RATED METER LID (15" OR 18" PIT SETTER) DETAIL
SCALE: NTS

3



STANDARD PLAN



SECTION A-A

MINIMUM BACKFLOW PREVENTER ENCLOSURE AND CONCRETE PAD DIMENSIONS		
DESCRIPTION	ENCLOSURE DIMENSIONS (WxLxH)	CONCRETE PAD DIMENSIONS (WxL)
1" BACKFLOW	7"x32"x22"	11"x36"
1.25" TO 2" BACKFLOW	14"x43"x29"	18"x47"

NOTES
1. REDUCED PRESSURE PRINCIPLE BACKFLOW ASSEMBLY SHALL COMPLY WITH AWWA C511, BE USC APPROVED, BE APPROVED BY THE OWNER AND BY THE ENGINEER, AND BE TESTED BY AN APPROVED CERTIFIED BACKFLOW ASSEMBLY TESTER (TO BE PROVIDED BY CONTRACTOR) PRIOR TO APPROVAL OF ANY CERTIFICATE OF OCCUPANCY OR FINAL INSPECTION.
2. NO OUTLET TEE, TAP OR CONNECTION BETWEEN SERVICE CONNECTION AND BACKFLOW PREVENTION ASSEMBLY. LOCATE DIRECTLY BEHIND WATER METER, ALL OTHER LOCATIONS REQUIRE PRIOR APPROVAL BY THE ENGINEER OR OWNER.
3. INSTALL ADEQUATE DRAINAGE TO MAINTAIN AIR GAP, REFER TO RELIEF VALVE DISCHARGE RATE FOR SIZING.
4. HEAT SOURCE MUST BE CERTIFIED FOR WET/DAMP APPLICATIONS PER ASSE 1060 CLASS 1.
5. PIPE SUPPORTS REQUIRED FOR ASSEMBLIES 2.5" AND LARGER.
6. THE ENCLOSURE SHALL HAVE A FULLY INSULATED DRAIN PANEL DESIGNED TO REMAIN CLOSED EXCEPT WHEN THE BACKFLOW PREVENTION ASSEMBLY IS DISCHARGING WATER. THE DRAIN PANEL SHALL BE SIZED TO ACCOMMODATE THE MAXIMUM DISCHARGE FOR BACKFLOW INSTALLATION. ENCLOSURE SHALL BE SAFE–T–COVER MODEL 100S–AL/MODEL 200S–AL (MODEL BASED ON BACKFLOW PREVENTER SIZE) OR APPROVED EQUAL.

BACKFLOW PREVENTION ASSEMBLY DETAIL
SCALE: NTS

4

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

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DATE: MARCH 2023
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DESIGNED: SG
DRAWN: SG/JLV/EM
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STEFFI B. GAVIN
Exp. 6/30/23
CIVIL
No. 026476
SIGNED: 03/10/2023

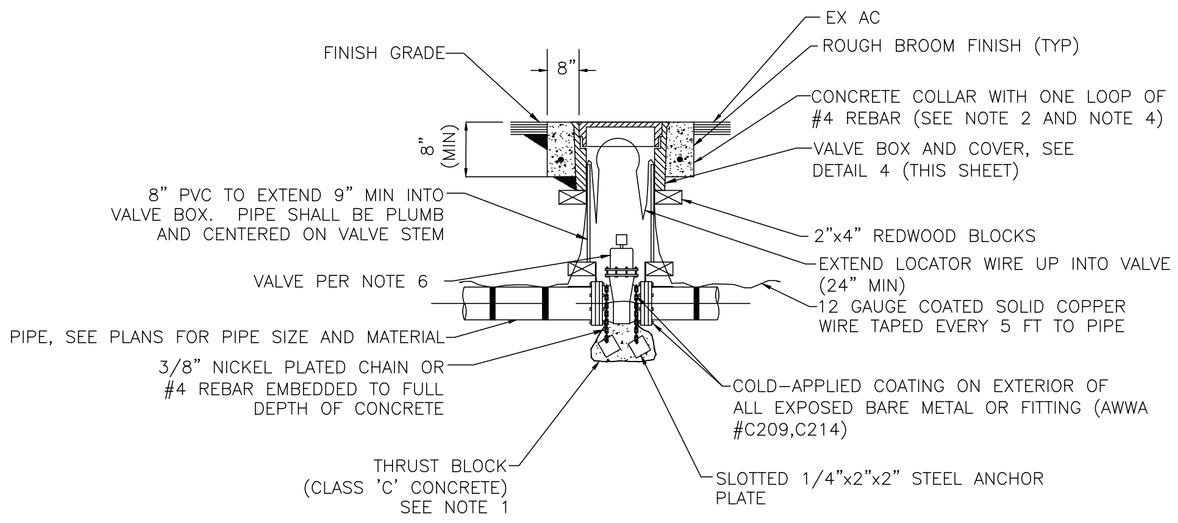
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PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
POTABLE WATER DETAILS
STOREY COUNTY NEVADA

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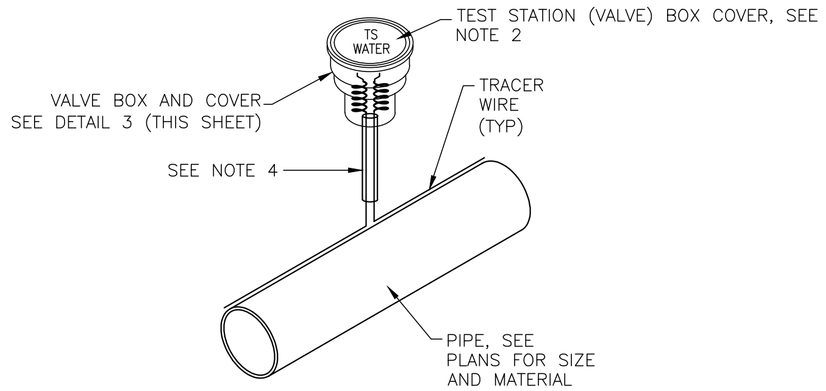
NOTES

1. SEE DETAIL 4/D2.01 FOR THRUST BLOCK SIZE. (MATERIAL USED FOR THRUST BLOCKING SHOULD NOT PREVENT ACCESS TO THE BOLT ASSEMBLY). FOR SIZES LARGER THAN 12" GATE VALVE SHALL BE FULLY RESTRAINED.
2. CONCRETE SHALL MEET THE REQUIREMENTS OF THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION. REBAR SHALL ONLY BE USED WHEN THE VALVE BOX IS LOCATED OUTSIDE PAVED AREAS.
3. IN ALL AREAS, LIDS SHALL BE SET FLUSH WITH FINISH GRADE UNLESS OTHERWISE NOTED. ALL VALVE COVERS SHALL BE MARKED "WATER".
4. THE CONCRETE COLLAR SHALL BE LEFT 2-1/2" – 3" BELOW FINISHED ASPHALT SURFACE. APPLY AN APPROVED TACK COAT AND FILL VOID BETWEEN ADJACENT PAVEMENT AND FRAME WITH TYPE 3 ASPHALT PAVING. CHIP OR FOG SEAL PAVED SURFACE. EXCEPTION: WHEN STRUCTURE NOT LOCATED IN ASPHALT PAVEMENT OR IN AN UNPAVED AREA, EXTEND CONCRETE TO FINISH GRADE. ALL CUTS IN ASPHALT SHALL BE STRAIGHT AND EVEN.
5. SPLICES IN WIRE SHALL BE CONNECTED BY SOLDER OR WIRE NUTS AND WRAPPED WITH UL LISTED ELECTRICAL TAPE.
6. FULL FLOW DESIGN, O-RING SEAL, EPOXY COATED INSIDE AND OUT, RESILIENT WEDGE, AWWA APPROVED. VALVES SHALL BE APPROVED MUELLER VALVES OR EQUAL.
7. 48" MAXIMUM TO THE NUT OR ADD A VALVE EXTENSION.

BURIED GATE VALVE AND VALVE BOX DETAIL

SCALE: NONE

1 / –



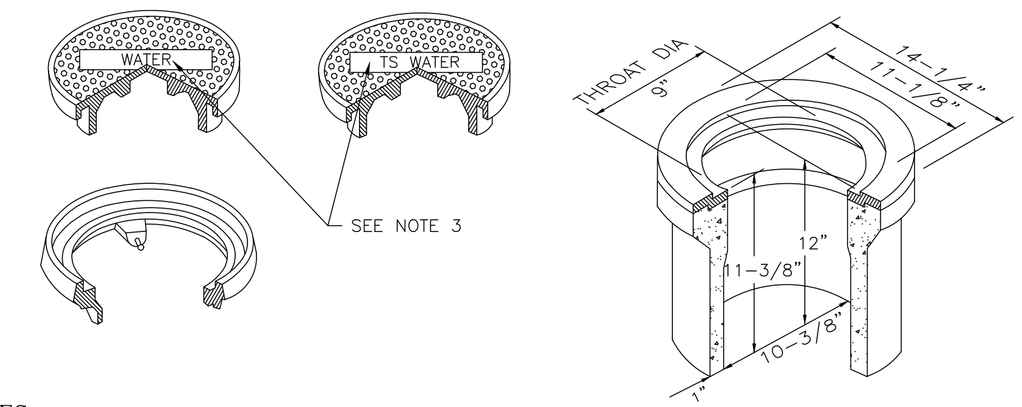
NOTES

1. TEST STATIONS SHALL BE PLACED AT APPROXIMATE MAXIMUM INTERVALS OF 500 FEET ALONG THE PIPE AND ±1 FOOT UPSTATION OF ALL BENDS.
2. TEST STATION BOX COVER SHALL BE MARKED AS "TS WATER" OR SIMILAR.
3. TEST WIRE TO BE LONG ENOUGH TO EXTEND 4 FEET ABOVE GROUND LEVEL AND SHALL TERMINATE IN TEST STATION BOX.
4. USE 3/4" PVC OR PE PIPE AS A WIRE CONDUCTOR PIPE. PLACE APPROXIMATELY 6-INCHES ABOVE CARRIER PIPE AND INTO TEST STATION BOX.

TRACER WIRE TEST STATION DETAIL

SCALE: NONE

2 / –



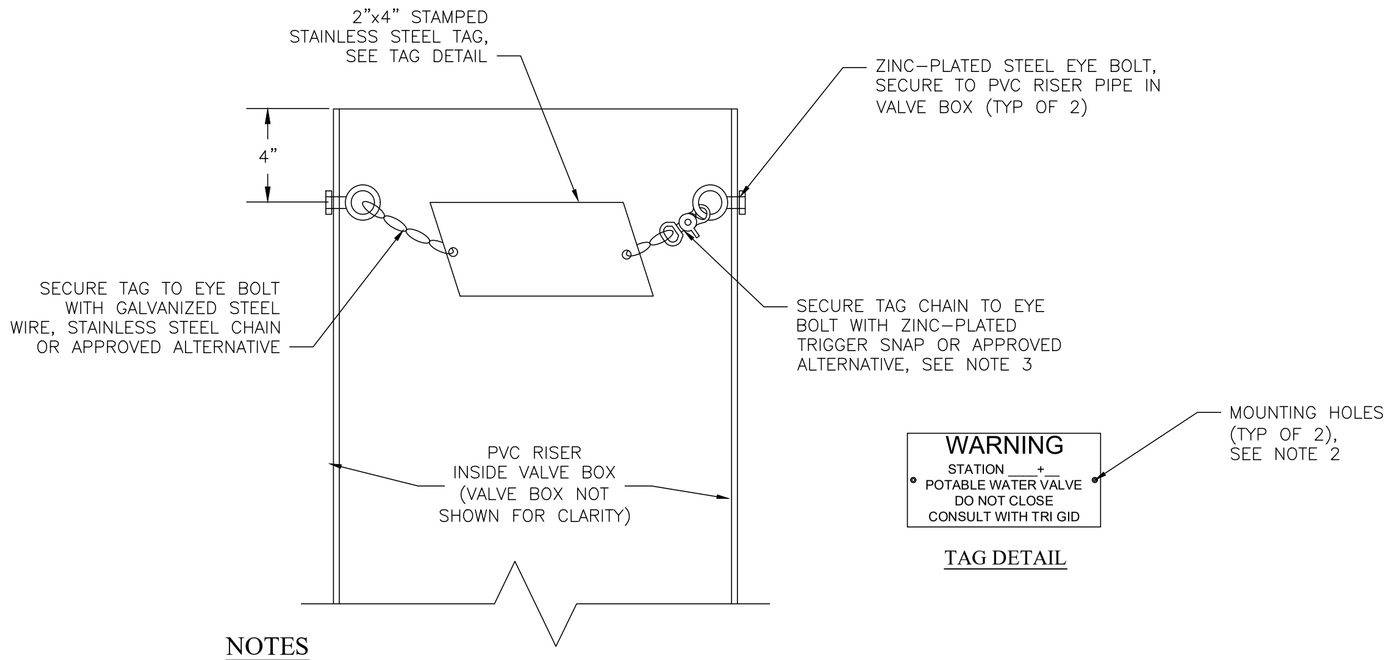
NOTES

1. VALVE BOX MUST BE TRAFFIC RATED (CHRISTY G-5 BOX OR EQUAL).
2. VALVE BOX INSIDE DIAMETER SHALL BE 10" MINIMUM.
3. CAST IRON LID MARKED "WATER" OR "TS WATER" FOR POTABLE WATER AND TEST STATIONS.
4. RISER SHALL BE 6" BLUE PVC FOR POTABLE WATER. RISER SHALL EXTEND INTO VALVE BOX 9" MINIMUM AND BE PLUMB AND CENTERED ON VALVE STEM FOR VALVE BOX INSTALLATIONS.
5. ALL NEW VALVE BOXES TO BE SET 2" ABOVE GRADE, ONE GRADE RING PER VALVE BOX.
6. TORQUE BOLTS TO MANUFACTURER'S RECOMMENDATIONS.
7. ALL VALVE BOXES SHALL BE CONSTRUCTED WITH AN IDENTIFICATION TAG, SEE DETAIL (THIS SHEET).

VALVE BOX DETAIL

SCALE: NTS

3 / –



TAG DETAIL

NOTES

1. IDENTIFICATION TAG SHALL BE INDIVIDUALIZED FOR EACH VALVE BASED ON THE STATION/LOCATION INDICATED ON THE PLANS. ENGINEER WILL PROVIDE VALVE INVENTORY FOR CONTRACTOR TO COORDINATE TAG FABRICATION.
2. MOUNTING HOLES TO BE PROVIDED DURING FABRICATION. SIZE OF OPENING SHALL MATCH APPROVED CHAIN/HARDWARE SELECTED BY CONTRACTOR.
3. CONTRACTOR MAY SELECT ALTERNATIVE CONFIGURATION HARDWARE FOR APPROVAL BY ENGINEER. CONFIGURATION SHALL ENSURE THAT TAG AND HARDWARE ARE SECURELY FIXED AT THE TOP OF THE VALVE RISER PIPE IN A LOCATION VISIBLE FROM THE SURFACE AND THAT THE VALVE OPERATING NUT IS ACCESSIBLE.

VALVE IDENTIFICATION TAG DETAIL

SCALE: NTS

4 / –

ONE INCH AT FULL SCALE:

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DATE: MARCH 2023
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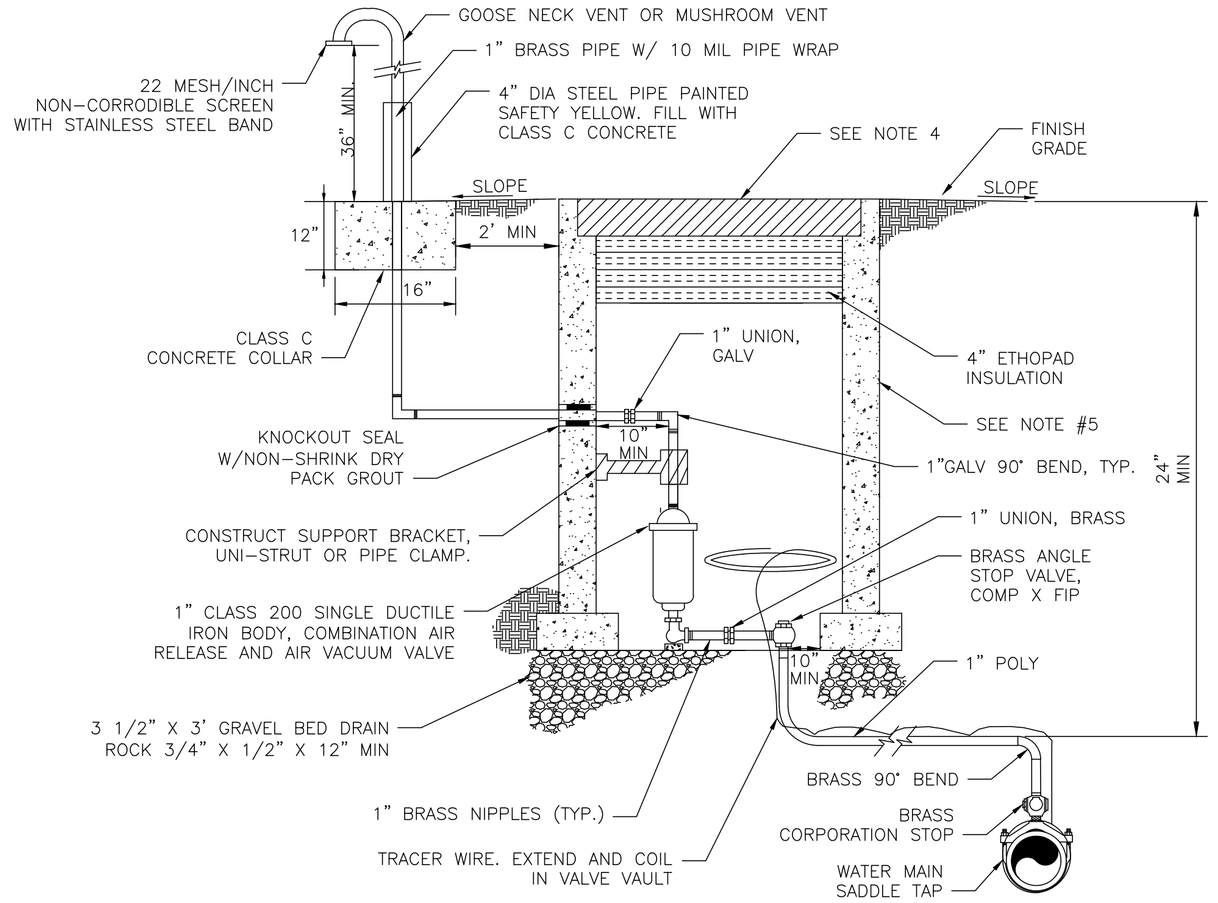
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PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
POTABLE WATER DETAILS
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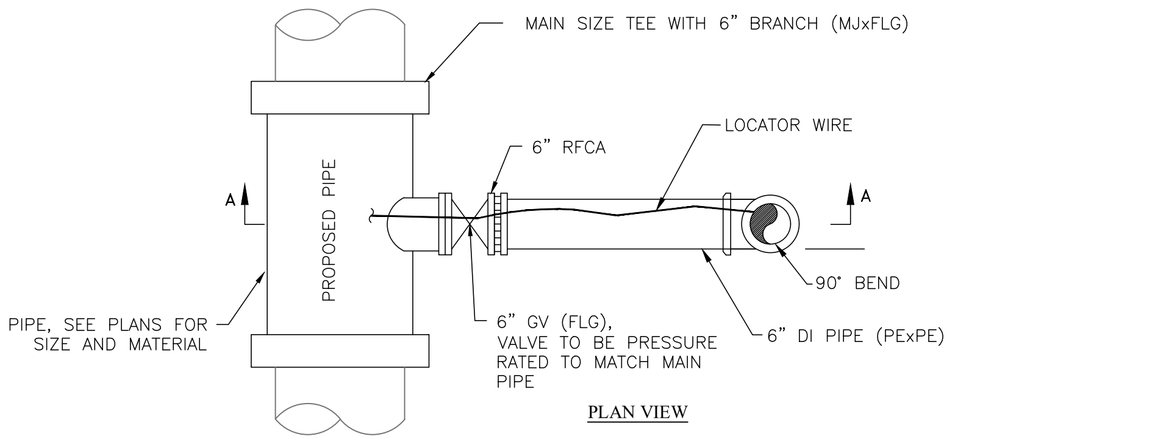
NOTES

1. AIR RELEASE/VACUUM VALVES SHALL BE INSTALLED OUTSIDE PAVEMENT SECTION WHENEVER POSSIBLE. SLOPE GROUND AWAY FROM VALVE BOX OR CONSTRUCT CURBING TO PROTECT FROM FLOODING BY SURFACE WATERS.
2. A INSULATOR BLANKET WILL BE REQUIRED FOR FREEZE PROTECTION.
3. ALL PIPES WILL BE SLOPED UP TO AIR RELEASE VALVE.
4. USE B1730-51JH STEEL CHECKED PLATE COVER MARKED "WATER" W/ HOLD DOWN BOLTS H20 LOADING.
5. CHRISTY B 1730 BOX WITH H20 LOADING OR APPROVED EQUAL.

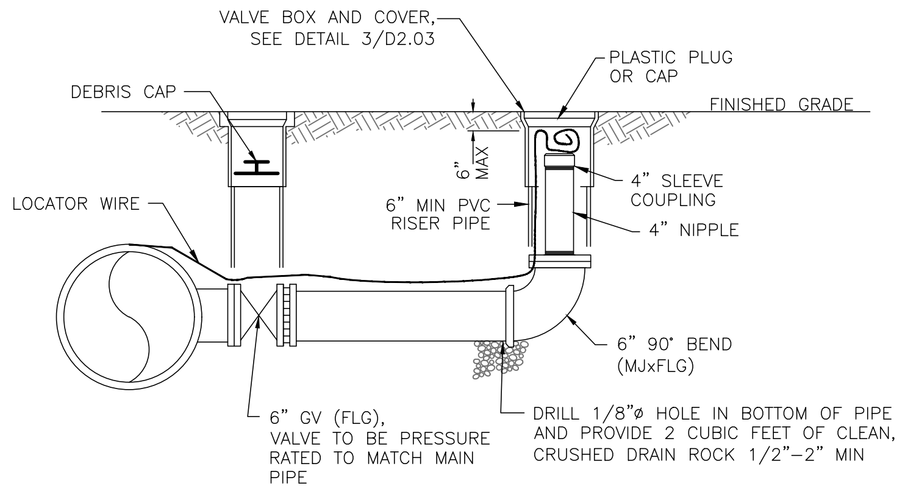
1" AIR RELEASE VALVE ASSEMBLY

SCALE: NTS

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PLAN VIEW



SECTION A-A

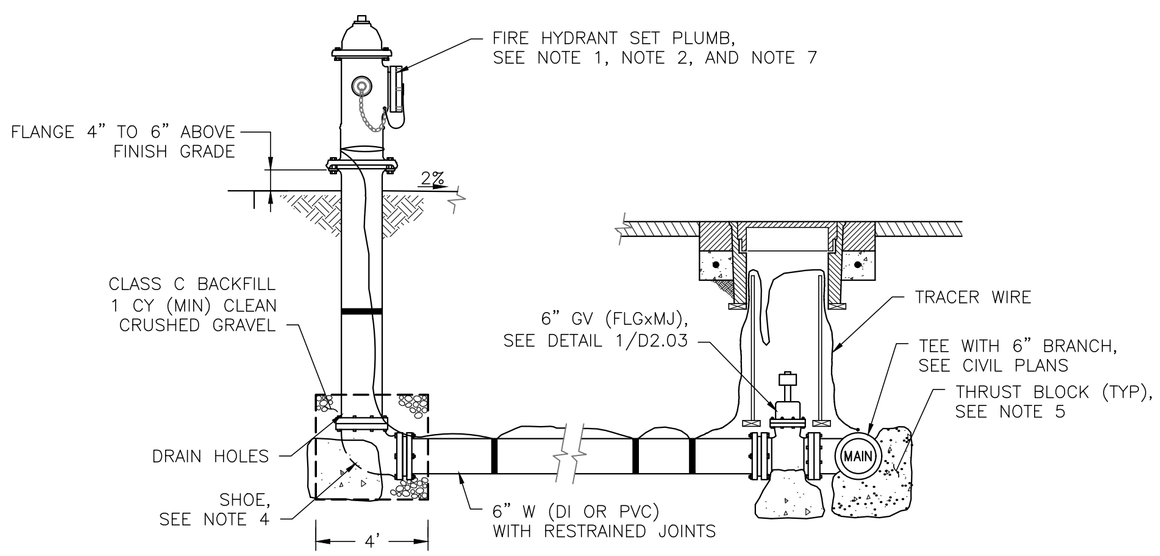
NOTES

1. ALL PIPE SHALL BE DUCTILE IRON, BOND JUMPED AND RESTRAINED UNLESS OTHERWISE NOTED.
2. ALL DUCTILE IRON PIPE PIPE, FITTINGS, AND COMPONENTS SHALL BE WRAPPED IN A POLYETHYLENE ENCASEMENT AS DETAILED IN THE PROJECT SPECIFICATIONS.

FLUSH ASSEMBLY DETAIL

SCALE: NTS

2



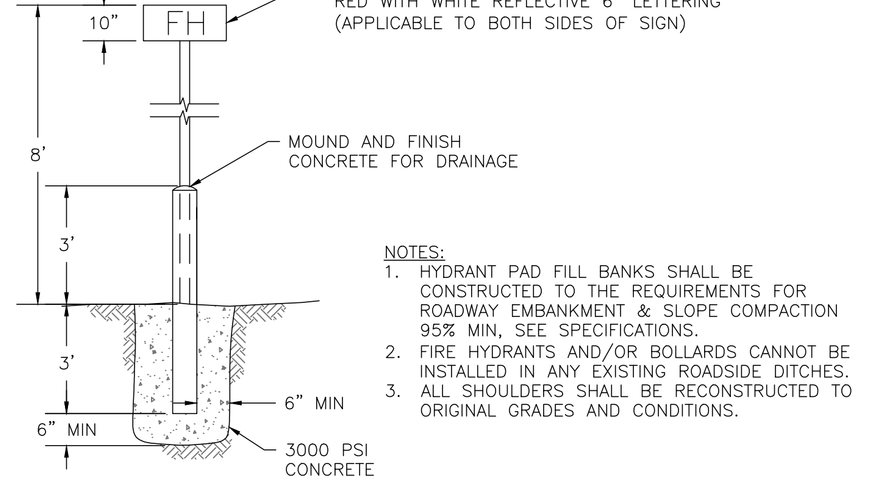
NOTES

1. HYDRANT SHALL INCLUDE 5" INTEGRAL STORZ CONNECTOR, BLIND CAP AND CABLE, AND "OUT OF SERVICE" INDICATOR.
2. COORDINATE FINAL HYDRANT LOCATIONS WITH OWNER'S REPRESENTATIVE AND USING AGENCY FOR APPROVAL. HYDRANT SHALL BE INSTALLED SO AS TO PROVIDE THE FOLLOWING CLEARANCES IN ALL DIRECTIONS:
   2.1. 2' CLEAR TO FRONT FACE OF CURB;
   2.2. 7' CLEAR TO FRONT FACE OF CURB IF SIDEWALK IS PRESENT; OR,
   2.3. LOCATION AS INDICATED ON PLANS.
3. PERMANENT BOLLARDS SHALL BE INSTALLED AS REQUIRED BY OWNER'S REPRESENTATIVE. MAINTAIN 3' OF CLEARANCE BETWEEN HYDRANT AND BOLLARDS. NUMBER OF BOLLARDS WILL MATCH EXISTING BOLLARD COUNT FOR FIRE HYDRANTS TO BE REPLACED.
4. HYDRANT SHOE MAY BE AQUAGRIP, RESTRAINED MECHANICAL JOINT (MJ) OR APPROVED EQUAL.
5. THRUST BLOCKS SHALL HAVE THREE (3) SQUARE FEET MINIMUM AREA, SHALL BE FORMED AGAINST UNDISTURBED NATIVE SOIL, AND CONFORM TO DETAIL 4/D2.01. NO CONCRETE SHALL BE PLACED ON HYDRANT DRAIN HOLES OR WITHIN 2" OF FITTING FLANGES AND BOLTS.
6. INSPECTION BY THE OWNER SHALL BE REQUIRED PRIOR TO BACKFILLING.
7. HYDRANTS SHALL BE PAINTED CHROME RED OR APPROVED EQUAL. DO NOT PAINT 5" STORZ CAP OR CABLE.
8. CONTRACTOR SHALL NOTIFY GOVERNING FIRE AGENCY OF FIRE HYDRANTS AFFECTED BY CONSTRUCTION ACTIVITIES.
9. CONTRACTOR SHALL COMPLETE FIRE FLOW VERIFICATION AND HYDROSTATIC TESTING UPON STARTUP. RESULTS SHALL BE PROVIDED TO OWNER AND GOVERNING FIRE AGENCY FOR PROJECT APPROVAL.

FIRE HYDRANT DETAIL

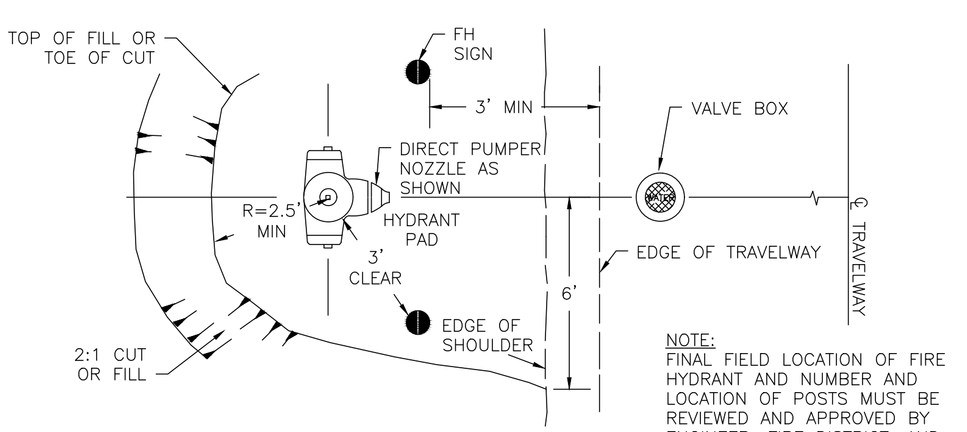
SCALE: NTS

3



NOTES:
1. HYDRANT PAD FILL BANKS SHALL BE CONSTRUCTED TO THE REQUIREMENTS FOR ROADWAY EMBANKMENT & SLOPE COMPACTION 95% MIN, SEE SPECIFICATIONS.
2. FIRE HYDRANTS AND/OR BOLLARDS CANNOT BE INSTALLED IN ANY EXISTING ROADSIDE DITCHES.
3. ALL SHOULDERS SHALL BE RECONSTRUCTED TO ORIGINAL GRADES AND CONDITIONS.

GUARD POST INSTALLATION



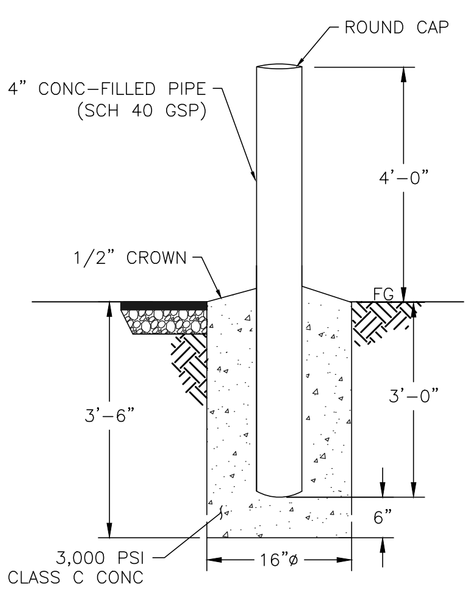
NOTE:
FINAL FIELD LOCATION OF FIRE HYDRANT AND NUMBER AND LOCATION OF POSTS MUST BE REVIEWED AND APPROVED BY ENGINEER, FIRE DISTRICT, AND TRI GID PRIOR TO INSTALLATION

HYDRANT PAD PLAN

FIRE HYDRANT BOLLARDS AND SIGN DETAIL

SCALE: NTS

4



NOTES:
1. HYDRANT PAD FILL BANKS SHALL BE CONSTRUCTED TO THE REQUIREMENTS FOR ROADWAY EMBANKMENT & SLOPE COMPACTION 95% MIN, SEE SPECIFICATIONS.
2. FIRE HYDRANTS AND/OR BOLLARDS CANNOT BE INSTALLED IN ANY EXISTING ROADSIDE DITCHES.
3. CONCRETE SHALL CONFORM TO SECTION 3300 OF TECHNICAL SPECIFICATIONS.
4. ALL WELDS AND BENDS SHALL BE SMOOTH, EVEN AND PAINTED.
5. PAINT TO MATCH APPURTENANCE BOLLARD IS PROTECTING. COORDINATE WITH OWNER'S REPRESENTATIVE FOR APPROVAL.

PERMANENT BOLLARD

SCHEDULE B

BID SET

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SG/JV/EM
CHECKED: CR

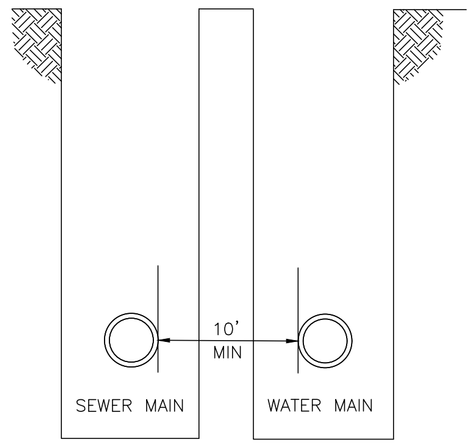
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PROFESSIONAL ENGINEER STATE OF NEVADA
STEFFI B. GAVIN
Exp. 6/30/23
CIVIL
No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
POTABLE WATER DETAILS
STOREY COUNTY NEVADA

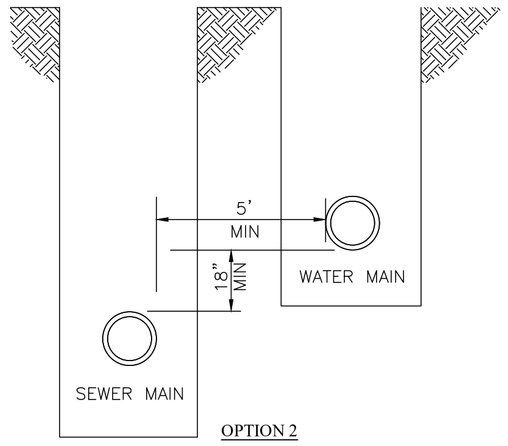
SHEET NUMBER
D2.04
12 OF 14

FILE SPEC: P:\Client Projects\Redwood Materials, Inc 685\2369 Phase 2 Improvements\5.0 Drawings\5.6 Sheet Files\Schedule B\2369_SCH-B_D-__DETAILS.dwg
PLOT DATE: Mar 09, 2023 - 7:11pm



OPTION 1

(PREFERRED OPTION)



OPTION 2

(ALTERNATE OPTION)

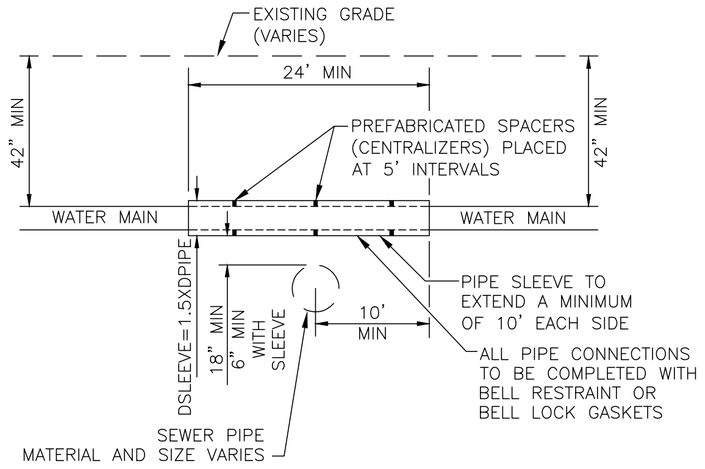
NOTES

1. SEWER MAIN IS DEFINED AS EITHER PROCESS WATER (RECLAIMED EFFLUENT), RAW WATER, SANITARY SEWER OR STORM DRAIN.
2. WATER MAIN IS DEFINED AS POTABLE WATER.
3. A MINIMUM HORIZONTAL SEPARATION OF 10 FEET, MEASURE FROM THE OUTSIDE OF THE PIPES, SHALL BE MAINTAINED BETWEEN ALL WATER AND SEWER MAINS RUNNING IN PARALLEL. IF THE SEWER MAIN IS AT LEAST 18" BELOW THE WATER MAIN, THE HORIZONTAL SEPARATION MAY BE REDUCED TO 5 FEET, BUT ONLY IF FIELD CONDITIONS PROHIBIT THE PREFERRED OPTION OF 10 FEET SEPARATION.
4. SPECIAL CONSTRUCTION SHALL OCCUR IF SEPARATION CANNOT BE MET. ALL JOINTS SHALL BE FULLY RESTRAINED WITHIN THE AREA OF INADEQUATE SEPARATION. REFER TO NDEP GUIDANCE FOR AREAS REQUIRING MITIGATION FOR WATER AND SEWER SEPARATION.

PARALLEL UTILITY SEPARATION DETAILS

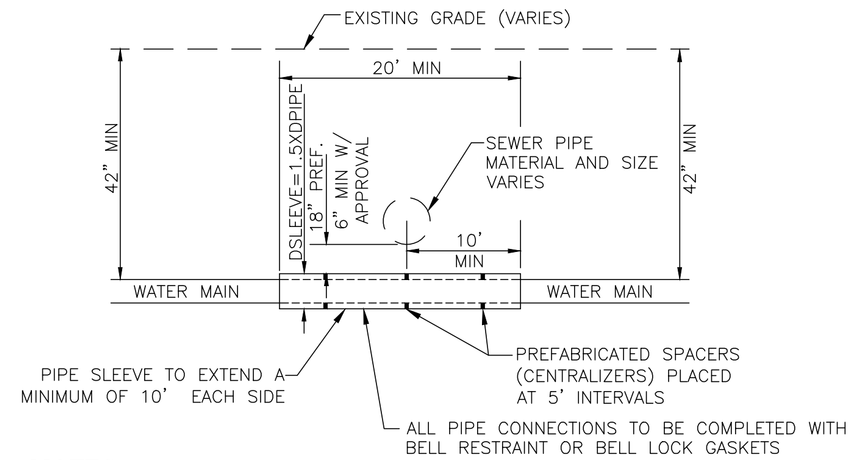
SCALE: NONE

1



SPECIAL NOTE:

PIPE SLEEVE AND JOINT PLACEMENT ARE NOT NECESSARY IF 18" CLEARANCE IS MAINTAINED



NOTES

1. ALLOWABLE SLEEVE MATERIAL INCLUDES: 1/4" STEEL CASING, PVC C900 CLASS 150, OR APPROVED HDPE.
2. IF VERTICAL FITTINGS ARE USED TO ACHIEVE CROSSING, THEY ARE INCLUDED AS AN INCIDENTAL AND MUST BE FULLY RESTRAINED.
3. TRENCH PROTECTION IS INCIDENTAL.
4. ANY EXPOSED STORM DRAIN JOINTS AND SANITARY SEWER JOINTS SHALL BE WRAPPED IN POLYETHYLENE AND ENCASED IN CONCRETE.
5. INSTALL END SEALS AT ENDS OF CASING.
6. REFER TO DETAIL 3 (THIS SHEET) FOR NDEP GUIDANCE FOR AREAS REQUIRING MITIGATION FOR WATER AND SEWER SEPARATION.

VERTICAL UTILITY CROSSING SEPARATION DETAILS

SCALE: NONE

2

DEFINITIONS

1. "WATER" INCLUDES POTABLE WATER MAINS AND SERVICES (PUBLIC & PRIVATE).
2. "SEWER" INCLUDES ANY AND ALL SANITARY SEWER, STORM DRAIN, AND PROCESS WATER (RECLAIMED EFFLUENT) MAINS AND LATERALS (PUBLIC & PRIVATE).
3. "SLEEVE" MEANS ENCASING THE WATER OR SEWER WITH A 20' LENGTH OF AWWA C900 CLASS 100 OR GREATER WATER QUALITY PIPE, CENTERED AT THE POINT OF WATER/SEWER CROSSING. TO AVOID BEING GROUTED IN PLACE, THE WATER MAIN INSIDE THE SLEEVE MUST HAVE A DIAMETER EQUAL TO OR GREATER THAN 2/3 THE DIAMETER OF THE SLEEVE. USE OF A "SLEEVE" IS AN ACCEPTABLE ALTERNATIVE TO CENTERING THE WATER AND SEWER AT THE POINT OF CROSSING.
4. "RESTRAINT" MEANS USING MECHANICAL COUPLINGS TO RESTRICT JOINT MOVEMENT OR SEPARATION OF PIPE JOINTS WITHIN 10' EACH SIDE OF THE POINT OF CROSSING AND/ OR THE USE OF THRUST BLOCKS AT ANGLE POINTS.
5. "SPECIAL CONSTRUCTION" IDENTIFIES ACCEPTABLE MITIGATION OR PROTECTION THAT ADDRESSES PHYSICALLY CONSTRAINED ENVIRONMENTS WHERE THE REQUIREMENTS OF NAC 445A.67175 INCLUSIVE CANNOT BE MET. AREAS OF "SPECIAL CONSTRUCTION" ARE TO BE IDENTIFIED ON THE PLANS IN PLAN VIEW USING CROSS-HATCHING AND IN PROFILE VIEW BY REFERENCING A STANDARD DETAIL. REFER TO NDEP GUIDANCE FOR AREAS REQUIRING MITIGATION FOR WATER AND SEWER SEPARATION.

CONFLICT RESOLUTION GUIDELINES

SEWER MAIN ABOVE WATER MAIN, OR BELOW LESS THAN 18":

1. SLEEVE OR CENTER SEWER MAIN AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN

EXISTING SEWER MAIN ABOVE WATER MAIN, OR BELOW LESS THAN 18":

1. POLYETHYLENE WRAP AND CONCRETE ENCASE SEWER MAIN JOINTS EXPOSED DURING TRENCH EXCAVATION AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN

EXISTING SEWER FORCE MAIN ABOVE WATER MAIN, OR BELOW LESS THAN 18":

1. POLYETHYLENE WRAP AND CONCRETE ENCASE SEWER FORCE MAIN JOINTS WITHIN 10' EACH SIDE OF THE POINT OF CROSSING (UNLESS WELDED HDPE THEN NOT NECESSARY) AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN

<24" RCP STORM DRAIN ABOVE WATER MAIN, OR BELOW LESS THAN 18":

1. POLYETHYLENE WRAP AND CONCRETE ENCASE RCP STORM DRAIN JOINTS WITHIN 10' EACH SIDE OF THE POINT OF CROSSING AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN
2. USE EXTERNAL JOINT SEALANTS FOR RCP STORM DRAIN DIAMETERS FROM 16"-21" AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN

>OR=24" RCP STORM DRAIN ABOVE WATER MAIN, OR BELOW LESS THAN 18":

1. POLYETHYLENE WRAP AND CONCRETE ENCASE RCP STORM DRAIN JOINTS WITHIN 10' EACH SIDE OF THE POINT OF CROSSING AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN
2. USE EXTERNAL JOINT SEALANTS ON RCP STORM DRAIN AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN
3. USE EXTERNAL JOINT SEALANTS FOR RCP STORM DRAIN DIAMETERS FROM 24"-168" AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN

PVC STORM DRAIN ABOVE WATER MAIN, OR BELOW LESS THAN 18":

1. SLEEVE OR CENTER PVC STORM DRAIN AND SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN

SEWER LATERAL ABOVE WATER MAIN, OR BELOW LESS THAN 12":

1. SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN AND SLEEVE SEWER LATERAL
2. SLEEVE WATER MAIN OR CENTER AND RESTRAIN WATER MAIN AND CENTER SEWER LATERAL

SEWER MAIN ABOVE WATER LATERAL, OR BELOW LESS THAN 18":

1. USE PE TUBING CONFORMING TO AWWA STANDARD C901-88 AND ASTM D2737 FOR WATER LATERAL AND SLEEVE OR CENTER SEWER MAIN

WATER SEPARATION GUIDELINES AND DEFINITIONS

SCALE: NONE

3

NOTES

1. EVERY EFFORT IS TO BE MADE TO KEEP WATER MAIN OR WATER SERVICE 18" ABOVE SEWER/ STORM MAIN CROSSINGS AND WATER MAIN 12" ABOVE SEWER LATERAL CROSSINGS. OTHERWISE, THE FOLLOWING SPECIAL CONSTRUCTION METHODS APPLY:
   - 1.1. EFFORT SHALL BE MADE TO KEEP PIPELINE JOINTS EQUAL DISTANCE FROM THE POINT OF CROSSING.
   - 1.2. PIPELINES MUST BE 6" APART. IF 6" IS NOT ATTAINABLE RELOCATE WATER MAIN PER PROJECT DETAILS.
   - 1.3. WATER LINE MUST BE INSPECTED TO ENSURE SUFFICIENT RESTRAINTS ARE IN PLACE.
   - 1.4. SEWER MUST HAVE A SLEEVE OR BE ENCASED IN 4" OF CONCRETE SLURRY FOR 20' CENTERED ON POINT OF CROSSING.
   - 1.5. WATER LATERALS MAY BE RELOCATED WHEN APPROVED.
   - 1.6. ALL WORK SHALL BE DONE ACCORDING TO THE NAC 445A.6715 THROUGH NAC 445A.6718 AND DETAILS 1 AND 2 (THIS SHEET).
2. CONCRETE ENCASEMENT OF THE WATER AS MITIGATION OR PROTECTION IS STRONGLY DISCOURAGED AND ONLY AS APPROVED BY THE ENGINEER.
3. ALL WATER MAIN AND WATER SERVICE INSTALLATIONS MUST BE PREFORMED IN THE PRESENCE OF THE PROJECT INSPECTOR AND APPROVED BY THE ENGINEER.
4. CONTRACTOR SHALL NOTIFY PAIUTE PIPELINE WHEN WORKING NEAR OR CROSSING HIGH PRESSURE GAS LINES.
5. WHEN A NEW WATER SERVICE IS INSTALLED TO REPLACE AN EXISTING WATER SERVICE, SEPARATION OF LINES, BOTH HORIZONTALLY AND VERTICALLY, MUST MEET NAC 445A.6715 THROUGH NAC 445A.6718, INCLUSIVE.
6. A NEW WATER SERVICE INSTALLED PARALLEL TO AN EXISTING SEWER LATERAL MUST BE LOCATED IN A SEPARATE TRENCH AND MUST BE A MINIMUM OF 4 FEET APART HORIZONTALLY AND 12" VERTICALLY ABOVE THE EXISTING SEWER LATERAL PER NAC 445A.6716.
7. A NEW WATER SERVICE INSTALLED PARALLEL TO AN EXISTING SEWER MAIN MUST MEET NAC 445A.67155. THE NEW WATER SERVICE MUST BE LOCATED A MINIMUM OF 5 FEET HORIZONTALLY FROM AN EXISTING SEWER MAIN AND 18" VERTICALLY ABOVE THE EXISTING SEWER MAIN.
8. IF A NEW WATER SERVICE CROSSES AN EXISTING SEWER MAIN, THE WATER SERVICE MUST CROSS 18" ABOVE THE EXISTING SEWER MAIN PER NAC 445A.6717. IF THIS IS NOT POSSIBLE, THEN THE WATER SERVICE MUST BE PE TUBING CONFORMING TO AWWA STANDARD C901 AND ASTM D2737 AND ANY EXPOSED EXISTING SEWER MAIN JOINTS MUST BE POLYETHYLENE WRAPPED AND CONCRETE ENCASED WITHIN 10 FEET EACH SIDE OF THE POINT OF CROSSING.
9. IF SEPARATION OF LINES CANNOT BE MET, THE ENGINEER SHALL DETERMINE THE SPECIAL CONSTRUCTION REQUIRED AT PARALLEL INSTALLATIONS OR CROSSINGS AS REQUIRED BY THE BUREAU OF SAFE DRINKING WATER AND NAC 445A.
10. REFER TO NDEP GUIDANCE FOR AREAS REQUIRING MITIGATION FOR WATER AND SEWER SEPARATION.

WATER SEPARATION REQUIREMENTS

SCALE: NONE

4

SCHEDULE B

BID SET

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SG/LV/EM
CHECKED: CR

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5510 LONGLEY LANE
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PROFESSIONAL ENGINEER STATE OF NEVADA
STEFFI B. GAVIN
Exp. 6/30/23
CIVIL
No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.

PHASE 2 PROCESS WATER IMPROVEMENT PROJECT

POTABLE WATER DETAILS

NEVADA

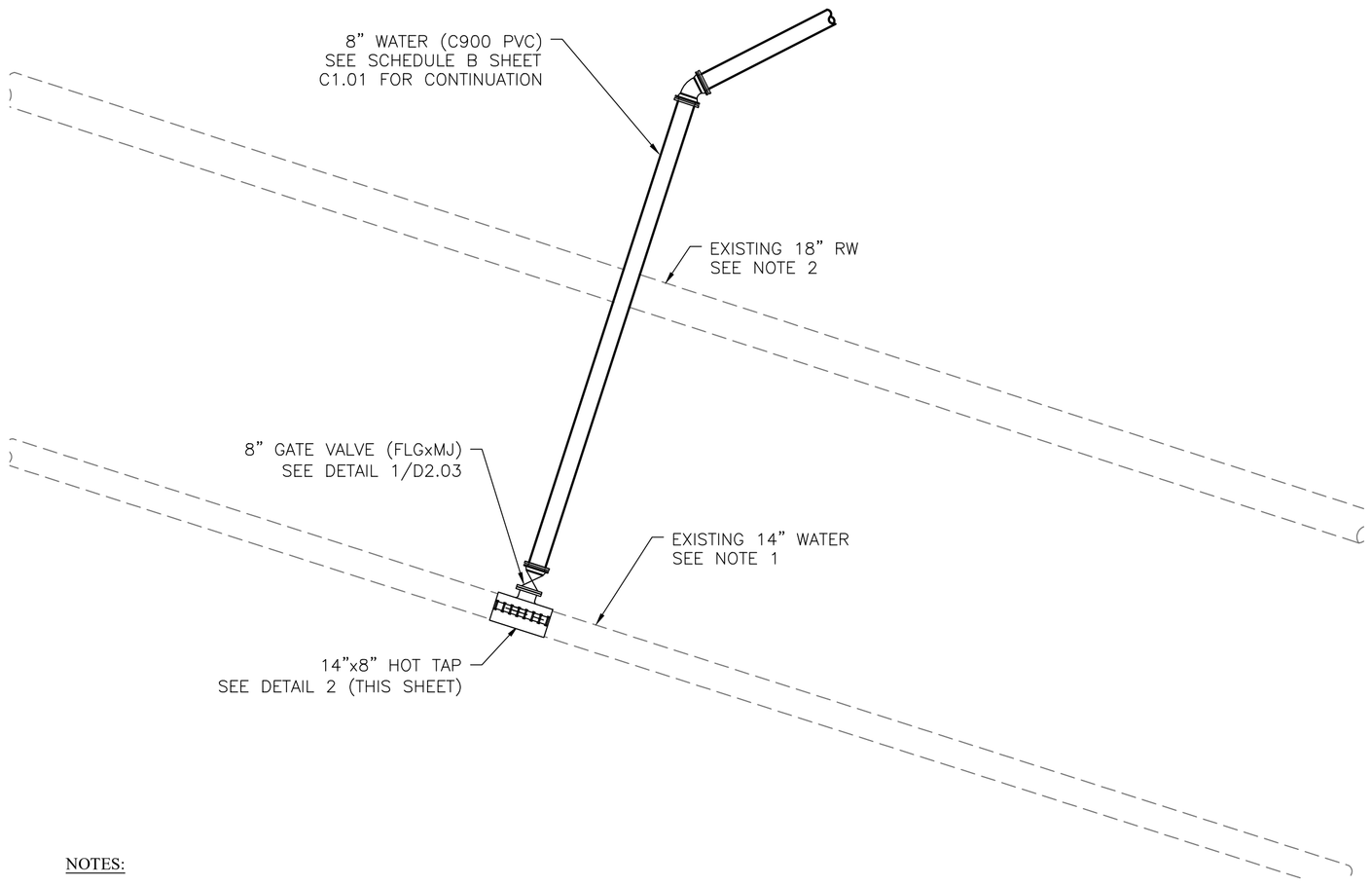
STOREY COUNTY

SHEET NUMBER

D2.05

13 OF 14

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PLOT DATE: Mar 09, 2023 - 7:11pm



NOTES:

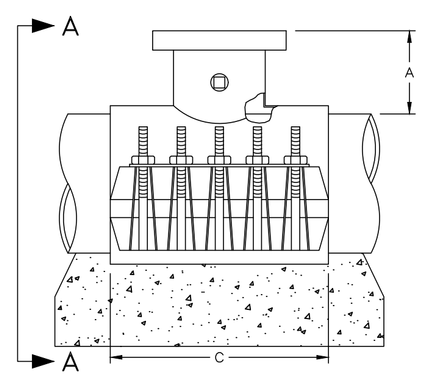
1. EXISTING UTILITY LOCATIONS ARE APPROXIMATE. CONTRACTOR TO POTHOLE EXISTING ADJACENT UTILITIES AND UTILITY CROSSINGS TO VERIFY LOCATION, DEPTH, ACTIVITY, AND AVAILABILITY OF ADEQUATE CLEARANCE, SEE DETAIL SHEET D2.05 FOR MINIMUM SEPARATION REQUIREMENTS. CONTRACTOR SHALL NOTIFY ENGINEER OF POTENTIAL CONFLICTS PRIOR TO CONSTRUCTION.
2. CONTRACTOR SHALL POTHOLE EXISTING POTABLE WATER PIPE AT THE POINT OF CONNECTION TO VERIFY LOCATION, DEPTH, DIAMETER, ACTIVITY, AND MATERIAL PRIOR TO CONSTRUCTION AND NOTIFY ENGINEER OF DISCREPANCIES BETWEEN UTILITY RECORDS AND FIELD CONDITIONS.
3. CONTRACTOR SHALL COORDINATE HOT TAPPING SCHEDULE WITH TRI GID

N

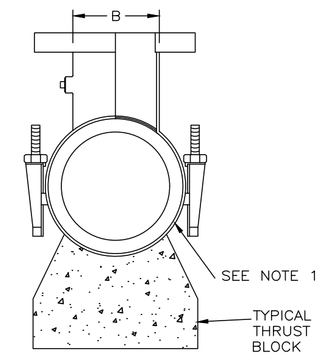
CONNECT 8" WATER LINE TO EXISTING 14" WATER LINE

SCALE: 1"=5'

1



TYPICAL THRUST BLOCKING



SECTION A–A

NOM. FLANGE	A	B	C	NO. BOLTS
4	4	5–1/32	16	10
6*	4–1/2	7–1/32	16	10
8*	4	9–1/32	20	14
10	5–1/2	11–1/32	24	16
12**	6–1/2	13–1/32	30	30

* TAPPING SLEEVES IN THE 24" NOMINAL PIPE SIZE RANGE WITH 6" OR 8" FLANGES ARE 24" LONG (C DIMENSION) AND HAVE 24" BOLTS.

** TAPPING SLEEVES IN THE 12" AND 14" NOMINAL PIPE SIZE RANGE WITH 12" FLANGE ARE 24" LONG AND HAVE 24" BOLTS.

NOTES

1. MATERIAL USED FOR THRUST BLOCKING SHALL NOT PREVENT ACCESS TO THE BOLT ASSEMBLY.
2. MINIMUM DISTANCE BETWEEN TAPS, COLLARS, JOINTS, SERVICE TAPS, ETC, SHALL BE 3 x DIA OF PIPE SIZE MIN
3. SADDLE TO BE HYDROSTATICALLY TESTED PER MANUFACTURER'S RECOMMENDATIONS AND AWWA C223–02.
4. ANY HOT TAPS GREATER THAN 2–INCHES WILL BE BY AN APPROVED CONTRACTOR UNLESS WAIVED BY THE WATER UTILITY.
5. FOR FULL BODY TAPPING SLEEVES: MECHANICAL JOINT TAPPING SLEEVE SHALL BE DUCTILE IRON AND HAVE DI MECHANICAL JOINT END SEALS CONFORMING TO AWWA C111, WITH OUTLET FLANGE CONFORMING TO AWWA C207, CLASS D, WITH ANSI 150–LB DRILLING RECESSED FOR TAPPING SLEEVE. TAPPING SLEEVE SHALL FIT AWWA STANDARD 1908, CLASS AB–CD CAST IRON PIPE. MANUFACTURED BY CLOW, MUELLER, OR APPROVED EQUAL. ACCEPTABLE FOR CAST IRON AND C900 PVC PIPE.

TAPPING SLEEVE DETAIL

SCALE: NTS

2

SCHEDULE B

BID SET

ONE INCH AT FULL SCALE:

REVISION	DESCRIPTION	BY	APP	DATE

JOB NO.: 2369
DATE: MARCH 2023
SCALE: AS SHOWN
DESIGNED: SG
DRAWN: SG/LV/EM
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Exp. 6/30/23
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No. 026476
SIGNED: 03/10/2023

REDWOOD MATERIALS INC.
PHASE 2 PROCESS WATER IMPROVEMENT PROJECT
POTABLE WATER CONNECTION DETAILS
STOREY COUNTY NEVADA

SHEET NUMBER
D2.06
14 OF 14

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PLOT DATE: Mar 09, 2023 - 7:11pm