

**BOARD OF FIRE COMMISSIONERS**

Marsha Berkgigler, Chair  
Kitty Jung, Vice-Chair  
Bob Lucey  
Vaughn Hartung  
Jeanne Herman

**FIRE CHIEF**

Charles A. Moore

**ASSISTANT DISTRICT ATTORNEY**

Paul Lipparelli



**NOTICE OF JOINT MEETING AND AGENDA  
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
SIERRA FIRE PROTECTION DISTRICT**

**11:00 a.m.**

**Tuesday, February 24, 2015**

**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 County Manager's Office, 328-2000, 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 Commissioner Meetings has been posted at the following locations: Washoe County Administration Building (1001 E. 9<sup>th</sup> Street, Bldg. A), Washoe County Courthouse-District Court Administrator/Clerk of Court (75 Court Street), Washoe County Central Library (301 South Center Street) and Sparks Justice Court (1675 East Prater Way) and Washoe County's website at [www.washoecounty.us/bcc/agendas.html](http://www.washoecounty.us/bcc/agendas.html)

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, 2<sup>nd</sup> Floor, Reno, Nevada) Sandy Francis, Administrative Assistant I, phone (775) 328-6124 and on the County's website at [www.washoecounty.us/bcc/agendas.html](http://www.washoecounty.us/bcc/agendas.html) ; and <https://notice.nv.gov>.

All items numbered or lettered below are hereby designated **for possible action** as if the words "for possible action" were written next to each item (NRS 241.020). An item listed with asterisk (\*) next to it is an item for which no action will be taken.

11:00 a.m. \*1. Call to order/roll call for each entity.

\*2. 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.

3. Consent Items: None

\*4. Fire Chief Report:

- A) Report and discussion related to fire district operations
- B) Update on Fire Sprinkler requirements on homes
- C) Volunteer Statistics' and Report for January 2015
- D) Exploding Targets

***The following agenda item #5 will be heard solely by the Sierra Fire Protection District Board of Fire Commissioners***

5. Approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and perform independent audit services for Sierra Fire Protection District for fiscal year 2014/15 in an amount not to exceed \$21,750.

***The following agenda item #6 will be heard solely by the Truckee Meadows Fire Protection District Board of Fire Commissioners***

6. Approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and perform independent audit services for Truckee Meadows Fire Protection District for the fiscal year 2014/15 in an amount not to exceed \$31,590.

\*7. 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).

\*8. 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.

9. Adjournment.



## MEMORANDUM

February 12, 2015

To: Board of Fire Commissioners  
Truckee Meadows Fire Protection District

Fm: Charles A. Moore, Fire Chief

Re: Fire Chief's Report for January 2015

In the statistical summary following this memo, please note that volunteer statistics are now reported by the District and not the Volunteer Association.

A Volunteer Program initiative now implemented is improvement to documentation for response, training and activities. The Volunteer Association has presented its statistics independently and in a way that was not consistent with the National Fire Reporting System (NFIRS). By way of example, the District may be dispatched to a report of a structure fire, but on arrival, crews find something other than an active structure fire. An example of this could be a barbecue that generates significant smoke behind a home, and a 911 caller believes what they are seeing is a house on fire. NFIRS standards call for the report to define the actual conditions, not the dispatch information.

To avoid disparate records between career and VFD departments and to serve as custodian of all response and training records, the reports are now generated from the District's databases. Each VFD has been trained on the databases, provided with computer equipment and internet connectivity.

You will note that the summary of statistics look slightly similar between VFD and Career, but please refer to the header on each document.





# TRUCKEE MEADOWS FIRE PROTECTION DISTRICT MONTHLY REPORT

**January 2015**

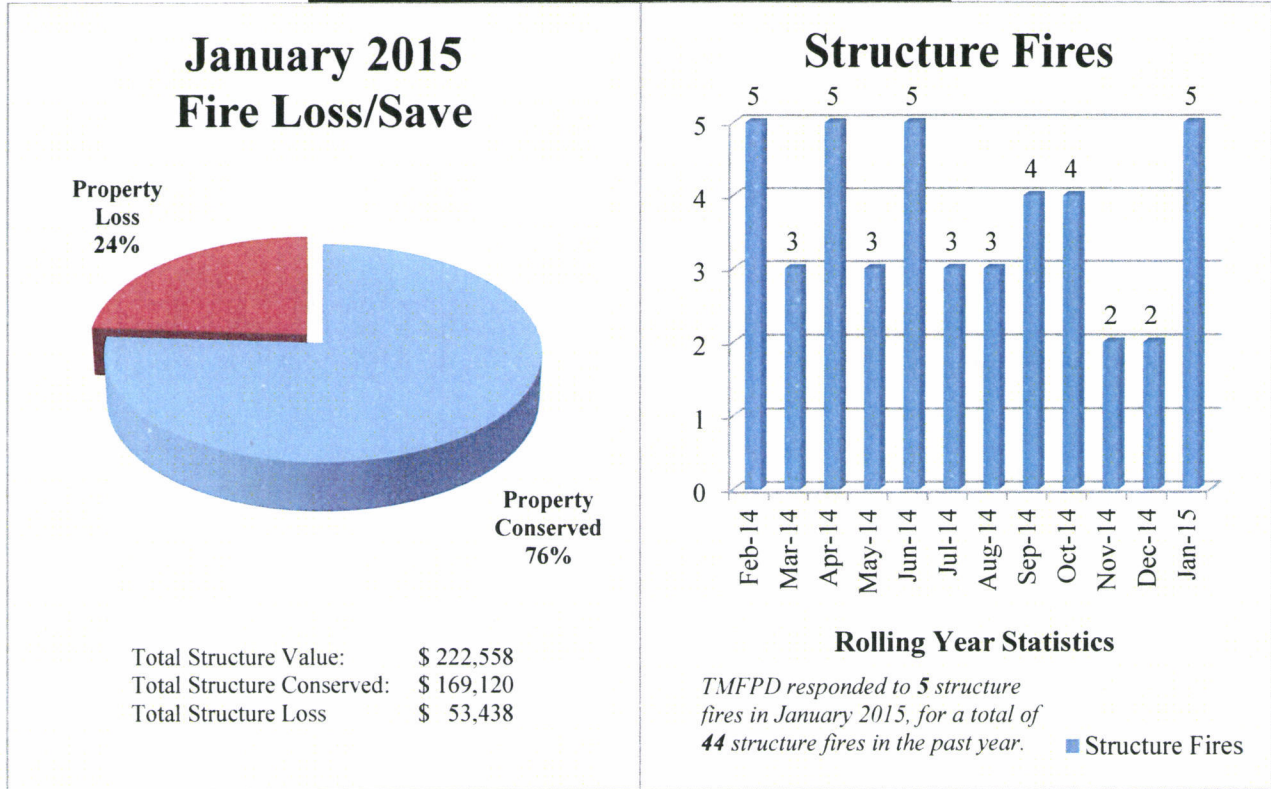
**The following report contains non-audited figures based on data extracted from the District's incident reporting system and Washoe County E-Comm Dispatch.**

Monthly Call Volume by Station & Type													
STATION/DISTRICT													
INCIDENT TYPE	13- Stead	14- Damonte Ranch	15- Sun Valley	16- E. Washoe Valley	17- Spanish Springs	18- Cold Springs	30- W. Washoe Valley	35- Verdi/Caughlin	36- Arrowcreek	37- Hidden Valley	39- Galena Forest	Other	TOTAL
Structure Fire	2	1	2		1				1				7
Wildland Fire		1											1
Vehicle/Trash/Other Fire	1	1	2					3	1		1		9
Emergency Medical Services	51	30	153	19	99	41	3	18	27	12	9	3	465
Motor Vehicle Accident		5	10	2	7	2	1	3	1		3	1	35
Rescue					1		1						2
Haz-Mat/Hazardous Condition	3	1	2		3						1		10
Public Assist	2	4	7	4	6	2		2	6	2	1		36
Good Intent Call	8	7	16	2	14	5		1	3	19	9		84
Activated Fire Alarm		2	10		3			2	6	1			24
Severe Weather Related													0
Other											1		1
<b>JANUARY 2015 TOTAL</b>	<b>67</b>	<b>52</b>	<b>202</b>	<b>27</b>	<b>134</b>	<b>50</b>	<b>5</b>	<b>29</b>	<b>45</b>	<b>34</b>	<b>25</b>	<b>4</b>	<b>674</b>
<b>JANUARY 2014 TOTAL</b>	<b>87</b>	<b>42</b>	<b>154</b>	<b>26</b>	<b>155</b>	<b>38</b>	<b>3</b>	<b>32</b>	<b>38</b>	<b>46</b>	<b>33</b>	<b>4</b>	<b>658</b>

*In the month of January, 2015 the TMFPD responded to 674 incidents, for a cumulative total of 8,109 incidents in the past twelve months.*

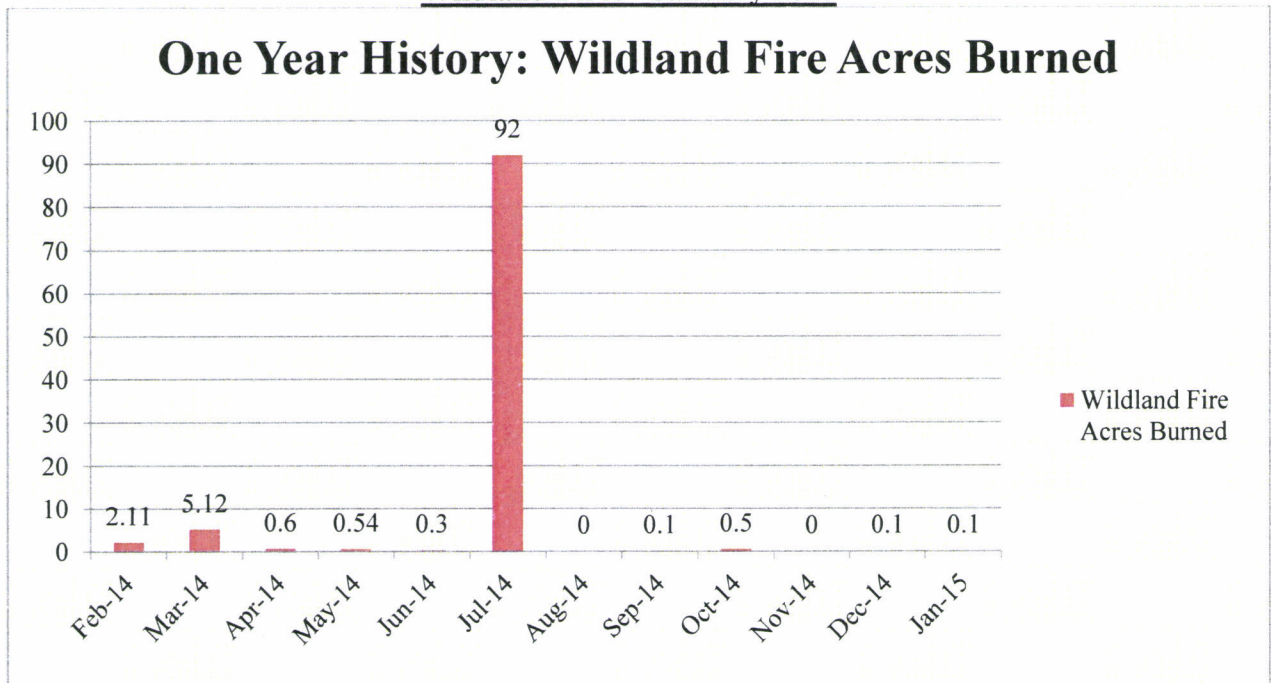


**Fire Loss to Value Comparison – January 2015**



*\*Includes incidents only in Truckee Meadows Fire Protection District. Mutual Aid and Automatic Aid calls are excluded from this graph.*

**Wildland Fires - January 2015**



*In the month of January 2015, .1 acres were burned. As of January 31, 2015, 101.47 acres burned in the past twelve months.*



**Mutual Aid Given and Received - January 2015**

<b>Mutual Aid Given &amp; Received by Department</b>		
<b>DEPARTMENT</b>	<b>AID GIVEN</b>	<b>AID RECEIVED</b>
Bureau of Land Management	0	0
Carson City FD	0	0
Eastfork FD	0	0
Nevada Division of Forestry	0	0
North Lake Tahoe FPD	0	4
North Lyon County FPD	1	0
Pyramid Lake Fire	3	2
Reno FD	1	0
Reno/Sparks Indian Colony	0	0
Sierra County, CA	0	0
Sparks FD	7	2
Storey County FPD	1	1
Truckee Fire, CA	1	0
US Forest Service	0	0
<b>TOTAL</b>	<b>14</b>	<b>9</b>

The TMFPD received aid 9 times from neighboring agencies and provided aid 14 times based on NFIRS reporting standards. Additional responses to/from the TMFPD may have occurred but did not meet the NFIRS definitions for automatic or mutual aid. Only incidents where representatives from two or more entities are on scene together qualify as aid given or received by an agency. When one entity handles an incident for another jurisdiction without assistance, the incident is not classified as auto/mutual aid according to NFIRS, and neither are responses where one entity cancels its response prior to arriving at the incident.



## SIGNIFICANT INCIDENTS

Significant incidents for the month are reported below. The number of incidents reported in the Call Volume Table may not exactly match the narrative provided below; i.e. a structure fire that is limited to a small out building is reported in the Call Volume, however it does not warrant inclusion below.

<b>Station by Commission District</b>		
<b>Station</b>	<b>District</b>	<b>Commissioner</b>
Station 13 – Stead	5	Herman
Station 14 – Damonte Ranch	2	Lucey
Station 15 – Sun Valley	3/5	Jung / Herman
Station 16 – East Washoe Valley	2	Lucey
Station 17 – Spanish Springs	4	Hartung
Station 18 – Cold Springs	5	Herman
Station 30 – West Washoe Valley	2	Lucey
Station 35 – Mogul	5	Herman
Station 36 – Arrowcreek	2	Lucey
Station 37 – Hidden Valley	2	Lucey
Station 39 – Galena Forest	2	Lucey

*Stations are predominantly within the Commissioner's District as listed above.*

### Incidents:

**Structure Fire – Station 14 (Damonte Ranch); Rhyolite Circle  
Commissioner District 2  
2 in/2out Required  
Rescue Required**

On January 1<sup>st</sup> at 01:03 hours, TM crews responded to a report of a structure fire on Rhyolite Circle. Engine 39 arrived on scene at 01:14 hours to find heavy fire involving a single family residence, with report of a handicapped person trapped inside the structure. Crews attempted a rescue, but entry into the structure was not possible due to the partial collapse of the roof and a structure wide flashover, creating extreme fire conditions. The occupant requiring rescue perished in the fire. The fire was contained to the structure of origin, suppression efforts were continued through the night, and crews were released at 09:40 hours.

6 TM Engines, 1 TM Water Tender, 1 South Valleys Volunteer Engine, 1 South Valleys Fire Chief, 2 Fire Prevention and 1 Battalion Chief responded to this incident.



**Structure Fire – Station 13 (Stead); Wells Fargo Rd.  
Commissioner District 5  
2 in/2out Not Required  
Automatic Aid received from Sparks Fire Department**

On January 2<sup>nd</sup>, at 13:51 hours, crews responded to a possible structure fire involving a porch on fire. Engine 13 arrived to find light smoke and flames coming from a wooden chest burning on the front porch with fire damage to the exterior siding of the structure. Crews knocked down the fire and verified there was no extension to the interior of the structure.

2 TM Engines, 2 TM Water Tenders, 1 Silver Lake Volunteer Tender, 1 Fire Chief, 1 Deputy Fire Chief, and 1 Fire Marshal responded to this incident.

**Structure Fire – Station 15 (Sun Valley); 5<sup>th</sup> Avenue  
Commissioner District 3/5  
2 in/2out Not Required  
Automatic Aid received from Sparks Fire Department**

On January 5<sup>th</sup> at 14:10 hours, crews responded to a working fire in a single wide mobile home structure. All occupants were out of the structure, and crews knocked down the fire, secured utilities and conducted overhaul operations. The structure was a total loss, however some personal items were salvaged, and the occupants received assistance from the American Red Cross.

4 TM Engines, 1 Sparks Engine, 1 TM Battalion Chief, 1 Fire Chief, 1 Deputy Fire Chief, 1 Fire Prevention and 1 Fire Marshal responded to this incident.

**Structure Fire – Station 15 (Sun Valley); Moorpark Ct.  
Commissioner District 3/5  
2 in/2out Not Required  
Automatic Aid provided to Sparks Fire Department**

On January 7<sup>th</sup> at 01:34 hours, crews responded to a fire alarm activated by a water extinguishing system in Sparks. The activation was upgraded to a full structure fire response, and Engine 15 provided automatic aid to Sparks Fire, pulling line to the apartment where the fire originated, and assisting with salvage operations in the apartment below, which sustained water damage.

1 TM Engine and 2 Sparks Engines responded to this incident.

**Structure Fire – Station 17 (Spanish Springs); Hibiscus Ct.  
Commissioner District 4  
2 in/2out Required**

On January 12<sup>th</sup> at 22:23 hours, crews responded to a reported extinguished structure fire. Upon arrival crews were met by the homeowner who came home to find a fire had started from battery operated Christmas figurines on the dining room table. The fire smoldered for several hours and eventually self-extinguished, but caused substantial smoke and soot damage throughout the main area of the home. Crews checked the residence with a Thermal Imaging Camera to ensure no heat remained. The damage from the smoke and soot was so substantial that the residents sought assistance from the American Red Cross for shelter and clothing, and the family dog survived by self-evacuating through the dog door.

1 TM Engine and 1 Battalion Chief responded to this incident.

**Structure Fire – Station 36 (Arrowcreek); Enterprise Road  
Commissioner District 2  
2 in/2out Required  
Mutual Aid provided to Storey County Fire**

On January 23<sup>rd</sup> at 11:22 hours, TM crews were dispatched to a structure fire in Virginia City Highlands to provide mutual aid to Storey County Fire. Crews responded and assisted with suppression, water supply, overhaul of the structure and salvage of belongings.

1 TM Engine and 1 TM Water Tender responded to this incident.

**Training**

- Ice Rescue Training
- EMS Training for Carbon Monoxide Poisoning
- EMS Training Cardiac Emergencies
- EMS Training for Understanding the Basics of ECGs
- Hazard Communication
- HazMat Operations Level Training
- Confined Space Entry
- Fire Vaccination
- Multi Engine Company Drills
- Single Engine Company Drills
- Hosted HazMat ID class with the Health Department



## **Accomplishments**

- Engine 15 (Sun Valley) hosted a Ride- Along
- 2015 Kids Fire Camp Kick Off Meeting
- Station 30 Tour (West Washoe Valley) and Field Trip for Fernley Christian Homeschool Coop.
- Annual SCBA Testing started
- New SCBA Air Compressor delivered to Station 18
- Hose tested for new Engine 15
- New Station Hose Tested
- Career crews hosted VFD training at the Regional Training Center



## VOLUNTEER FIRE DEPARTMENT ACTIVITY REPORT

**January 2015**

**The following report contains non-audited figures based on data extracted from the District's incident reporting system and Washoe County E-Comm Dispatch.**

Monthly Call Volume by Station & Type												
VOLUNTEER RESPONSE: INCIDENT TYPE	STATION/DISTRICT											
	220- Cold Springs VFD	221-Silver Lake VFD	223 - Lemmon Valley VFD	227 - South Valley VFD	237 - South Valleys VFD	240 - Red Rock VFD	242 - Gerlach VFD	301 - South Valleys VFD	331 - Peavine	351 - Verdi VFD	381 - Galena VFD	TOTAL
Structure Fire		1			1				1			3
Wildland Fire												0
Vehicle/Trash/Other Fire								1		1		2
Emergency Medical Services		4	2	1	7	2	3	1	1		1	22
Motor Vehicle Accident					3			2		1		6
Rescue												0
HazMat/Hazardous Condition		1							1			2
Public Assist		2			1	1		1		1	1	7
Good Intent Call		3			1	1		2			1	8
Activated Fire Alarm					1							1
Severe Weather Related												0
Other						1					4	5
<b>JANUARY 2015 TOTAL</b>	<b>0</b>	<b>11</b>	<b>2</b>	<b>1</b>	<b>14</b>	<b>5</b>	<b>3</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>8</b>	<b>56</b>

*In the month of January, 2015 the Truckee Meadows Volunteers responded to 36 incidents.*



## **SIGNIFICANT INCIDENTS**

Significant incidents for the month are reported below. The number of incidents reported in the Call Volume Table may not exactly match the narrative provided below; i.e. a structure fire that is limited to a small out building is reported in the Call Volume, however it does not warrant inclusion below.

### **Incidents:**

#### **Structure Fire – Station 14 (Damonte Ranch); Rhyolite Circle**

**Commissioner District 2**

**2 in/2out Required**

**Rescue Required**

1 South Valleys Volunteer Engine and the South Valleys Volunteer Fire Chief provided support to 6 TM Engines, 1 TM Water Tender, 2 Fire Prevention and 1 Battalion Chief responding to this incident.

#### **Structure Fire – Station 13 (Stead); Wells Fargo Rd.**

**Commissioner District 5**

**2 in/2out Not Required**

**Automatic Aid received from Sparks Fire Department**

1 Silver Lake Volunteer Water Tender provided support to 2 TM Engines, 2 TM Water Tenders, 1 Fire Chief, 1 Deputy Fire Chief, and 1 Fire Marshal responding to this incident.

**TRAINING AND ACTIVITY****Fire RMS and Target Solutions Training and Activity:**

<b>STATION</b>	<b>ACTIVITY</b>	<b>CREWS</b>	<b>HOURS PER</b>	<b>TOTAL HOURS</b>
Galena VFD	Department Policies, Rules, Regulations			10:00
	Fire Behavior			8:00
	Incident Management System			9:00
	Meetings, Officer/Staff/General			4:00
	Hazard Communication	2	1	2.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	1	1	1.00
	NFPA 1001 Loss Control	2	1	2.00
	NFPA 1500 Confined Space Entry	1	1	1.00
<b>Galena VFD Total:</b>				<b>37:00</b>
Silver Lake VFD	Engine Company Attack Evolutions			42:00
	Pediatric Emergencies			10:00
	Rehab Procedures			
	CECBEMS Pediatric Assessment	1	1	1.00
	CECBEMS Pediatric Emergencies Basic	2	2	4.00
	Company EMS Training: Incident Rehabilitation & Medical Monitoring	2	4	8.00
	Review of procedure for single engine evolution.	6	2	12.00
	Single Engine Company Evolutions, Multi Engine Company Evolutions with Peavine, Silver Lake and South Valley VFD	4	7	28.00
	Single engine fire attack and defensive attack with master stream and 2 inch line.	6	5	30.00
	First Responder Operations Level Refresher (MOD #1)	2	2	4.00
	First Responder Operations Level Refresher (MOD #2)	2	2	4.00
	First Responder Operations Level Refresher (MOD #3)	2	2	4.00
	First Responder Operations Level Refresher (MOD #4)	2	2	4.00
	Hazard Communication	3	1	3.00
	Hazmat Operations Refresher	2	1	2.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	2	1	2.00
	NFPA 1001 Loss Control	1	1	1.00
	NFPA 1500 Confined Space Entry	2	1	2.00
	Recording Company Training	2	0.25	0.50
	VFD Chiefs: Generate Reports	1	0.25	0.25
<b>Silver Lake VFD Total:</b>				<b>161.75</b>
Lemmon Valley VFD	1.3.3 TMFPD Code of Conduct	4	0.25	1.00
	Ebola Infection Control	4	0.5	2.00
	Hazard Communication	2	1	2.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	3	1	3.00
	NFPA 1001 Loss Control	2	1	2.00
	Recording Company Training	4	0.25	1.00
Target Solutions User Overview Video	4	0.25	1.00	
<b>Lemmon Valley VFD Total:</b>				<b>12.00</b>

STATION	ACTIVITY	CREWS	HOURS PER	TOTAL HOURS
South Valleys VFD	Department Policies, Rules, Regulations			30:00
	Engine Company Attack Evolutions			252:30
	Fire Control			36:00
	Other Driver/Operator Training			8:00
	Other SCBA Training			10:30
	Pumper Operator			64:00
	1.3.3 TMFPD Code of Conduct	2	0.25	0.50
	Back Injury Prevention	1	1	1.00
	CECBEMS Pediatric Assessment	1	1	1.00
	CECBEMS Pediatric Emergencies Basic	1	2	2.00
	Single Engine Company Evolutions, Multi Engine Company Evolutions with Peavine, Silver Lake and South Valley VFD	9	7	63.00
	Driving Safety	1	1	1.00
	Ebola Infection Control	4	0.5	2.00
	First Responder Operations Level Refresher (MOD #1)	2	2	4.00
	First Responder Operations Level Refresher (MOD #2)	1	2	2.00
	First Responder Operations Level Refresher (MOD #3)	2	2	4.00
	First Responder Operations Level Refresher (MOD #4)	1	2	2.00
	Hazard Communication	6	1	6.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	4	1	4.00
	NFPA 1001 Loss Control	7	1	7.00
	NFPA 1500 Blood borne Pathogens Safety	1	1	1.00
	NFPA 1500 Confined Space Entry	4	1	4.00
	Recording Company Training	2	0.25	0.50
	Target Solutions User Overview Video	2	0.25	0.50
<b>South Valleys VFD Total</b>				<b>506.10</b>
Verdi VFD	Engine Company Attack Evolutions			79:00
	Firefighting Tactics			34:00
	Master stream Forward			1:00
	Pumper Operator			7:00
	Ropes & Knots			1:00
	1.3.3 TMFPD Code of Conduct	2	0.25	0.50
	Ebola Infection Control	2	0.5	1.00
	Hazard Communication	4	1	4.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	2	1	2.00
	NFPA 1001 Loss Control	2	1	2.00
	NFPA 1500 Confined Space Entry	3	1	3.00
	SCBA Air Consumption Drill	1	2	2.00
	Target Solutions User Overview Video	2	0.25	0.50
<b>Verdi VFD Total:</b>				<b>137.00</b>
Gerlach VFD	NFPA 1001 Fire Detection, Alarm & Suppression Systems	3	1	3.00
	NFPA 1001 Loss Control	1	1	1.00
	SCBA Air Consumption Drill	1	1	1.00
<b>Gerlach VFD Total:</b>				<b>5.00</b>
Palomino Valley	NFPA 1001 Loss Control	1	1	1.00
<b>Palomino Valley Total:</b>				<b>1.00</b>



Truckee Meadows Fire Protection District Monthly Report

STATION	ACTIVITY	CREWS	HOURS PER	TOTAL HOURS
Cold Springs VFD	Monthly Meeting/Preventative Maintenance	6	1.5	9.00
	Engine familiarization and Engine Operations	2	2	4.00
	Station Cleanup and Vehicle Inspection	2	1.5	3.00
	Pre/Post Incident Training	4	3	12.00
	Hazard Communication	2	1	2.00
	NFPA 1500 Confined Space Entry	3	1	3.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	1	1	1.00
<b>Cold Springs VFD Total:</b>				<b>34.00</b>
Red Rock VFD	Ebola Infection Control	1	0.5	0.5
	First Responder Operations Level Refresher (MOD #1)	1	2	2.00
	First Responder Operations Level Refresher (MOD #2)	1	2	2.00
	Hazard Communication	3	1	3.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	4	1	4.00
	NFPA 1001 Loss Control	3	1	3.00
	NFPA 1500 Confined Space Entry	2	1	2.00
	Target Solutions User Overview Video	2	0.25	0.50
<b>Red Rock VFD Total:</b>				<b>17.00</b>
Peavine VFD	1.3.3 TMFPD Code of Conduct	2	0.25	0.50
	CECBEMS Airway Management Basic	1	1	1.00
	CECBEMS Respiratory Emergencies Advanced	1	1	1.00
	Engine Company Evolution - Offensive Fire Attack			
	Evolution Standard 01.1	4	4	16.00
	HazMat Refresher Modules 1 & 2	10	2	20.00
	Engine Company Evolution and Apparatus Familiarization	9	2	18.00
	Single Engine Company Evolutions, Multi Engine Company Evolutions with Peavine, Silver Lake and South Valley VFD	1	7	7.00
	How to give an accurate size-up given multiple scenarios	6	2	12.00
	Driving Safety	2	1	2.00
	Ebola Infection Control	4	0.5	2.00
	Weekly Engine Inspection	3	0.5	1.50
	First Responder Operations Level Refresher (MOD #1)	5	2	10.00
	First Responder Operations Level Refresher (MOD #2)	4	2	8.00
	First Responder Operations Level Refresher (MOD #3)	2	2	4.00
	First Responder Operations Level Refresher (MOD #4)	3	2	6.00
	Fleet Program Defensive Driving Strategies for Emergency	1	1	1.00
	Hazard Communication	5	1	5.00
	Hazmat Operations Refresher	2	1	2.00
	NFPA 1001 Fire Detection, Alarm & Suppression Systems	4	1	4.00
	NFPA 1001 Loss Control	3	1	3.00
	NFPA 1500 Blood borne Pathogens Safety	1	1	1.00
	NFPA 1500 Confined Space Entry	5	1	5.00
	NFPA 1500 Respiratory Protection	1	1	1.00
	Recording Company Training	3	0.25	0.75
	Respiratory Protection	1	1	1.00
SCBA Air Consumption Drill	1	2	2.00	
Target Solutions User Overview Video	2	0.25	0.50	
<b>Peavine VFD Total:</b>				<b>135.25</b>



# SIERRA FIRE PROTECTION DISTRICT

## STAFF REPORT

Board Meeting Date: February 24, 2015

CM WVB  
Finance WVB  
Legal \_\_\_\_\_  
Risk Mgt. DE  
HR N/A

**DATE:** February 9, 2015  
**TO:** Sierra Fire Protection District Board of Fire Commissioners  
**FROM:** Charles A. Moore, Fire Chief  
Phone: (775) 328-6123 Email: [cmoore@tmfpd.us](mailto:cmoore@tmfpd.us)  
**SUBJECT:** Approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and perform independent audit services for Sierra Fire Protection District for fiscal year 2014/15 in an amount not to exceed \$21,750. (All Commission Districts)

### SUMMARY

Approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and perform independent audit services for Sierra Fire Protection District for fiscal year 2014/15 in an amount not to exceed \$21,750.

**Strategic Objective supported by this item:** *Sustainability of our financial, social and natural resources.*

### PREVIOUS ACTION

On February 25, 2014, the Board authorized the retention of Kafoury, Armstrong & Company for the fiscal year 2014 audit.

### BACKGROUND

Effective December 15, 2014, Kafoury, Armstrong & Co. joined the regional accounting firm of Eide Bailly LLP, one of the top 25 CPA and business advisory firms in the nation. For the fiscal year 2014/15 audit, it is requested that the Board authorize the retention of Eide Bailly LLP in an amount not to exceed \$21,750. Audit Services are professional in nature and exempt from competitive bidding requirements pursuant to NRS 332.115.

Per NRS 354.624, each local government is required to provide for an annual audit of financial statements by a certified public accountant registered in the State of Nevada and notify the state of this engagement by March 31 of each fiscal year. In addition, each government that expends \$500,000 or more in Federal awards must provide for an external audit of those grants through the Federal Single Audit process.

### FISCAL IMPACT

Audit services for fiscal year 2014/15 will be funded through the District's General Fund in an amount not to exceed \$21,750.

**RECOMMENDATION**

It is recommended that the Board of Fire Commissioners approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and perform independent audit services for Sierra Fire Protection District for fiscal year 2014/15 in an amount not to exceed \$21,750.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be:

*"I move to approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and perform independent audit services for Sierra Fire Protection District for fiscal year 2014/15 in an amount not to exceed \$21,750."*





CPAs & BUSINESS ADVISORS

January 16, 2015

Ms. Marsha Berkgigler, Chairwoman  
Board of Fire Commissioners  
Sierra Fire Protection District  
P.O. Box 11130  
Reno, Nevada 89520

Dear Ms. Berkgigler:

We are pleased to confirm our understanding of the services we are to provide Sierra Fire Protection District (the District) for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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 following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Funding Progress – Other Post Employment Benefits.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole, [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:

- 1) Combining and individual fund statements and schedules, including budgetary comparisons.

[www.eidebailly.com](http://www.eidebailly.com)

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Fire Commissioners of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles,

and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide

an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a cognizant agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in May 2015 and to issue our reports no later than December 1, 2015. Felicia O'Carroll is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$21,750. This fee does not include a single audit being required, but does include preparation of the financial statements. If a single audit is required, the fee above will increase by \$5,000 for each major program that is required to be audited, and a new engagement letter will be provided. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be

encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our procedures (insert service i.e., audit, review, compilation, tax return preparation are completed (insert – (1) and a report issued or (2) and tax returns delivered), you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of (appropriate rate by state – i.e., SD is 1% per month), which is an annual rate of X% (i.e., SD is 12%), will be added to all accounts unpaid 30 days after billing date.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report accompanies this letter.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed *Practicewise* Network, a network for small to mid-sized CPA firms across the nation. Each member firm of *Practicewise*, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of *Practicewise*. Each member firm of *Practicewise* is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of *Practicewise* or any other member firm of *Practicewise* and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of *Practicewise*.

## **DISPUTE RESOLUTION**

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

### ***Mediation***

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach



an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in (insert local office).

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

### **INDEMNITY**

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements and/or tax return that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.


If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees (collectively "Eide Bailly"), against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

### **ASSIGNMENTS PROHIBITED**

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

### **EIDE BAILLY LLP**

  
\_\_\_\_\_  
Felicia O'Carroll, Partner

ACCEPTED BY BOARD OF FIRE COMMISSIONERS

\_\_\_\_\_  
Chairwoman

\_\_\_\_\_  
Date



## System Review Report

To the Partners of  
Eide Bailly LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to non-SEC issuers in effect for the year ended July 31, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, audits of employee benefit plans, and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to non-SEC issuers in effect for the year ended July 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

*Cherry, Bekaert + Holland, LLP*

Cherry, Bekaert & Holland, L.L.P.  
November 21, 2011





# TRUCKEE MEADOWS FIRE PROTECTION DISTRICT

## STAFF REPORT

Board Meeting Date: February 24, 2015

CM     
Finance VVB  
Legal     
Risk Mgt. DE  
HR N/A

**DATE:** February 9, 2015  
**TO:** Truckee Meadows Fire Protection District Board of Fire Commissioners  
**FROM:** Charles A. Moore, Fire Chief  
Phone: (775) 328-6123 Email: [cmoore@tmfpd.us](mailto:cmoore@tmfpd.us)  
**SUBJECT:** Approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and perform independent audit services for Truckee Meadows Fire Protection District for the fiscal year 2014/15 in an amount not to exceed \$31,590. (All Commission Districts)

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### SUMMARY

Approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and to perform independent audit services for Truckee Meadows Fire Protection District for the fiscal year 2014/15 in an amount not to exceed \$31,590.

**Strategic Objective supported by this item:** *Sustainability of our financial, social and natural resources.*

### PREVIOUS ACTION

On February 25, 2014, the Board authorized the retention of Kafoury, Armstrong & Company for the fiscal year 2014 audit.

### BACKGROUND

Effective December 15, 2014, Kafoury, Armstrong & Co. joined the regional accounting firm of Eide Bailly LLP, one of the top 25 CPA and business advisory firms in the nation. For the fiscal year 2014/15 audit, it is requested that the Board authorize the retention of Eide Bailly LLP in an amount not to exceed \$31,590. Audit Services are professional in nature and exempt from competitive bidding requirements pursuant to NRS 332.115.

Per NRS 354.624, each local government is required to provide for an annual audit of financial statements by a certified public accountant registered in the State of Nevada and notify the state of this engagement by March 31 of each fiscal year. In addition, each government that expends \$500,000 or more in Federal awards must provide for an external audit of those grants through the Federal Single Audit process.

### FISCAL IMPACT

Audit services for fiscal year 2014/15 will be funded through the District's General Fund in an amount not to exceed \$31,590.



**RECOMMENDATION**

It is recommended that the Board of Fire Commissioners approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and to perform independent audit services for Truckee Meadows Fire Protection District for the fiscal year 2014/15 in an amount not to exceed \$31,590.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be:

*"I move to approve the retention of Eide Bailly LLP to assist with the preparation of the financial statements and to perform independent audit services for Truckee Meadows Fire Protection District for the fiscal year 2014/15 in an amount not to exceed \$31,590."*



January 16, 2015

Ms. Marsha Berkbigler, Chairwoman  
Board of Fire Commissioners  
Truckee Meadows Fire Protection District  
P.O. Box 11130  
Reno, Nevada 89520

Dear Ms. Berkbigler:

We are pleased to confirm our understanding of the services we are to provide Truckee Meadows Fire Protection District (the District) for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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 following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Funding Progress – Other Post Employment Benefits.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole, [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:

- 1) Combining and individual fund statements and schedules, including budgetary comparisons.

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Fire Commissioners of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles,



and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide

an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a cognizant agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in May 2015 and to issue our reports no later than December 1, 2015. Felicia O'Carroll is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$31,590. This fee does not include a single audit being required, but does include preparation of the financial statements. If a single audit is required, the fee above will increase by \$5,000 for each major program that is required to be audited, and a new engagement letter will be provided. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be

encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our procedures (insert service i.e., audit, review, compilation, tax return preparation are completed (insert – (1) and a report issued or (2) and tax returns delivered), you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of (appropriate rate by state – i.e., SD is 1% per month), which is an annual rate of X% (i.e., SD is 12%), will be added to all accounts unpaid 30 days after billing date.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report accompanies this letter.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed *Practicewise* Network, a network for small to mid-sized CPA firms across the nation. Each member firm of *Practicewise*, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of *Practicewise*. Each member firm of *Practicewise* is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of *Practicewise* or any other member firm of *Practicewise* and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of *Practicewise*.

## **DISPUTE RESOLUTION**

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

### ***Mediation***

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach



an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in (insert local office).

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

### **INDEMNITY**

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements and/or tax return that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.


If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees (collectively "Eide Bailly"), against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

### **ASSIGNMENTS PROHIBITED**

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

### **EIDE BAILLY LLP**

  
Felicia O'Carroll, Partner

ACCEPTED BY BOARD OF FIRE COMMISSIONERS

\_\_\_\_\_  
Chairwoman

\_\_\_\_\_  
Date



## System Review Report

To the Partners of  
Eide Bailly LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to non-SEC issuers in effect for the year ended July 31, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

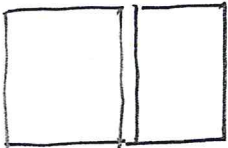
As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, audits of employee benefit plans, and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to non-SEC issuers in effect for the year ended July 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.

*Cherry, Bekaert + Holland, LLP*

Cherry, Bekaert & Holland, L.L.P.  
November 21, 2011

The attached document was submitted to the **Truckee Meadows Fire Protection District** during the meeting held on 2-24-15 by Chief Moore for Agenda Item No. #4 and included here pursuant to NRS 241.020(7) as amended by AB65 of the 2013 Legislative Session.



2-24-15 TMFPD #  
 BY Chief Moore



The attached document was submitted to the **Truckee Meadows Fire Protection District** during the meeting held on 2.24.15 by \_\_\_\_\_ for Agenda Item No. ~~4~~ 4D and included here pursuant to NRS 241.020(7) as amended by AB65 of the 2013 Legislative Session.

District1: checked  
District2: checked  
District3: checked  
District4: checked  
District5: checked

Full Name: John and Cathy Glatthar

Original Message: Dear Commissioners,

With respect to the upcoming February 24th agenda Item entitled "Fire Chief Report," Item D "Exploding Targets," we wish to express our objection to any movement toward the outright ban of recreational exploding targets on private property here in Washoe County. We will not be able to attend the meeting, so we ask that you read our comments contained herein.

Far too much erroneous information is afoot, and the unfortunate result is that some believe that all of these commercially available and legal, binary reactive targets are incendiary in nature, which means that they can cause fires. The overly simplistic (and wrong-headed) approach to this unfounded claim is to just ban the product. Don't question the unfounded claims, and don't look deeper into the facts - just ban it, some say. Good grief, let's not emulate California, the "ban everything" State.

Simply because other unelected county or state agencies may have worked in concert to outlaw this legal product, by no means should that put any legal burden or ethical duty upon you, the elected Washoe County Board of Commissioners, to follow suit. With all due respect, you serve constituents, not agencies.

You may be exposed to a video of unknown origin that shows a shooter firing at some homemade incendiary concoction that starts a fire. We hope that you would not consider banning a legal and fun product enjoyed by hundreds of recreational shooters, based on a video of dubious origin, offering up unverifiable information.

Tannerite was the first sold, and still is the most popular, binary exploding target sold in America. So how does Tannerite work? When a bullet hits Tannerite at a high velocity (2000 ft./sec. minimum), it causes a chemical reaction which results in a large water vapor cloud along with a loud report which is used as a shot indicator. In other words, its reactive nature makes it easier to see bullet hits at long distance targets. Plus, they are simply a lot of fun and always a genuine crowd pleaser.

Please note, however, that there are some amateur products that can start fires due to an improper formulation and low quality raw materials. Please view this instructional video from Daniel Tanner, the creator of this product:

<http://www.tannerite.com/video/instructional/>

See an independent lab test conducted by the Western Fire Center: <http://www.tannerite.com/WFCi.pdf>

In addition to the information found on Tannerite's website, the following video clearly demonstrates the non-incendiary nature of the product. It is well worth watching: <https://www.youtube.com/watch?v=KDCQxb-7iNs>

We believe that you should become as familiar as possible with binary exploding targets before you consider any ordinance to ban them.

As a side note, during the Citizens Police Academy at the Regional Training Center, John spoke with a team member of the Consolidated Bomb Squad about this product. He said he was fully aware of what Tannerite is, but told John that these types of products are of no worry to them, as they do not fall under the laws pertaining to bombs and bomb making.

Please keep this enjoyable product legal for use on private property here in Washoe County.

Respectfully submitted,

John and Cathy Glatthar

Washoe County Residents

TMFPD 2-24-15 #10