

MINUTES

AVRA VALLEY FIRE DISTRICT

REGULAR MEETING OF THE BOARD OF DIRECTORS



Meeting Date: Thursday, September 28, 2023
Meeting Time: 5:00 PM
Location: 21021 E. Homestead Drive, Red Rock, AZ 85145

RECORDING ON.

- 1) **Call to Order** Chairman Castaneda called the meeting to order at 5:13 PM.
- 2) **Pledge of Allegiance to the Flag of the United States of America**
- 3) **Roll Call and Confirmation of a Quorum**

Chairman Castaneda	Chief Delfs
Vice-Chairman Armendarez, present by phone	Assistant Chief Klein
Clerk Bren, absent/excused	Lorrie Palmquist
Director Neilson	Counsel Wencker, present by phone
Director Goss	Battalion Chief Tharp
	Captain Gillmore
- 4) **Recognition of Personnel** None
- 5) **Call To The Public** None
- 6) **Announcements, Current Events & Correspondence**
 - AFDA Winter Conference, January 10-12, 2024, Laughlin, NV
- 7) **Review, Discussion and possible Action regarding the adoption of the Minutes from the regular meeting held on August 24, 2023.**

Director Goss motioned to adopt the *Minutes* from the regular meeting held August 24, 2023. Director Neilson seconded. ***Motion carried unanimously, 4:0.***
- 8) **Chief's Report**

The Fire Chief may update the Board on items of interest relating to but not limited to the following: Response times, vehicles, facilities, labor relations, personnel, finance, grants, communications and/or training. Alternatively, the Fire Chief may provide written comments in the Board Member's packets or by email. The Board Members may ask clarifying questions and they may direct the Chief to place items on future agendas for further discussion or action.

The Chief highlighted the following items from his report:

 - The District is on track with the FY24 budget
 - In response to our request for an extension of our existing SAFER Grant, the District has published an employment flyer
 - We are migrating to a new ADA compliant website.
 - The drilling for the well at ST 191 has begun.

9) Review, Discussion and possible Action to approve the August 2023 Financial Reports and authorize the Chairman and Clerk to sign the *Certificate of Review*.

We are only two months through the new fiscal year (17%). We have received 7% of the anticipated revenue and expended 15% of the budget. Director Goss motioned to approve the August 2023 financial reports and authorize the Chairman and Clerk to sign the *Certificate of Review*. Director Neilson seconded. **Motion carried unanimously, 4:0.**

10) Review, Discussion and possible Action to adopt the Resolution 2023-02 regarding GASB 87 pertaining to leases

In response to the implementation of GASB87 pertaining to leases, the auditor suggested establishing a threshold for capitalization of lease agreements. The District would like to implement an accounting policy regarding GASB87 to include a threshold for inclusion under the lease standards of GASB 87 will be for leases in excess of \$10,000. Director Goss moved to adopt Resolution 2023-02 regarding GASB87 pertaining to leases. Director Neilson seconded. **Motion carried unanimously, 4:0.**

11) Review, Discussion and possible Action to approve the revised Avra Valley Fire District Financial Policies Manual reflecting an updated capitalization threshold and a section on lease accounting

The *Financial Policies Manual* has been revised to reflect a \$5000 threshold for capitalization of an expense, as well as to include a policy regarding the lease threshold of \$10,000 and proper accounting treatment of a lease. Director Goss moved to adopt the revised *Financial Policies Manual*. Director Neilson seconded. **Motion carried unanimously, 4:0.**

12) Reports of Board Members and Staff **None**

13) Future Agenda Items **None noted at this time.**

14) Date of Next Board Meeting **October 26, 2023**

15) Adjournment

Director Armendarez motioned to adjourn the meeting. Director Goss seconded.

Motion carried unanimously, 4:0. Meeting adjourned at 5:34 PM.

RECORDING OFF.

SIGNED

DATE

Board Members

Luis Castaneda, Jr. Thomas Armendarez Cody Bren Eric Neilson Michelle Stark-Goss

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