

CHRISTOPHER KOHLS FIRE DISTRICT
BOARD MEETING

10 JULY 2006

Monthly Meeting: Station 51, Christopher Creek, Az

Call to Order 7:03pm

Roll Call: Power Webb, Chairman, present
Cline Preble, Member, present
James Oliver, Clerk/Treasurer, present
Ray Larsen, Chief, Present

Minutes: The minutes of the 10 June 2006 meeting were approved as read.

Treasurers Report: The report for June 2006 was read and approved as read.

Chiefs Report: The Chiefs report was given by Chief Larsen. There were 21 calls for June. Of note was a diesel tanker rollover and fire. All involved were congratulated for their successful efforts in stopping that fire.

Correspondence /reports: Mr. Oliver thanked all involved for acquiring and putting up the new flagpole. The old flagpole was sold on a bid of \$100. Mr. Preble thanked TreePro for their bucket truck use. Chief Larsen mentioned those involved. Chairman Webb said the former Baptist camp had a new name, and desired a new services contract to reflect the correct name. He said that a new contract was written and submitted to them for approval, and we are waiting to hear from them. Mr. Webb said the original contract was written in 1989, and needed revision. He felt that most of our contracts were written in 1989. Mr. Preble clarified the current status of the contract.

Agenda items:

- Item 1. Chairman Webb introduced the issue of firefighter call and training compensation, and that the \$5.00 currently paid was felt to be low. Mr. Oliver gave the budgeted amount for the compensation. The method of listing this item on the spread sheets and ledgers was discussed. Mr. Oliver felt that the amount could be increased to \$7.50 or \$8.00 per call. Mr. Preble also agreed with that amount. The history of the compensation was discussed, and the various compensation programs were reviewed. Mr. Sundra discussed the points program for dividing up the state provided pension funds. Mr. Webb had a few questions on the programs which Mr. Sundra and Mr. Oliver answered. Chairman Webb made a motion to increase the compensation for the volunteers to \$7.50 from \$5.00 per call. Mr. Preble seconded the motion. All Board members voted aye in favor of the increase. Mrs. Kalmar asked the effective date, and Chairman Webb said 1 July, 2006 was the start date.
- Item 2. A discussion concerning the District accounting and auditing practices was held. Mr. Preble discussed his research. He commented that a CPA was required to do the annual reports. He stated that since our budget was over 1 million dollars an audit is required this year, by a different firm than that doing our annual reports. Mr. Preble also felt that the District monthly

accounting systems needed improvement and updating of computer programs. Mr. Preble felt that some outside training would also be desirable. He recommended a new auditor and accounting firm be utilized. Mr. Preble mentioned several firms that could do the required work. He also mentioned a new upgrade system. Mr. Webb felt that our budget for auditing purposes was under 1 million. Mr. Preble felt that a CPA was still required for the annual report. Mr. Oliver disagreed that a CPA was required. Mr. Webb questioned the immediate need for changes to the system. He felt that the new Administrative aide needed more time. Mr. Oliver gave his views on the revised statues and auditing requirements, and that he felt the current budget was under 1 million for auditing purposes. Mr. Oliver felt that our internal procedures were proper and useful. He questioned the methods that our accounting firm used to prepare for the annual reports. Mr. Preble again questioned the current procedures, and felt that an audit could not be passed. Audit status for the District was discussed. Each Board member restated their positions, and indicated they would research this issue further. Chief Larsen was asked his views by Mr. Preble. Chief Larsen stated that they were able to use the system, but when asked, said that they could use some training in the program. Chief Larsen discussed the different systems between the accounting firm and in-house. Mr. Oliver said that the internal system gave a good indication of the current budget status, and said that the accounting firms report could not be reconciled with the internal system. Chief Larsen gave a little background on how the monthly reporting came about. Mr. Oliver indicated that our internal system was satisfactory, but felt that an independent review should be done. Mr. Preble restated his view of procedures required for a budget over one million, and what the District should be doing. The status of rollover money was discussed. Mr. Oliver suggested that research be conducted to determine if our budget was over one million. Mr. Preble presented his views again and asked that a decision be made. Mr. Oliver said the agenda indicated discussion only. Mr. Webb gave his views, and indicated that he was not opposed to training for office personnel. Mr. Seay asked if our procedures met generally accepted procedures. Chief Larsen stated that they did. Mr. Oliver said our procedures met the revised statues, and that we had good accountability. Mr. Preble indicated that we could get warrants for free, and did not have to pay for them. Mr. Preble asked for a decision on getting outside help for our admin aide. Mr. Webb indicated that he felt our procedures have been and are adequate. Mr. Preble asked for a motion to bring in outside assistance in our computer program. Mr. Oliver said no second would be forthcoming as the item on the agenda was for discussion only. Mr. Preble asked if the aides supervisor could hire assistance, and there was no objection to that procedure by Mr. Oliver.

Item 3. The proposed SOP on out of District calls was discussed. Mr. Oliver said that he wished to revisit a resolution he had presented at a prior meeting. He stated that he felt that the SOP that the firefighters agreed on was not required to be approved by the Board and was not in conflict with the proposed resolution. The proposed resolution was read. The issue was briefly discussed by Mr. Oliver.. The Board members were asked to review the resolution, propose changes, and decide on it at the next meeting.

Topics/future meetings: The subject of auditing practices, out of district responses, and the hiring of training assistance in QuickBooks was requested to be put on the agenda by Mr. Oliver.

Call to the Public: Chief Larsen announced that there would be a highway dedication ceremony by ADOT at the Tonto Creek Campground, Thursday, 13 July, starting at 11:00am. Mr. Lloyd asked if the District was going to bill for the Tanker fire. Chief Larsen stated that the District would bill for that incident. He also asked how much billing was made since 1 Jan, 06. Mr. Oliver indicated that he would provide the information to Mr. Lloyd. Mr. Schantz asked how

money could be moved about the budget, including spending Capital account monies for operating budget items. Mr. Oliver indicated that Capital money could only be spent for Capital items.

There being no other business, the Chairman made a motion to adjourn and was seconded. The vote was unanimous to adjourn. Adjourned at 8:17 pm

Submitted by: James Oliver, Clerk/ Treasurer

Approved: _____

dtd _____ Aug, 2006