

SUNBURST FARMS IRRIGATION DISTRICT

Kay Lorenzen, President
Victor Armendariz, Secretary
Brett Harrison, Member

NOTICE OF REGULAR MEETING
OF THE BOARD OF DIRECTORS

14218 N. 47th Avenue
Glendale, AZ 85306

NOTICE IS HEREBY GIVEN, pursuant to A. R. S. Section 38-431.02A, that the Board of Directors of the Sunburst Farms Irrigation District will hold a regular meeting, which is open to the general public, on Tuesday, May 6, 2014 at 7:00 p.m. in the Sunburst Elementary School Library located at 14218 N. 47th Ave., Glendale, Arizona, to consider the following:

AGENDA

Members of the Board of Directors will attend either in person or by telephone, video or internet conferencing.

RULES FOR ADDRESSING THE IRRIGATION BOARD OF DIRECTORS

It is the Board's desire to hear public comments on agenda items. As it is important to maintain order during the meeting, please adhere to the following rules of order if you wish to speak:

- 1. Homeowners will have three (3) minutes to address the Board in the Call to the Public. Input from the public on agenda items should be provided during Call to the Public.
2. Homeowners must first be recognized by the Presiding Officer to speak. Only one (1) person may speak at a time.
3. Homeowners will address the board, not each other, once recognized by the Presiding Officer.
4. The Board may not discuss District business with each other outside of Open Meetings; noticed meeting are the only time business issues may be discussed. It is the Board's time to discuss issues.
5. Time permitting, the Board may allow input from the public during the meeting. Homeowners may speak only one time per issue.

- 1. CALL TO ORDER: (Kay Lorenzen, President)
2. CALL TO PUBLIC: (This is the time for the public to comment. Members of the Board may not discuss items that are not specifically identified on the agenda. Therefore, pursuant to A.R.S. §38-431.01(H), action taken as a result of public comment will be limited to directing staff to study the matter, responding to any criticism or scheduling the matter for further consideration on and decision at a later date).
3. APPROVAL OF MINUTES: Special Session Meeting March 4, 2014 and Regular Board of Directors Meeting April 1, 2014
4. REPORTS:
A. Financial Report (Cathy Hacker)
1. Tax Exempt Information
2. Approval of financial report
B. Summary of Current Events (Kay Lorenzen, President) A brief summary of current events may be provided by the President, members of the Board and/or District Management. The Board will not propose, discuss, deliberate or take

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- legal action at the meeting on any matter addressed in the summaries, unless the specific item is otherwise properly noticed.
- C. Managers' Report (Richard Mitten) Repairs, replacement of Lines 9 & 10, bridle path cleanup letters, vehicle report and ordering/cancellation of irrigation
- D. Custodian of Records (Brenda Brown) Completed/Outstanding/Fees collected

## 5. OLD BUSINESS

- A. Discuss and possible action on recommended journal entry suggested by Seely & Mullins in Fiscal Year 2011-2012 review. Recommended journal entry is regarding accumulated depreciation in the amount of \$184,482.48
- B. Discuss and possible action on revising the Policy and Procedure Manual
- C. Discuss and possible action on the bridle path cleanup process and frequency

## 6. NEW BUSINESS

- A. Discuss and possible action on recommendations from Seely & Mullins regarding depreciation
1. What type of depreciation schedule is the district currently on, GAAP or TAX method?
  2. If going back to a tax method assuming the district is on GAAP would there be journal entries to get us back there
  3. Should GAAP and TAX method of accounting produce similar results in depreciation?
  4. How did we come up with an \$184,000 difference and how far back can the difference be traced
  5. How do we correct the difference?
  6. Did we overcharge \$184,000 to the resident of the farms?
  7. How do we prevent this from occurring in the future?
  8. Changes in the depreciations schedule – When is the best time to adjust the journal entry
  9. Will there be journal entries at the end of each Fiscal Year
  10. Can you confirm that the money is still here and what line item
  11. Would there be any reason that Quick books is not an appropriate program to use
  12. Other misc. items
- B. Discuss Fiscal Year 2012-2013 review
- C. Discuss and possible action to capitalize the 43<sup>rd</sup> Avenue new propeller in the amount of \$6,658.10
- D. Discuss and possible action on hiring a new maintenance employee
- E. Discuss and possible action to promote driver safety and vehicle life
- F. Discuss and possible action to approve two (2) vacation days for Office Manager
- G. Discuss and possible action to capitalize RFP #01-14 in the amount of \$173,100
- H. Discuss and possible action on results of the APA consultants meeting by Terry Urbine
- I. Discuss and possible action on-future agenda items

The Board may, upon motion and majority vote, convene into one or more executive sessions, which will not be open to the public, regarding any of the matters otherwise noticed on this agenda for any of the purposes specified in A.R.S. Sections 38-431.03A(1) through (7), inclusive, including, without limitation, discussion, consideration or consultation (i) with its attorneys for legal advice or to consider its position and instruct its attorneys regarding contracts that are the subject of negotiation, in pending or contemplated litigation or in settlement discussions, (ii) of employment, assignment, appointment, promotion demotion, dismissal salaries, disciplining or resignation of District officers, appointees or employees, (iii) of records exempt by law from public inspection, or (iv) with designated representatives regarding negotiations for the purchase, sale or lease of real property.

## 7. ADJOURNMENT:

SUNBURST FARMS IRRIGATION DISTRICT

EXECUTIVE BOARD

Kay Lorenzen,	President
Victor Armendariz,	Secretary
Brett Harrison,	Member

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Posted this 5<sup>th</sup> day of May, 2014.  
by: Brenda Brown  
Brenda Brown, Custodian of Records

The Sunburst Farms Irrigation District does not discriminate on the basis of disability in admission to its public meetings. Persons with a disability may request a reasonable accommodation by contacting the District at phone number (602) 938-8760. Requests should be made by noon of the day of the scheduled meeting to allow time to arrange the accommodation.