



TOWN OF KILL DEVIL HILLS
Land Where Flight Began

MEMORANDUM

April 26, 2023

TO: Mayor and Board of Commissioners
FROM: Debora P. Díaz, Town Manager
REF: Consent Agenda 

1. Minutes (Attached CA-1A)

A. April 5, 2023

2. Resolution to Establish Materiality Threshold for Recognition of Subscription-Based Information Technology Arrangements (“SBITAs”) under GASB Statement No. 96 (Attached CA-2)

The Governmental Accounting Standards Board (GASB) is an independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles. GASB regularly develops and issues accounting standards intended to promote financial reporting that provides information to taxpayers, public officials, investors, and others. This resolution addresses software subscription costs and establishes a \$3,000 materiality threshold for subscription-based IT arrangements, or SBITAs.

Approval of the Consent Agenda will authorize the attached execution of the above resolution.

2. Partnership Reports (Attached CA-3A)

A. Community Care Clinic of Dare

The Town supports four partnership organizations that serve the citizens of Kill Devil Hills: the Community Care Clinic of Dare, Interfaith Community Outreach, Outer Banks YMCA, and Nags Head Woods Ecological Preserve. A requirement of the Town’s partnership is an annual report of the organization’s activities and service to the community. Executive Director Lyn Jenkins has submitted the clinic’s annual report, which highlights the services directly provided to Kill Devil Hills citizens.

Staff recommends approval of the Consent Agenda and a motion would be in order.