

**MINUTES  
OF THE  
LA PAZ COUNTY BOARD OF SUPERVISORS  
Monday, May 9, 2016, 11:00 a.m.  
Special Meeting**

Vice Chairman Wilson called the May 9, 2016, special meeting of the La Paz County Board of Supervisors to order at 11:00 a.m. Elected Officials and Department Heads present were: Vice-Chairman Wilson, (Chairman Irwin was not present due to a meeting in Yuma), Supervisor Clapperton, County Administrator/Clerk of the Board Field, Finance Director Mancuso, Elections Director Scholl; and Deputy Clerk of the Board Green. Also present was Jay Parke, of Walker & Armstrong, LLP.

**Approve FY2016/2017 Schedule for Reimbursements of La Paz County Services to La Paz County Special Districts, pursuant to A.R.S. §§11-251.06 and 48-819, effective July 1, 2016 – Board of Supervisors**

County Administrator Field stated this item was on the Monday, May 2, 2016, regular meeting agenda of the Board of Supervisors, and action was postponed in order to allow more time to review the Full Cost Allocation Plan.

He stated that Supervisor Wilson reported that he had since reviewed it and found what he felt were several errors, and the number of parcels seemed high. Since then there have been revisions.

Jay Parke, representing Walker & Armstrong LLP, stated that the firm has been working with the County for many years, assisting with finalizing the County audits. He noted that the County's latest audit was approved by the Auditor General's Office, and commented that the audit was "critical" in developing the Full Cost Allocation Plan.

He stated the overall objective was to take costs incurred by various departments and allocate those costs out in order to obtain reimbursements for "central services" costs.

He discussed at length and detail pages 3 through page 10 of the Cost Allocation Plan, noting that the remainder of the document focused on central services. He stated there were \$5.6 million in expenditures, as noted in the audit, and of that amount, approximately \$4 million were allocated out.

Vice Chairman Wilson stated that, although he was aware of the statutory deadline to advertise the Schedule of Reimbursements, he had concerns over what appeared to be "major discrepancies" relating to the parcel numbers, and asked if adjustments were made to these numbers.

Mr. Parke stated that no adjustments had been made to the numbers as these numbers were obtained from the Assessor's office and proofread from those numbers.

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Discussion ensued at length regarding the number of parcels and what appeared to be incorrect numbers of parcels reported in specific areas.

Vice-Chairman Wilson was particularly concerned about how to resolve the questions before the publication deadlines.

County Administrator Field suggested that the wording be changed to include “not to exceed” regarding the per parcel charge.

Supervisor Clapperton stated that he agreed with Supervisor Wilson that the number of parcels needed to be clarified.

County Administrator Field commented that the cost was substantially lower than what should be if that were the case.

Chief Deputy Assessor Jones speculated as to why the number of parcels seemed to be extraordinarily high although no definite reason could be given.

Vice-Chairman Wilson felt that there would probably be a resolution somewhere in statute; however, for the time being, it was the reimbursement schedule that needed approval and not the Cost Allocation Plan.

**VICE-CHAIRMAN WILSON MOVED** to approve the FY2016/2017 Schedule for Reimbursements of La Paz County Services to La Paz County Special Districts pursuant to A.R.S. §§11-251.06 and 48-819, effective July 1, 2016; and the rate of “other special districts” not to exceed \$4.22 per parcel. Motion seconded by Supervisor Clapperton, passed unanimously.

**Call to the Public**

There were no comments.

**Adjournment**

Vice-Chairman Wilson adjourned the meeting at 11:24 a.m.

APPROVED:

ATTEST:

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Holly Irwin, Chairman

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Dan Field, Clerk of the Board