

**MINUTES  
OF THE  
LA PAZ COUNTY BOARD OF SUPERVISORS  
Wednesday, June 25, 2014, 10:00 a.m.  
Special Meeting**

Vice-Chairman Irwin called the June 25, 2014, special meeting of the La Paz County Board of Supervisors to order at 10:00 a.m. Elected Officials and Department Heads present were: Vice-Chairman Irwin, Supervisor Clapperton, County Administrator/Clerk of the Board Field, Deputy County Attorney Buckelew, Finance Director Hill, Sheriff Drum, Grants Administrator/Resource Coordinator Taft, Community Development Administrator Yackley, Facilities Maintenance Supervisor Harder; and Deputy Clerk of the Board Green.

**Approve FY 2013/2014 budget amendments – Finance**

Finance Director Hill presented a request to amend the FY 2013/2014 budget. She stated that the practice of amendments will be more often than in the past to better align the adopted budget with the needs of the County and to create flexibility. She added that, from an auditing perspective, it is preferable.

She referred to a publication called the Uniform Accounting Manual for Arizona Counties (UMAC) provided by the Auditor General's Office that stated total expenditures adopted in the Final Budget must not exceed total expenditures proposed in the published estimates as defined in statute pursuant to A.R.S. §§42-17103 and 17105.

She further stated that unexpected changes come about in which it is necessary to change the budget; however statute reads that a County must not make expenditures for a purpose that is not included in its budget or create a debt obligation or liability in excess in the amount stated for each purpose in the final adopted budget for that year regardless of whatever revenue the County has received or has on hand in excess of the amount required to meet the expenditures. She emphasized the point stating "if you want to spend, you have to budget".

Finance Director Hill added that A.R.S. §42-17106.B allows the Board of Supervisors to transfer funds between budgeted items if all the following apply: 1) the funds are available; 2) it is in the public interest and based on a demonstrated need; 3) and does not result in the violation of the limitation on increases in ad valorem tax or expenditure limitations prescribed in Article 9, Sections 19 and 20 of the Arizona Constitution. She stated that the Board must approve any transfer, including transfers from one fund to another, by a majority vote of the Board at a public meeting.

She stated that what has been presented to the Board includes net changes as well as transfers that would correct prior year adjustments that could not be made previously without Board action.

Supervisor Irwin stated that the needed adjustments were found by the independent auditor hired by the County for annual audits.

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Finance Director Hill stated that there will be other adjustments made in the future for any needed changes.

She added that, after the adjustments, there is a zero net dollar affect on the previously adopted FY 2013/2014 budget, which would include any transfers of funds.

Finance Director Hill noted that the Arizona Office of the Courts (AOC) make amendments to the Probation program, and those typical increases would require budget amendments by the County. She anticipated that there would be a minimum of two budget amendments yearly, which has great support by the auditing company as it makes for a “cleaner” audit, and the process is more “transparent” and accountable.

Supervisor Clapperton asked who was the County’s auditing company.

Finance Director Hill stated that REDW, LLC, conducts the County’s audits, and their information appears on the County’s website.

Supervisor Irwin noted that it was important for audits to be on a timely basis to ensure proper funding.

**VICE-CHAIRMAN IRWIN MOVED** to approve FY 2013/2014 budget amendments to include specified inter-fund transfers. Motion seconded by Supervisor Clapperton, passed unanimously.

**Approve agreement with the Yuma Community Food Bank for the delivery, distribution, and reporting of food items – *Community Resources***

Grants Administrator Taft requested approval of an agreement with the Yuma Community Food Bank for the delivery, distribution, and reporting of distributed foods. She stated that there was no cash cost to the County, “only time and effort”.

Supervisor Clapperton asked if foods were distributed to the Senior Center and to Meals on Wheels.

Grants Administrator Taft answered that some food is distributed to the Senior Center; however, at times, it is reciprocal; and Meals on Wheels is subsidized by the Western Arizona Council of Governments (WACOG).

**SUPERVISOR CLAPPERTON MOVED** to approve agreement with the Yuma Community Food Bank for the delivery, distribution, and reporting of distributed foods. Motion seconded by Vice-Chairman Irwin, passed unanimously.

