

BOISE COUNTY BOARD OF COMMISSIONERS  
MONDAY, NOVEMBER 4<sup>TH</sup>, 2013  
BOISE COUNTY COMMISSIONER'S ROOM  
**OFFICIAL MEETING MINUTES**

**Present:** Commissioner Anderson, Chair Balding (via phone), Clerk Prisco, Prosecutor Gee, Deputy Auditor Klingner, and Chief Administrator Woodstrom.

**Absent:** Commissioner Wilkins.

At the permission of Chair Balding, Commissioner Anderson "called the special meeting, agendaized for Monday, November 4<sup>th</sup> at 1:00 p.m. to discuss possible deficit expenditures under I.C. 31-1611." Commissioner Anderson stated, "for the record, this meeting was called to adjust, and to provide for an excessive, to pay a claim for an excessive expenditure created in the Junior College Fund budget." A draft resolution, prepared by Clerk Prisco, to address the payment of claims within the Junior College Fund for FY 2013, was read into the record by Commissioner Anderson. Commissioner Anderson read Resolution 2013-77 into the record.

Clerk Prisco stated that she spoke with Dan Chadwick, Executive Director of IAC, on Friday (November 1<sup>st</sup>) and they (initially) concluded that we should remove the FY 2013 expenditures, in excess of budget appropriations, in the Junior College Fund, and place the expenditures into the FY 2014 period, as well as notify the auditors of the change. Deputy Auditor Klingner spoke with the County's representative from Computer Arts, Inc. and determined that was not an option, due to limitations of the accounting system. Clerk Prisco stated that the second option would be to void and reissue the checks – if they had not yet been deposited. The Clerk's office made contact with the Colleges of Western and Southern Idaho, to see if the checks were still outstanding and found that the checks had been deposited already. Deputy Auditor Klingner also consulted with Leroy Loomis of Bailey & Co., external auditors, with regards to the matter and provided him with the information covered thus far. His suggestion was, given all of the circumstances, to leave it as is.

After pursuing all options, Clerk Prisco consulted, again, with Dan Chadwick, IAC, which resulted in the direction to take an administrative action that would recognize the excess budget appropriations within the General Fund and the deficit appropriations (excess expenditure over appropriations) in the Junior College Fund. Additionally, Clerk Prisco asked Mr. Chadwick if there was any liability to the County with this issue – the answer was "No.

Commissioner Anderson MOTIONED that the Board of County Commissioners, on this 4<sup>th</sup> day of November, approve a Boise County resolution, (Resolution 2013-77) to provide for the Junior College Fund budget appropriation to avoid exceeding such appropriation and to use the Data Processing Department (General Fund) as an excess budget appropriation to meet that expenditure, and this will be accomplished by an administrative action from the Clerk's Office. Chair Balding SECONDED. Roll call vote: Chair Balding-aye; Commissioner Anderson-aye. Motion passed.

Commissioner Anderson MOTIONED to adjourn until November 5<sup>th</sup>, 2013. Chair Balding SECONDED. All ayes; motion passed.

Approved this 10<sup>th</sup> day of December, 2013.

---

**BARBARA M. BALDING**, Chair  
Boise County Board of Commissioners

**Attest:**

---

MARY T. PRISCO, Clerk to the Board