

**CITY OF METTER  
CALLED MEETING  
MONDAY, JUNE 6, 2022  
5:45 P.M.**

A called meeting was held on Monday, June 6, 2022, at 5:45 p.m. in the council chambers at city hall.

Attending the called meeting were the following officials:

Mayor Edwin O. Boyd  
Councilwoman Rashida Taylor  
Councilwoman Chyrileen Kilcrease  
Councilman Brandon Sikes  
City Manager Carter Crawford  
City Clerk Angie Conner  
Economic Development Director Heidi Jeffers  
Finance Manager Cindy Collins

Guests included the following:

Jessica Rhodes – Executive Director, Chamber of Commerce  
Jason Grimes – Chamber of Commerce  
Erica Allen – Chamber of Commerce  
Richard Deal – City Auditor

**CALL TO ORDER AND WELCOME**

Mayor Boyd called the meeting to order and welcomed everyone.

**PLEDGE OF ALLEGINACE**

Councilman Sikes led the Pledge of Allegiance.

**INVOCATION**

Councilman Sikes gave the invocation.

**APPROVAL OF AGENDA**

Councilwoman Kilcrease made a motion to approve the agenda as presented. Councilman Sikes seconded the motion, and the vote was unanimous.

**PRESENTATION**

Mr. Richard Deal with Lanier, Deal & Proctor gave a presentation regarding the City of Metter Annual Financial Report for the year ended June 30, 2021.

Mr. Deal went through the audit with mayor and council pointing out the following highlights:

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- The City had total net position (assets exceeded liabilities) of \$28,092,756 at end of June 30, 2021.
- Total net position is comprised of the following:
  - 1) Net investment in capital assets of \$22,614,886 includes property and equipment, net of accumulated depreciation, reduced by outstanding debt related to the purchase or construction of capital assets.
  - 2) Net position of \$2,531,257 is restricted by constraints imposed from outside the City such as debt covenants, grantors, laws, or regulations.
  - 3) Unrestricted net position of \$2,946,613 represents the portion available to maintain the City's continuing obligations to citizens and creditors.
- The City's governmental funds reported total ending fund balance of \$4,020,553, compared to \$3,506,495 for the year ended June 30, 2020. This is a \$514,057 (or 14.7%) increase.
- At June 30, 2021, unassigned fund balance for the General Fund was \$1,133,418 or 28.2% of total General Fund expenditures.

The audit identified certain deficiencies in internal control, described below as 2021-1 and 2021-2, that is considered to be material weaknesses:

### **2021-1 Interfund Balances Not Reconciled**

Interfund receivables/payables between multiple funds did not balance on the June 30, 2021 trial balances provided for the annual audit. Interfund receivables/payables should be reconciled on a monthly basis.

City Response: We concur with this finding, and we will implement procedures to make sure interfund receivables/payables are reconciled on a monthly basis.

### **2021-2 Recording of Year End Accounts Payable for the Financial Statements**

Accounts payable intended to be recorded on June 30, 2021, trial balances provided for the annual audit were posted to the subsequent fiscal year. Adjusting journal entries were needed to record these accruals in the City's financial statements.

City Response: We concur with this finding, and we will implement procedures to make sure all applicable accounts payable accruals are included in the year-end financial statements for the appropriate period.

Mr. Deal said that it is a pleasure working with the City of Metter. He said that he appreciates the assistance from city staff.

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**NEW BUSINESS**

**Request by Chamber of Commerce to Sell Alcohol in the Downtown Park during the Food Truck Festival**

Councilwoman Kilcrease made a motion to approve a request from the Chamber of Commerce to serve alcohol in the downtown park during the Food Truck Festival scheduled for June 18, 2022, and to allow them to close Rountree Street adjacent the park. Councilwoman Taylor seconded the motion, and the vote was unanimous.

**ADJOURNMENT**

After no further discussion, Councilwoman Kilcrease made a motion to adjourn the meeting at 5:55 p.m. Councilwoman Taylor seconded the motion, and the vote was unanimous.

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Angie Conner, City Clerk