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**CALLED MEETING MINUTES
ELBERT COUNTY BOARD OF COMMISSIONERS
WEDNESDAY, DECEMBER 19TH, 2012**

Chairman Lyon called the meeting to order. Present were Chairman Lyon, Vice-Chair Horace Harper, Commissioner Harold Reynolds, Commissioner Frank Eaves, Commissioner Kenneth Ashworth, Commissioner Freddie Jones, County Attorney Bill Daughtry, County Clerk Judy Vaughn, CFO Phil Pitts and County Administrator Bob Thomas.

Adoption of agenda. Commissioner Ashworth made a motion to adopt the agenda. Commissioner Harper seconded the motion. Upon voting the motion carried 5-0.

Review audit report from Walker & Associates for the Fiscal Year ended 2012. Mr. Dan Walker informed the Board that he had good findings in this audit. The Opinion Letter is the most important part of the audit report. We got a "clean" opinion on our audit, which means that we have handled all monies in the proper way. The reason for the Single Audit was because we received Federal money in excess of \$500,000. Commissioner Harper stated that this was the earliest audit report we have had in his fourteen years as a commissioner. In General Fund, the revenues are not much different than last year, but the expenditures were down by five per cent. That is a major accomplishment in cutting costs. Since Mr. Walker has been auditing Elbert County we have always had a Tax Anticipation Note (TAN) on the books at June 30th. This year we did not. Solid Waste continues to be a challenge. There was an \$83,000 loss this year ending June 30th. This was associated mostly with revenues going down. Mr. Walker stated that in looking at other governments that they audit, we are in line with most of them and doing well. He said that ending the year with a positive fund balance couldn't be better.

Discussion and approval to ratify action to adjust the 2012 budget for Solid Waste Fund Balance. The continued loss in Solid Waste over the years has reached a considerable amount. There are loans between the General Fund and Solid Waste that need to be cleared up to get our balance sheet back into the proper perspective. Mr. Phil Pitts has talked with the auditors and Mr. Thomas on the best way to proceed with this issue. Currently, Solid Waste owes General Fund \$863,000. He recommends that we transfer (on paper only, involves no money) from General Fund \$600,000 to Solid Waste to reduce the amount to be more realistic. We will continue to do this in coming years. The will take the amount owed to General Fund down to \$263,000. As Solid Waste is barely breaking even, there is no chance of them paying what they owe to General Fund. Commissioner Harper made a motion to approve the needed action to adjust the budget for Solid Waste. Commissioner Jones seconded the motion. Upon voting the motion carried 5-0.

Adjourn. Commissioner Eaves made a motion to adjourn. Commissioner Harper seconded the motion. Upon voting the motion carried 5-0.