

# Hartsville/Trousdale Audit Committee

## Meeting Minutes

**March 28, 2022 – Trousdale County Courthouse – 2nd Floor Courtroom**

Present: Richard Harsh, Steve Whittaker, Lesley Overman, Dwight Jewell, Amy Thomas and Mary Ann Baker

Absent: Rachel Jones

Others present: Tyler Enzminger

### 1. Open Meeting

Chairman Richard Harsh called the meeting to order at 6:00 P.M.

### 2. Review Minutes from March 16, 2021

Steve Whittaker made a motion to approve the minutes from the March 16, 2021 meeting as submitted, Seconded by Lesley Overman.

### 3. Elect Officers

Lesley Overman made a motion to leave the officers the same, Seconded by Steve Whittaker.

Chairman – Richard Harsh

Vice Chairman - Steve Whittaker

Secretary – Mary Ann Baker

**MOTION CARRIED**

### 4. Review FY 2021 Report

A. Mayor Chambers went over the following fund balances.

#### Fund Balances per FY2021 Audit

Fund	Beginning Balance		Net Change	Ending Balance		Projected Balances per Budget	Projected Net Change per Budget
	7/1/2020		6/30/2021	6/30/2021		6/30/2021	
101 - General Fund	3,850,502	↑	721,802	<b>4,572,304</b>	pg 29	2,085,124	(1,765,378)
111 - Urban Services	1,196,300	↑	311,639	<b>1,507,939</b>	pg 129	989,434	(206,866)
116 - Solid Waste	584,267	↑	249,806	<b>834,073</b>	pg 130	543,654	(40,613)
118 - Ambulance Services	542,401	↓	(171,864)	<b>370,537</b>	pg 131	276,143	(266,258)
122 - County Drug Fund	61,025	↑	12,376	<b>73,401</b>	pg 132	19,478	(41,547)
151 - Debt Services	484,323	↑	116,305	<b>600,628</b>	pg 134	426,911	(57,412)
156 - Education Debt Services <i>Wheel Tax / 2002 High School</i>	543,779	↓	(158,131)	<b>385,648</b>	pg 135	256,552	(287,227)
131 - Highway Fund	1,188,235	↑	45,677	<b>1,233,912</b>	pg 133	244,493	(943,742)
141 - General Purpose School	3,358,358	↑	334,655	<b>3,693,013</b>	pg 150	1,815,516	(1,542,842)
<b>Total Fund Balance</b>	<b>11,853,202</b>		<b>1,462,265</b>	<b>13,315,832</b>		6,657,305	(5,151,885)

**B. Audit Findings**

- County General – None
- Highway Department – None
- Schools – None
- Water Department – (2) Findings
  - (1) Maintenance of Capital Asset Records, The Water Department has a new system in place for keeping up with their capital assets and that should resolve this issue.
  - (2) Competitive bids were not solicited for work on sewer lines. This was a result of the contract being expired when some work was done and has been corrected by putting in place a year contract.

Dwight Jewell asked if corrective action plans submitted were sufficient and Tyler Enzminger advised they were.

**5. Other Business**

None

**6. Public Comment**

None

**7. Adjourn**

Mary Ann Baker made a motion to adjourn, Seconded by Lesley Overman.

**MOTION CARRIED**