In The Matter Of:

City of Doraville v.

State of Georgia

Special-Called Meeting Workshop

October 27, 2009

American Court Reporting Company, Inc.

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CITY COUNCIL MEETING

CITY OF DORAVILLE

STATE OF GEORGIA

SPECIAL-CALLED MEETING

WORKSHOP

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Transcript of the meeting held in the City Council Room at Doraville City Hall, 3725 Park Avenue, Doraville, Georgia, Mayor Ray Jenkins presiding, before Theresa Bretch, Certified Court Reporter, commencing at approximately 6:00 p.m. on Tuesday, October 27, 2009.

* * *

APPEARANCES:

Doraville City Council:

Hon. Ray Jenkins, Mayor
Councilwoman Maria Alexander
Councilman Brian Bates
Councilman Robert Spangler
Councilwoman Donna Pittman
Councilman Bob Roche
Councilwoman Pam Fleming
Rhonda Blackmon, City Clerk
Murray J. Weed, City Attorney
Darlow A. Maxwell, Finance
Jimmy Whitaker, Auditor

P R O C E E D I N G S

MAYOR JENKINS: Meeting come to order. Call the roll, please.

CLERK BLACKMON: Councilmember Alexander?

COUNCILMEMBER ALEXANDER: Here.

CLERK BLACKMON: Councilmember Bates?

COUNCILMEMBER BATES: Here.

CLERK BLACKMON: Councilmember Fleming?

COUNCILMEMBER FLEMING: Here.

CLERK BLACKMON: Councilmember Pittman?

COUNCILMEMBER PITTMAN: Here.

CLERK BLACKMON: Councilmember Roche?

COUNCILMEMBER ROCHE: Here.

CLERK BLACKMON: Councilmember Spangler?

COUNCILMEMBER SPANGLER: Here.

MAYOR JENKINS: Okay. I called this meeting for the purpose of the Council getting information from the staff on the financial status of our city.

Since this is a workshop, I want the Council to have a chance to ask detailed questions and get answers. This is not a time for questions or comments from the public. This is something that can be done at the regular meeting.

And to open this meeting up -- I have Mr. Whitaker with me and I have Darlow. To open this

meeting up, I'm going to ask Darlow to read the memo he put out on the 23rd of October, which is a Payroll Deposit Summary.

MR. MAXWELL: This was a memo to Mayor and Council with copies to Murray Weed and Jimmy Whitaker dated the 23rd and titled Payroll Tax Deposit Summary.

(Reading) "My first day at the City of Doraville was May 20th. Within a very short time, it became obvious to me that there was a payroll tax problem. The extent of the problem was not fully known.

"I received correspondence from the Internal Revenue Service dated June the 8th, saying in part, quote, 'We are attempting to obtain unfiled returns from you. You should already be aware of this from our previous contacts with you,' end quote. From my 11 years of working with the Internal Revenue Service, I know that there would have been no less than three previous letters sent by the IRS regarding each tax period for which they had not received tax returns. What happened to this correspondence is not known. The IRS Revenue Officer named in this correspondence was George E. Lains, ID No. 58-07671.

"I immediately called Revenue Officer Lains to assure him that we would fully cooperate with him

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1 to resolve all outstanding tax issues as quickly as
2 possible. I called Jimmy Whitaker to apprise him of
3 the situation and verbally informed the Mayor also.
4 "In early June, I met with Jimmy Whitaker
5 regarding this problem. He confirmed that his firm
6 had followed standard audit procedure during the
7 annual audits by (a) obtaining copies of the Forms 941
8 as filed and (b) verbally confirming with the previous
9 finance person whether or not there were any known
10 outstanding issues with any regulatory agencies
11 including the Internal Revenue Service and the State
12 of Georgia. Mr. Whitaker said that he was told all
13 returns were filed and no problems existed.
14 "On June 24th, a meeting between Revenue
15 Officer Lains, Mr. Whitaker, Mr. Weed, Mayor Jenkins
16 and me was held here at city hall. At that meeting
17 the City of Doraville filed 10 quarterly Form 941 tax
18 returns with the IRS by signing the returns and
19 presenting them to Revenue Officer Lains. These
20 returns covered the last two quarters of 2006, all
21 four quarters of 2007, all four quarters of 2008.
22 These returns were provided by Mr. Whitaker from
23 copies obtained by him during the various audits.
24 Revenue Officer Lains said that if the IRS were
25 missing only one return, it would be very possible

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1 that they had lost that particular tax filing. If two
2 were missing, possible but not likely. However,
3 missing all 10 quarterly tax returns clearly indicated
4 that none of these returns had in fact been filed.
5 "There have been a number of telephone calls
6 since this meeting between Revenue Officer Lains and
7 myself and also between Revenue Officer Lains and
8 Mr. Whitaker; he holds Power of Attorney for these tax
9 audits [sic].
10 "The City of Doraville has also received a
11 substantial quantity of correspondence from the IRS
12 regarding the delinquently filed tax returns. I have
13 created a schedule (attached) showing by date by
14 quarter all correspondence received and a . . . brief
15 explanation of each letter. I believe that it is
16 obvious from this schedule that much has yet to be
17 done before this tax problem is fully resolved. No
18 conclusions should be assumed from what is shown in
19 this schedule at this point. . .
20 "Revenue Officer Lains called me and left a
21 message, which I have saved, saying that, quote, 'in
22 moving the credits and payments between periods, the
23 IRS abated interest and failure to pay penalties, but
24 they did not abate any federal tax deposit penalties,'
25 end quote. Revenue Officer Lains went on to say that

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1 since he has 'no case assigned,' he, quote, 'can not
2 abate these penalties,' end quote. Revenue Officer
3 Lains said that we would be receiving notices for the
4 various tax periods and that, quote, 'for every notice
5 we receive, we need to write a letter saying that the
6 IRS moved federal tax deposits without our permission
7 causing the deposit penalties and these penalties are
8 the result of an IRS mistake and to request that the
9 penalties be abated,' end quote. I will follow these
10 instructions as we continue the resolution process.
11 "Revenue Officer Lains stated that he
12 thought that when everything was posted correctly --
13 and this is still an unresolved issue -- we would not
14 have to, quote, 'write a check,' end quote, for any
15 additional taxes. It is very likely, however, that
16 the amount that we receive back in the end will be
17 reduced due to the application of correctly calculated
18 penalties for (a) failure to file returns and (b)
19 failure to make Federal Tax Deposits within the time
20 frame as required.
21 "We have received two refund checks from the
22 Internal Revenue Service in the amounts of $30,000.00
23 and $77,816,40 and currently, on the instructions of
24 Revenue Officer Lains, are physically holding these
25 checks until all quarterly issues are resolved.

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1 Without going into a lot of detail, there is a
2 technical issue regarding the date from which interest
3 begins to accrue, and the holding of these checks does
4 not trigger this accrual."
5 "The failure to file these 10 quarterly tax
6 returns and the failure to make federal tax deposits
7 in the correct amount at the correct time will cost
8 the city time and money in the end. There will be
9 penalties not yet determinable as to the amount, there
10 is the cost associated with the auditor's time, and
11 the time and cost spent on this problem by staff, none
12 of which would have occurred if the previous finance
13 person had not been negligent in her actions regarding
14 this matter.
15 "I hope from this short memo, you will find
16 assurance that this problem is being addressed on a
17 daily basis as necessary and will be resolved as
18 quickly as possible. However, the Internal Revenue
19 Service does not act as quickly as we would like and
20 we have no ability to speed up the process. In my
21 opinion, it will take six months at a minimum to
22 conclude this matter. The Mayor has been and will
23 continue to be fully informed as to the status of this
24 issue," and then there was an Excel spread sheet
25 attached to it.

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1 MAYOR JENKINS: Thank you, Darlow.
2 MR. MAXWELL: Yes, sir.
3 MAYOR JENKINS: Mr. Whitaker, would you have
4 any comments at this time, sir?
5 This is Jimmy Whitaker. He's our auditor.
6 MR. WHITAKER: The only thing I can say,
7 Mayor, is I think it would be -- the best possible
8 solution would be to just get one IRS agent and just
9 deal with him or her and just go through the years,
10 when we paid our taxes, when they were due, but the
11 chances of doing that is remote, I think. But that
12 would be the best possible outcome and the least
13 timely event, I would think.
14 But I don't know of any changes. I don't --
15 I know that they have moved overpayments to subsequent
16 calendar months and quarters, and once they did that,
17 then that would create an underpayment for another
18 quarter. So what they need to do is just start from
19 day one when the last return was filed and just go
20 forward until -- until it's settled, but the chances
21 of getting an IRS agent to do that would be difficult.
22 It's going to take some time to get all the
23 issues resolved, I believe.
24 MAYOR JENKINS: Okay. Darlow, is that not
25 what the IRS agent is doing -- he's going back?

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1 That's the reason you said it was going to take a
2 certain amount of time?
3 MR. MAXWELL: No, sir. At this time,
4 Revenue Officer Lains is essentially out of the
5 picture. He has done what he can do.
6 The IRS, when the Service Center stepped in
7 and started making these transfers back and forth and
8 these abatements, at that point, they more or less
9 took control.
10 There are a couple of possibilities. Jimmy
11 and I have discussed it and I also talked with one of
12 the gentlemen from Altera as to trying to possibly
13 speed it up, try to possibly get it to an individual
14 rather than write --
15 It's my opinion that we can write letters
16 forever to a computer trying to get penalties abated,
17 things of this nature, and until it gets -- I'll use
18 the phrase "bad enough" that they actually assign it
19 to somebody, I don't think we'll ever get it resolved.
20 COUNCILMEMBER BATES: How is this going to
21 impact future quarterly tax filings?
22 MR. MAXWELL: None. They're all being filed
23 timely, everything's being deposited timely, and
24 there's no -- there's no, you know, refunds or any-
25 thing on subsequent filings; it's the exact amount. So

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1 everything's -- everything's kosher as far as the
2 beginning of this year.
3 COUNCILMEMBER BATES: And walk me --
4 And Mr. Whitaker, this is going to be with
5 both of you.
6 My understanding is is that during your
7 audit process, you received copies of the quarterly
8 tax returns that were filed but the IRS is indicating
9 that there were 10 subsequent tax returns that were
10 not received. So kind of help me understand, how
11 could you get a copy of something that was not filed?
12 MR. WHITAKER: Well, she can prepare the
13 copy. She can prepare the form and not file it.
14 You know, I would have no way of knowing if
15 she actually filed the return --
16 COUNCILMEMBER BATES: So that's not --
17 MR. WHITAKER: -- with the IRS.
18 COUNCILMEMBER BATES: That's not part of an
19 audit -- a standard audit --
20 MR. WHITAKER: No.
21 COUNCILMEMBER BATES: -- process is to
22 verify --
23 MR. WHITAKER: No.
24 COUNCILMEMBER BATES: -- with the IRS that
25 the forms have been submitted.

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1 MR. WHITAKER: Not with the IRS, no.
2 COUNCILMEMBER BATES: Okay.
3 COUNCILMEMBER ROCHE: What is the process to
4 file a 941?
5 MR. WHITAKER: The process to file a 941 is
6 every quarter you go through the payroll reports and
7 your computer will print out a quarterly report.
8 COUNCILMEMBER ROCHE: I meant the physical
9 part about providing the 941 to the IRS.
10 MR. WHITAKER: You just prepare it and you
11 mail it in.
12 COUNCILMEMBER ROCHE: Mail it in.
13 MR. WHITAKER: Sign it and mail it in.
14 COUNCILMEMBER ROCHE: Right. And you have
15 copies, signed copies of all these --
16 MR. WHITAKER: I have --
17 COUNCILMEMBER ROCHE: -- 941s?
18 MR. WHITAKER: I have copies that she
19 prepared that she gave me.
20 COUNCILMEMBER ROCHE: Right.
21 MR. WHITAKER: I'm not sure if all of them
22 were signed. She's the one who prepared them.
23 COUNCILMEMBER ROCHE: I have a question.
24 This issue I believe initially started back
25 in 2006 --

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1 MR. WHITAKER: Yes.
2 COUNCILMEMBER ROCHE: -- the difference in
3 the amount of money. In fact, I understand that Betty
4 Cloer was trying -- even involved in trying to resolve
5 this issue.
6 So just so we all understand, apparently
7 this has been an ongoing issue since 2006 as far as
8 the amount of money we owe them or they owe us or
9 whatever.
10 In fact, we're holding some checks that they
11 say that they owe us but we're not sure that we owe --
12 that they owe us our money. We're trying to -- Could
13 you go into all that coming about?
14 MR. WHITAKER: The first time that I am
15 aware that the forms were not filed is when the IRS
16 letter came and hit Darlow's desk.
17 COUNCILMEMBER ROCHE: I'm trying to figure
18 out all this, because -- and we've been aware that
19 there have been issues with the IRS since 2006.
20 MR. WHITAKER: No, I have not.
21 COUNCILMEMBER ROCHE: No, you're not aware
22 of that, but, you know, we have been.
23 MR. WHITAKER: Well, I've --
24 COUNCILMEMBER ROCHE: I mean I have been. I
25 don't know about anybody else.

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1 COUNCILMEMBER BATES: Who's "we?" Who's
2 "we?"
3 COUNCILMEMBER ROCHE: Well --
4 COUNCILMEMBER FLEMING: Well, I was aware
5 that -- that -- though it may have been verbal from
6 our previous accountant, that we had received a refund
7 check when Betty Cloer was indeed the City Clerk and
8 the IRS told us to return it to them, that they had
9 sent us a refund.
10 Is that your understanding?
11 COUNCILMEMBER ROCHE: That's part of what I
12 heard, yes. And that we've been trying to get this
13 resolved ever since --
14 MR. WHITAKER: That may be the case but --
15 COUNCILMEMBER ROCHE: -- you know, going
16 back and forth.
17 MR. WHITAKER: -- that has nothing to do
18 with the filing of returns and not being received.
19 COUNCILMEMBER ROCHE: Okay. So returns were
20 created that were apparently signed and somehow they
21 didn't make it out the door and to the mailbox.
22 MR. WHITAKER: Well, they didn't -- IRS did
23 not receive them. That's what they're telling us.
24 COUNCILMEMBER ROCHE: I have my own
25 business, and a couple years ago, I had a situation

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1 where 941s that came from Paychex, which is who I use
2 for my own business because I don't like dealing with
3 all this stuff --
4 MR. WHITAKER: Right.
5 COUNCILMEMBER ROCHE: -- and the IRS lost
6 those, too. So I mean it's not the first time. It's
7 not unheard of.
8 MR. WHITAKER: Lost more than one return?
9 COUNCILMEMBER ROCHE: Actually it was two in
10 a row.
11 MR. WHITAKER: Well --
12 COUNCILMEMBER ROCHE: And then, you know, I
13 mean it was no big deal. I called Paychex and they
14 recut them, but -- but they had the money.
15 And in this case, you know, the actual
16 dollar amount has been sent to the IRS.
17 And I guess my question is if I'm the IRS
18 and the City of Doraville sends me however much money
19 it is every quarter, how do I know it belongs to me
20 without some kind of documentation or 941 or whatever?
21 Do I just accept the money and say, well, there's no
22 documentation, don't care or --
23 MR. WHITAKER: IRS?
24 COUNCILMEMBER ROCHE: Yes.
25 MR. WHITAKER: IRS has credits against the

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1 account for Doraville, and when they receive the
2 reports, they offset those credits with what the
3 liability was on the reports.
4 COUNCILMEMBER ROCHE: So that would mean we
5 have like two years worth of credits?
6 MR. WHITAKER: Well, you had approximately
7 two-and-a-half years of credits with no forms filed to
8 offset those credits, yeah. Right. They had large
9 credits. The City had large credits with IRS.
10 COUNCILMEMBER ROCHE: Hm. Okay. I didn't
11 know about that.
12 COUNCILMEMBER FLEMING: And we've had no
13 problem with, quote, unquote, the State?
14 MR. MAXWELL: That's another issue yet to be
15 resolved.
16 COUNCILMEMBER FLEMING: Do we have a problem
17 with the State? because I've not heard anything about
18 it.
19 MR. WHITAKER: I have not heard any -- any
20 problems with the State for the years we're talking
21 about right now.
22 COUNCILMEMBER FLEMING: Okay. Do you know
23 -- and if you don't, Mr. Maxwell -- is our procedure
24 that we have a bank policy where we are depositing the
25 funds in a specific bank and they are forwarding the

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1 moneys to IRS for the 941?
2 MR. MAXWELL: The procedure now with our
3 payroll company is every week with the payroll we
4 receive a report back from them which basically shows
5 the net amount of the checks, it shows the complete
6 payroll tax liability, State and Federal, which would
7 be the withholdings plus the applicable matchings.
8 And they actually transfer out of our payroll account
9 to the IRS the tax payment liability, so --
10 COUNCILMEMBER FLEMING: On a weekly basis?
11 MR. MAXWELL: On a weekly basis.
12 COUNCILMEMBER FLEMING: Okay.
13 MR. MAXWELL: Every -- they transfer it on
14 Thursdays, actually, I believe. It goes out of our
15 account. Now, when it gets to the IRS, I can't tell
16 you. It goes out of our account on Thursdays.
17 COUNCILMEMBER FLEMING: And have you
18 received or Mr. Whitaker received now would be three
19 quarters -- three quarters of this year from Altera?
20 Three quarterly reports? Actually, it's ...
21 MR. MAXWELL: Altera was brought in and
22 hired to provide a service. The agreed-upon price was
23 $750. For that, they were to prepare and file the
24 first and second quarter 941s. They have done all
25 that. That has been done. They are -- will be, you

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1 know, filing the 941 before the end of this month if
2 they hadn't already done --
3 They've done it, because I got a copy in
4 there. I just had to stop and think. The 941 for
5 September has been filed. So they are actually --
6 we're up to date. Everything -- there's no -- the tax
7 deposits now match to the penny the tax liabilities as
8 they're being paid.
9 COUNCILMEMBER FLEMING: Okay. And correct
10 me if I'm wrong, and I'm sorry I keep asking
11 questions. But correct me if I'm wrong, that they are
12 our payroll service now and so our contract with them
13 for the payroll service was to do the 941s quarterly.
14 MR. MAXWELL: They prepare all tax-related
15 forms.
16 COUNCILMEMBER FLEMING: Okay. That's what I
17 need to hear.
18 MR. MAXWELL: State and Federal.
19 COUNCILMEMBER FLEMING: Thank you.
20 COUNCILMEMBER ROCHE: Now, you said in this
21 memo that apparently -- I think the words you used
22 were -- Let me find the right piece of paper here.
23 We had to hire Altera to file 941s for the
24 first two quarters of this year, which would have been
25 after Priscilla Murphy was no longer working here; is

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1 that correct?
2 MR. MAXWELL: I'm not sure when she left but
3 I will say --
4 COUNCILMEMBER ROCHE: She left on I think it
5 was the 16th of March.
6 So if she was negligent, I guess whoever was
7 doing the payroll from the beginning of the year was
8 also negligent.
9 MR. MAXWELL: The first and second quarter
10 of this year, as they say, fell through the cracks, I
11 guess, for the lack of a better phrase.
12 COUNCILMEMBER ROCHE: Or you could say they
13 were negligent just like you're saying that Priscilla
14 Murphy was negligent.
15 MR. MAXWELL: No, sir, because I was not
16 aware of the tax problem. And that's -- that's the
17 whole issue. There was no knowledge of any tax
18 problem until we received that notice on June the 8th.
19 I was not negligent. Ms. Murphy would have
20 been prior to then. Between that time period, it just
21 sort of was a no-man's land.
22 COUNCILMEMBER ROCHE: This is before you
23 arrived.
24 MR. MAXWELL: Well, I arrived May the 20th,
25 and we found out on June the 8th.

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1 COUNCILMEMBER ROCHE: No, I understand. But
2 what I'm just saying is that during that period of
3 time, we were not -- we didn't submit any 941s
4 whatsoever, and the fact that Ms. Murphy had paid
5 ahead, put additional money away, I believe that was
6 enough to cover the withholdings for that period.
7 MR. MAXWELL: Well, that's an assumption.
8 No one knows. She made standard payments of $99,000
9 at odd and various times.
10 Whether she made enough to pay overall is an
11 unresolved issue. She may have; she may not have. I
12 don't think Jimmy can say. I know I can't say. The
13 IRS wouldn't be able to say right now. So I mean we
14 don't know.
15 COUNCILMEMBER ROCHE: Well, we would have
16 had credits available, so as of the 941 for the --
17 MR. MAXWELL: She may --
18 COUNCILMEMBER ROCHE: -- second quarter --
19 MR. MAXWELL: There were --
20 COUNCILMEMBER ROCHE: -- of 2009 --
21 MR. MAXWELL: -- credits filed, yes, sir.
22 COUNCILMEMBER ROCHE: Excuse me. I didn't
23 mean to interrupt you.
24 COUNCILMEMBER ALEXANDER: May I please ask a
25 question?

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1 MR. MAXWELL: It's a simple issue. She
2 filed X-amount of money. We don't know if that's
3 sufficient to cover it all in the end.
4 Right now, we have got a multitude --
5 probably an average of six or seven correspondences
6 per quarter now. There have been some received since
7 I sent that memo out to y'all. And you know, we'll
8 owe forty thousand on this quarter one time and they
9 owe us forty thousand the next time we get a letter
10 from them. It's just -- it's just bouncing all over
11 the place, you know. And that's -- that's why Jimmy
12 and I talked about it.
13 And you know, it just makes more sense to do
14 what we can to try to get this to an individual, a
15 breathing individual, to try to come out and resolve
16 everything at one time --
17 COUNCILMEMBER ROCHE: I agree completely.
18 MR. MAXWELL: -- and be through with it.
19 COUNCILMEMBER ROCHE: I'm just trying to
20 understand where we're at with this.
21 MR. MAXWELL: Where we're at is waiting,
22 basically just waiting on IRS correspondence quarter
23 by quarter.
24 COUNCILMEMBER ROCHE: Let me ask it this
25 way: As of when we hired Altera to file the 941s for

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1 the first to quarters of 2009 because they had not
2 been filed --
3 MR. MAXWELL: That's correct.
4 COUNCILMEMBER ROCHE: So presumably Altera
5 filed a 941 for the first quarter and a 941 for the
6 second quarter.
7 MR. MAXWELL: They did.
8 COUNCILMEMBER ROCHE: And there should have
9 been credits out there for the money that we'd already
10 given the IRS. So as of the second quarter of 2009,
11 there was a dollar amount on a 941.
12 At that point in time, did we have to give
13 the IRS additional withholdings to cover the amount of
14 money that should have been in the 941 for the second
15 quarter?
16 MR. MAXWELL: I don't know off the top of my
17 head. I have to look.
18 COUNCILMEMBER ROCHE: Well, I'd like to know
19 that.
20 MR. MAXWELL: I'll -- I'll find that out.
21 COUNCILMEMBER ALEXANDER: If I may ask a
22 question, please, Mr. Whitaker or Mr. Maxwell.
23 So we put all of these tax moneys into a
24 bucket. I assume that that also includes the Social
25 Security funds?

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1 MR. MAXWELL: Oh, yes. It's the --
2 COUNCILMEMBER ALEXANDER: My concern is have
3 our employees -- are their Social Security accounts
4 correct based on their paychecks since 2006?
5 MR. MAXWELL: That -- that's an issue that I
6 can't say is or is not.
7 Now, as best we can tell, the W-2s, the
8 W-4s, all that was filed. If that was filed with the
9 Social Security agency as required, one, I would say
10 that they're probably correct. I mean that would be
11 my guess, because -- because the filing of the 941s
12 goes one place, the filing of the Social Security
13 information by individual goes to a totally different
14 location. So right now, it would appear that the
15 Social Security information is correct and that
16 there's not a problem there.
17 Now, there may be a problem on a case-by-
18 case basis. I'm not aware of it. But I mean if it
19 is, I think it's going to be, you know, a few on a
20 case-by-case, because it clearly seems to be that the
21 W-4, W-2 copies were filed.
22 COUNCILMEMBER BATES: So if -- Go ahead.
23 MR. WHITAKER: Even if a -- We did give the
24 IRS officer another copy of the W-2s for 2006, '07 and
25 '08, I believe, when we first met with him, and a copy

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1 of all those returns.
2 COUNCILMEMBER ALEXANDER: And this was
3 Officer Lains?
4 MR. WHITAKER: Yes.
5 COUNCILMEMBER ALEXANDER: So now he has all
6 of these documents and all of this information. And
7 how do we know that all of that pertinent information
8 is going to be handed off to this next superhero
9 that's going to come in and fix everything for us?
10 MR. MAXWELL: Let me address that. I can
11 almost assure you that if we get someone beside
12 Mr. Lains, we'll probably have to give them copies of
13 everything, which won't be a problem because it's that
14 -- you know, it's available.
15 But I think -- you know, I don't think that
16 it's -- If we get someone else, I don't think they
17 would have any file before they come out here other
18 than the fact that they've got some notices saying
19 that we, quote, owe them some money. I think that
20 would be all they would have.
21 COUNCILMEMBER BATES: Walk us through why --
22 and Ms. Fleming, I picked up on your brief comment.
23 Why was Officer Lains assigned or involved and is no
24 longer assigned or involved?
25 MR. MAXWELL: Well, he initially got the --

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1 I think it was the last two quarters of 2006 that he
2 was assigned. And so when he came out, when he called
3 me up and, you know, we set an appointment and he came
4 out, and by that time, he -- you know, when -- I mean
5 like he walked in, and we said, well, we seem to
6 really have a tax problem here, you know. And then he
7 went and started checking, and sure enough, and there
8 was a whole bunch of stuff, but he didn't have those
9 returns technically assigned to him.
10 Now, I don't know -- I don't really know
11 what their procedures or authority or anything is, you
12 know, about picking up other years, other quarters, at
13 what point to do, because he was able to post the
14 information we gave him but he was not able to abate
15 penalties, especially when the penalties were created
16 by the IRS by moving money they shouldn't have moved.
17 COUNCILMEMBER BATES: And walk me through
18 that so I understand. They moved moneys from one
19 quarter to cover another quarter?
20 MR. MAXWELL: They moved money willy-nilly,
21 for lack of a better word. I mean they'll all of a
22 sudden see a liability over here and they've got a big
23 overpayment here, they'll move it over here. In the
24 process, it may create Federal tax deposit penalties
25 over here. And now all of a sudden you've got money

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1 owed while there's some money in another quarter over
2 here that you're due back, so they move it back. It
3 really is just that messed up.
4 COUNCILMEMBER BATES: So if I'm hearing
5 correctly, what needs to happen is you need to have a
6 warm body sit down and look at the third quarter of
7 2006 and look at the return and say second quarter --
8 MR. MAXWELL: Start off the bat. We start
9 with second quarter.
10 COUNCILMEMBER BATES: Second quarter of
11 2006, you owed X, you paid X; you're zeroed out.
12 Third quarter of 2006, you owed X, you paid Y; you've
13 got a credit of or an underage of Z. Move that to the
14 fourth quarter and carry it forward.
15 MR. MAXWELL: So that would be sequential.
16 And I think we have a credit -- second
17 quarter?
18 MR. WHITAKER: We had a credit second
19 quarter of 2006.
20 COUNCILMEMBER BATES: Okay.
21 MR. MAXWELL: So if somebody could sit down
22 and --
23 COUNCILMEMBER BATES: How can we --
24 Mr. Weed, Mayor -- how can we implore the IRS to
25 assign a warm body to expedite this so that we can

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1 resolve it and move our city forward?
2 ATTORNEY WEED: I think all we can do is
3 ask. I mean Mr. Maxwell, you know, being a former IRS
4 agent, you know, he knows more about the system than
5 the average financial or city accountant would know.
6 We'll just keep asking.
7 MR. MAXWELL: They actually have a -- I
8 don't know the official term of this person, but they
9 have sort of like an intermediary that I know that the
10 payroll people have the ability to access that we
11 could not access, and this person apparently has got
12 authority to cross lines of divisions and even
13 locations and things of this nature.
14 And so we were talking about it before this
15 meeting, that we think that's the next best thing is
16 to request through the payroll people, who I talked
17 with yesterday about this, through the intermediary to
18 try to get it reassigned back to Revenue Officer Lains
19 to minimize, you know, all the time and learning curve
20 so that he can come in here and whip it out, you know.
21 COUNCILMEMBER BATES: Expedite the
22 resolution --
23 MR. MAXWELL: Right.
24 COUNCILMEMBER BATES: -- to this.
25 MR. MAXWELL: And another thing, too.

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1 Revenue Officer Lains is a supervisory-experienced
2 person. I mean he -- very capable. So that's one of
3 the reasons we'd like to get him back and not take the
4 luck of the draw and get somebody who might have just
5 walked off the street and been assigned, you know,
6 because that would be a nightmare then.
7 COUNCILMEMBER BATES: Mr. Whitaker, how does
8 this impact previous audits or the current financial
9 state of the city? I mean I'm guessing if we get
10 penalties that are assigned to previous quarters, are
11 those going to be assigned backwards or are those
12 going to be --
13 MR. WHITAKER: It will be --
14 COUNCILMEMBER BATES: -- absorbed in the
15 current --
16 MR. WHITAKER: -- a liability.
17 COUNCILMEMBER BATES: A current liability?
18 MR. WHITAKER: It will be a liability as
19 assessed. So we will just have to wait on IRS to
20 finalize their investigation.
21 COUNCILMEMBER BATES: Okay. But the audits
22 were based upon the forms that were originally signed
23 and --
24 MR. WHITAKER: Right.
25 COUNCILMEMBER BATES: -- now have been

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1 submitted to the IRS for reconciliation with the --
2 with the payments that were --
3 MR. WHITAKER: Yes.
4 COUNCILMEMBER BATES: -- supplied. Okay.
5 Thank you.
6 COUNCILMEMBER FLEMING: And Mr. Maxwell, did
7 I understand you correctly to say that we also now
8 since you've come on board received refunds from IRS?
9 MR. MAXWELL: Yes, ma'am. These refunds are
10 applicable to the quarters of these 10. I'm not sure
11 which quarters. And --
12 COUNCILMEMBER FLEMING: And you were
13 instructed to do what with them?
14 MR. MAXWELL: We physically are holding
15 these checks --
16 COUNCILMEMBER FLEMING: Okay.
17 MR. MAXWELL: -- because no interest accrues
18 as long as we have not negotiated them.
19 COUNCILMEMBER FLEMING: And because they
20 transfer money, per your term, willy-nilly, we don't
21 even know whether we're due those or not.
22 MR. MAXWELL: We have no clue.
23 COUNCILMEMBER FLEMING: And so that's
24 because -- I love that term, actually -- because they
25 transfer funds willy-nilly, they could have misplaced

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1 11 or 12 IRS 941s for us.
2 MR. MAXWELL: Well --
3 COUNCILMEMBER FLEMING: And since you
4 haven't -- though you may, though you haven't at this
5 time received anything from State that we are in
6 arrears with them -- and that's done on a quarterly
7 basis also -- I would say that we may not owe any
8 penalties and would be getting a healthy refund back.
9 MR. MAXWELL: Well, that would be a
10 wonderful situation.
11 I know now the Altera -- and I'm not sure
12 what two quarters this is, but there were two quarters
13 that they worked with the State filing. And it could
14 have been the first and second quarter of this year.
15 I really just don't know, but it was two quarters they
16 were dealing with a State guy.
17 The State usually is not quite as swift
18 about getting out on a failure to file payroll returns
19 as the Federal. I don't know why.
20 COUNCILMEMBER FLEMING: For two-and-a-half
21 years?
22 MR. MAXWELL: I don't know why, but they
23 are, yeah.
24 And you know, it's possible -- I mean it's
25 possible that State returns were filed. I mean, you

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1 know, don't know.
2 COUNCILMEMBER FLEMING: Ms. Blackmon, are
3 you aware of a previous refund that the City has
4 received for possible overpayment?
5 CLERK BLACKMON: Not other than the two that
6 I'm holding that we got this year.
7 COUNCILMEMBER FLEMING: In the time that
8 you've been City Clerk?
9 CLERK BLACKMON: No. But I was not involved
10 in finances back in the '06, '07 years, so it could
11 happen and I wouldn't know about it.
12 COUNCILMEMBER FLEMING: Okay.
13 COUNCILMEMBER ROCHE: Well, we also have to
14 file something for unemployment tax with the State
15 because you have to pay that also.
16 MR. MAXWELL: That is correct. And whether
17 or not that's an issue prior to this calendar year, at
18 this point, I don't know. You know, that's an issue
19 that I don't even know that I've seen the -- seen
20 copies of the returns.
21 But we have heard nothing whatsoever about
22 DLR-4s. That's -- that's -- Except for the two
23 quarters this year. That's all we heard.
24 COUNCILMEMBER ROCHE: Well, to try and
25 summarize, I think for the last two-and-a-half years,

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1 in fact as far as we know, the State tax refunds,
2 everything's fine, withholding's fine, everything's
3 fine. Social Security, everything's fine,
4 withholdings, forms, everything's been filed.
5 Unemployment insurance, everything's been fine,
6 everything's been paid for.
7 Financially, apparently we've been giving
8 the IRS money. Everything was fine until the second
9 quarter 2006 when the City of Doraville had some kind
10 of a dispute with the IRS as far as who owed what,
11 what money. I believe at the time it was that we
12 thought we owed them money. And then ever since then,
13 for some reason, the IRS and only the IRS can't seem
14 to identify -- or can't seem to track down some 941s.
15 And 941s were tracked down because Priscilla did keep
16 copies of everything, so we were able to provide them
17 and say here they are and resubmit them.
18 And that was the state of affairs until
19 Priscilla left, at which time there were no 941s
20 filed, there were no tax withholdings filed for the
21 first quarter or the second quarter of this year
22 until, again, Mr. Maxwell came on and we ended up
23 having to pay I think it was $1,500 altogether to
24 Altera to basically go back and file 941s for the
25 first two quarters of this year. And from what we can

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1 see, there was enough money already there in
2 withholding to cover the amount of withholding that
3 should have been made the first two quarters of 2009
4 so that we are not getting any big penalties or
5 anything.
6 I mean is that a rough assessment of where
7 we're at right now?
8 MR. MAXWELL: I would agree with you in
9 part, but I disagree with you about you sort of
10 alluded to the fact that maybe the IRS lost all 10
11 returns. That's lottery-winning odds. I'm sorry. I
12 can't agree with that. To me, the fact would indicate
13 that she filed none of the returns based on what we
14 know.
15 COUNCILMEMBER ROCHE: So she filed the
16 State, she filed the Social Security, she filed the
17 unemployment, but for whatever reason --
18 MR. MAXWELL: I don't know. I mean
19 apparently.
20 COUNCILMEMBER ALEXANDER: Mr. Whitaker, in
21 your audit process, do you get copies of the other
22 documents, the other filings also, for the State and
23 Social Security? Do you get -- ask for those reports?
24 MR. WHITAKER: Yes, we do sometimes get
25 those reports. I could check back in my files to see

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1 if we have copies of those.
2 And I do remember a $40,000 refund check
3 that the City did receive. And Betty did give me a
4 call back, and I can't remember the outcome of that,
5 if she returned it back or if they deposited it.
6 COUNCILMEMBER FLEMING: And that was in '06,
7 was it not?
8 MR. WHITAKER: It was when Betty was here.
9 I can't remember the exact year.
10 COUNCILMEMBER ROCHE: Trying to remember
11 when Betty left.
12 MR. WHITAKER: She had the question whether
13 to deposit it or return it.
14 COUNCILMEMBER ROCHE: Right. So apparently
15 this has been an ongoing situation since 2006.
16 MR. WHITAKER: Well, just the $40,000 maybe,
17 but I haven't heard anymore questions about that. The
18 only questions I've heard about payroll taxes is the
19 reports.
20 COUNCILMEMBER ROCHE: Okay. Twice I
21 requested reports from Altera as far as the first two
22 quarters. Are we ever going to get any kind of report
23 or hard copy? I mean we --
24 MR. MAXWELL: Well, they were not --
25 COUNCILMEMBER ROCHE: As far as what

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1 happens?
2 MR. MAXWELL: They were not hired to prepare
3 a report. They were hired to file the returns. They
4 have filed the returns. That was what they were hired
5 for.
6 COUNCILMEMBER ROCHE: And we can't just get
7 a two-page, a two-line memo saying that they filed the
8 reports just so we know what we paid the money for --
9 MR. MAXWELL: I've got copies --
10 COUNCILMEMBER ROCHE: -- and what the
11 situation was --
12 MR. MAXWELL: -- of the reports.
13 COUNCILMEMBER ROCHE: -- because we hired
14 them to straighten it out.
15 MR. MAXWELL: Yeah. I mean, you know, I'll
16 get them to send me an e-mail saying they filed the
17 returns.
18 COUNCILMEMBER ROCHE: And tell us what
19 happened and why they weren't filed, et cetera,
20 et cetera.
21 MR. MAXWELL: No. They can't do that.
22 You're asking why they didn't -- why they
23 weren't filed, et cetera. They -- they don't make any
24 -- any assumption of that.
25 They simply went in, started obtaining our

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1 information, prepared the returns and filed them,
2 period.
3 COUNCILMEMBER ROCHE: Okay. Well, I think
4 we know why they weren't filed, so --
5 COUNCILMEMBER FLEMING: Mr. Whitaker, how
6 are we coming right now with the audit preparation and
7 will we be on time?
8 MR. WHITAKER: We are due out here week
9 after next and we'll stay here until it's completed.
10 MAYOR JENKINS: Anymore questions?
11 COUNCILMEMBER ROCHE: Have you had a chance
12 to look at the financial reports that were provided to
13 the Council for the fiscal year ending last year?
14 MR. WHITAKER: June 30, 2009, I have not
15 reviewed them, no, sir.
16 COUNCILMEMBER ROCHE: Okay, because -- let
17 me see if I can find them here. If memory services,
18 there's a lot of money that was in suspense accounts.
19 We never did receive any kind of a budget-to-actual on
20 that.
21 Suspense accounts is when, you know, you
22 have a dollar amount and you don't know where to put
23 it so you put it in a suspense account and then you
24 straighten it out before the end of the quarter.
25 I'm sorry. I guess this is more for

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1 Mr. Maxwell. Let me see if I can find the day that
2 that was sent to us.
3 Does anyone have the date on the memo when
4 they sent us the fiscal -- the end-of-year?
5 COUNCILMEMBER FLEMING: Is that when we were
6 talking about in June?
7 COUNCILMEMBER ROCHE: Yes.
8 Well, it would have been -- Let me see if I
9 can find it here.
10 I've got the one for July to September.
11 Have there been any changes to the one that
12 you put out for the last fiscal year, Mr. Maxwell?
13 Could you provide the Council with a copy of those?
14 MR. MAXWELL: No, because there are numerous
15 journal entries -- and "numerous" is an understatement
16 -- which have not been posted, which I will not post
17 until just prior to Jimmy coming here, and some will
18 be posted after he's here and I'm working on other
19 accounts.
20 So as far as a -- if you look at the prior
21 year, you divide it up between balance sheet and
22 regular expenditures -- and I have told y'all all
23 along that the balance sheet, you might as well as
24 throw it in the trash can because it has no relation
25 to what probably the truth is. I've never -- never

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1 said anything other than that.
2 Now, when you print out from the system the
3 revenue and the expenditures with the exception of
4 accrual of payables and receivables, I would say it's
5 substantially correct and let it go at that.
6 But there have been no adjustments. There
7 have been no posted balance-sheet adjustments for
8 fiscal year ending June 30, '09 at this point.
9 COUNCILMEMBER FLEMING: No additional to
10 what you gave us on --
11 MR. MAXWELL: I mean even what I've given
12 you, I mean, that does not include any adjustments
13 between what the ledger is showing and what let's just
14 say reality is showing. An example might be the
15 ledger has X-dollars in a bank account, and I've gone
16 through and reconciled and maybe there's, you know, 50
17 entries or whatever and the correct amount might be,
18 you know, half of that X-amount. Well, I haven't made
19 that actual adjusting entry yet. The ledger will
20 still show the erroneous amount.
21 I don't make the journal entries until
22 basically I have gone through and I have all the
23 accounts -- balance sheet accounts, I've gone through
24 all them and I make sure that if I make this entry,
25 it's not going to create one over here that's a

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1 problem. You have to make sure they all agree with
2 each other.
3 COUNCILMEMBER FLEMING: If I'm not mistaken,
4 are you telling me that we have not closed 2008?
5 MR. MAXWELL: Two -- well, when you say
6 "closed," I don't know.
7 COUNCILMEMBER FLEMING: 6/30.
8 MR. MAXWELL: Yeah, but I don't know -- I
9 don't know exactly what you mean by "closed."
10 If you mean some sort of physical thing on
11 the computer system, the answer is correct; we've not
12 closed it.
13 It is -- it is -- Whether it's closed or
14 open makes no difference on the balance sheet other
15 than retained earnings and fund balance, because when
16 you close it it would take your profit-and-loss --
17 poor terminology, but it would take that and put it in
18 the fund balance.
19 As it is now, basically the asset and
20 liability balances as of 6/30/08 including fund
21 balance rolled forward and they have not been
22 adjusted.
23 When they get adjusted in the audit --
24 Because, you know, part of the whole thing has been
25 that we're getting out of this system and I'm doing as

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1 little as possible as far as trying to go back and
2 create additional work in this system.
3 It makes no difference whether we actually
4 physically closed '08 or not in doing the '09 audit.
5 COUNCILMEMBER ROCHE: So you're saying all
6 this has to happen before we're ready for the auditor?
7 MR. MAXWELL: Well, I mean it won't all
8 happen before he gets here. He'll come in and start
9 working on some things and we'll be on, you know,
10 other stuff too. I mean this is just the way it is.
11 COUNCILMEMBER FLEMING: I'm -- I am --
12 MR. MAXWELL: I've been doing this --
13 COUNCILMEMBER FLEMING: I am --
14 MR. MAXWELL: -- for 15 years, Mr. Roche.
15 COUNCILMEMBER FLEMING: Yeah. I'm a --
16 MR. MAXWELL: I mean it's the same --
17 COUNCILMEMBER FLEMING: -- little confused,
18 though. I'm a --
19 MR. MAXWELL: -- everywhere I've been, so
20 it's not different.
21 COUNCILMEMBER FLEMING: -- little confused.
22 I've never heard of an accountant waiting for the
23 auditor to get here for the auditor to tell you
24 whether you need to do a journal entry or not.
25 MR. MAXWELL: I didn't say that. Never said

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that.
I said I would wait, and when he was here, I may be still making journal entries somewhere else.
But I will say this: Not in relation to this situation now, not in relation to this, but I can say that everywhere I've ever been for as long as I've ever been, yes, there have been discussions between auditors and staff as to whether or not a journal entry should be made, the appropriateness of it, et cetera. I mean that's just the way it's been. It has always happened like that.
I know that it should not happen as much now because of changes in various and sundry regulations, et cetera, but it's going to always happen.
COUNCILMEMBER BATES: From a cash position, since we're having a financial meeting, you gave us an Excel spreadsheet today. I've got a couple of questions on that.
If I'm reading this correctly, between cash in our various and sundry bank accounts and CDs at various and sundry banks, we've got 7.3 million dollars. Is that -- am I reading the bottom line correctly?
MR. MAXWELL: Let me see if I can read it.
COUNCILMEMBER BATES: I had to blow mine up.

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MR. MAXWELL: Get my magnifying glass out here.
As of today, the various financial institutions were showing seven million three thirty-seven nine fifty.
COUNCILMEMBER BATES: And of that, if I'm reading that correctly, in cash that's readily accessible, it's roughly a million four.
MR. MAXWELL: I'll take your word for it. I haven't added it up.
COUNCILMEMBER BATES: And the balance then being in CDs -- and I'm looking at it being in First Intercontinental --
MR. MAXWELL: We got 3.8 million, it looks like, in CDs.
COUNCILMEMBER BATES: So we're cash rich.
How much should we be carrying in cash in our operating accounts?
MR. MAXWELL: I don't have enough history to answer that question.
COUNCILMEMBER BATES: I'm sorry?
MR. MAXWELL: I said I really don't have enough history to answer that question.
COUNCILMEMBER BATES: Okay.
COUNCILMEMBER ROCHE: Well, you say "cash

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rich." I'm not sure.
MR. MAXWELL: And I -- and I think the answer is we have cash; that's good, I mean, you know.
I mean we're in good shape, I mean all things considered, I mean. You get to this part of the year, and more often than not, you're digging around and trying to find a dollar to make a payment because you haven't received tax revenue and all that kind of stuff, you know. So I would say we are not in bad shape at all.
COUNCILMEMBER BATES: And "cash rich" was a poor choice of words, but we've got -- we've got revenues that are available to us, we've got moneys that are available to us to operate the city without having to go into any of our investments.
MR. MAXWELL: That is correct. We have not yet cashed any CDs since I've been here.
COUNCILMEMBER BATES: And we have yet to receive the bulk of the tax payments for the fiscal -- for the calendar year; correct?
MR. MAXWELL: That starts in November/December. I think we probably will get the bulk of it in probably December/early January.
COUNCILMEMBER BATES: Okay.
COUNCILMEMBER ROCHE: Yeah. You bring up a

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good point about when we get our cash, our tax money, because the balances due fluctuate.
Taking that into consideration, what I did was I took -- We were provided the cash balances -- and this is basically just all the money, one big number -- as of beginning June of last year. And what I did was I took that spreadsheet and I compared the dollar amounts from June of last year to June of this year; July of last year/July of this year; et cetera, et cetera.
And I didn't make enough copies.
Now, October, we haven't run a payroll yet, and I'm not sure how much that is. Right now we're showing just at the beginning of October, $638,000 now --
COUNCILMEMBER FLEMING: (Inaudible)
COUNCILMEMBER ROCHE: I'm sorry?
-- that we didn't have last year and -- or that we did have last year. But then again, October's not out yet.
But as far as September, the balance of money in the bank that we have this September versus the end-of-month last September, this September we have just under a million-and-a-half dollars less in the bank than we had last year. And for August -- and

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again, this fluctuates all over the place -- it's showing two-and-a-half million dollars less than we had last year. For July, it's showing 1.89 million dollars less, less than last year.

So what that means basically is that in a 12-month period, looks like we've spent at least roughly -- we have about a million dollars less than we had before. And with our projected budget of a 1.6 million dollar deficit, and we're already three months/four months into this year, 1.6 divided by three works out to about $5,000,000 every four months. Looks like the end of the year we'll be down another million dollars.

So some people may consider that financially healthy. I consider that not so financially healthy. I think we maybe feel like we're financially healthy at the moment, but the way we're spending money, this time next year, we -- we're going to be cashing in some CDs fairly soon, I think, so --

COUNCILMEMBER FLEMING: I noticed that --

I had requested on the 21st, to determine our diversity, and thank you very much for getting me this information.

I noticed that --

MAYOR JENKINS: Pam.

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COUNCILMEMBER FLEMING: -- all the CDs --

MAYOR JENKINS: Pam.

COUNCILMEMBER FLEMING: Oh, I'm very sorry.

MAYOR JENKINS: Are we finished with the other?

COUNCILMEMBER FLEMING: With what other?

MAYOR JENKINS: This is a separate item; is that correct?

COUNCILMEMBER FLEMING: No, sir.

COUNCILMEMBER ROCHE: We're talking about dollar amounts, balances in the bank, I think, Mayor.

MAYOR JENKINS: I mean is there anymore questions for the staff that we have?

COUNCILMEMBER FLEMING: Yes, sir. I was --

COUNCILMEMBER ROCHE: Oh, yeah.

COUNCILMEMBER FLEMING: I was getting ready to ask Mr. Maxwell a question.

MAYOR JENKINS: Okay. Okay. Go right ahead.

COUNCILMEMBER FLEMING: Mr. Maxwell, on the request that I had made and you provided, I noticed that all of the First Intercontinental CDs, the interest is being paid to one specific savings account. And my question is are we utilizing that specific savings account only for the interest roll-

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over into that account?

MR. MAXWELL: Yes, ma'am.

COUNCILMEMBER FLEMING: Okay.

I have one other question. I'm sorry.

MR. MAXWELL: That's all right.

COUNCILMEMBER FLEMING: On the Metro City Bank CD, in any case that it's going into a checking account but I couldn't find a cross reference, is there a checking account at Metro City?

MR. MAXWELL: Yes, ma'am, there's an account there. I can get you a copy of the last statement but I don't have access on the computer to pull that information now.

COUNCILMEMBER FLEMING: So the interest goes into a Metro City checking account is what this --

MR. MAXWELL: I would think it would, yeah. I think it would transfer over, because most of the time they don't retain the interest in those CD accounts.

COUNCILMEMBER ALEXANDER: Is it the last one listed on the page? Is that the checking account?

Mr. Maxwell?

MAYOR JENKINS: Darlow?

COUNCILMEMBER ALEXANDER: He's getting his glasses.

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MR. MAXWELL: The only way I can see it.

MAYOR JENKINS: I believe the one going out of Metro is going into -- what do you call it? -- not a savings account but a --

CLERK BLACKMON: Metro City is our special event account.

MR. MAXWELL: We have a special events there and don't we have a medic account?

CLERK BLACKMON: No. That's at First Intercontinental.

MR. MAXWELL: That's at First Intercontinental.

CLERK BLACKMON: The only one at Metro is the special events account, which is a checking.

MAYOR JENKINS: Money market's what I'm referring to. We've got one that's --

CLERK BLACKMON: Oh, there's one --

COUNCILMEMBER FLEMING: You have two money markets. You have a million two and a hundred and ten at First Intercontinental.

CLERK BLACKMON: I was referring to the checking.

COUNCILMEMBER FLEMING: I have a question now that I'm looking at this particular -- the forms that you provided for me for my record and the

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1 spreadsheet that you provided. Looks like we've got
2 an RBC CD as well.
3 MR. MAXWELL: We probably do. I mean I
4 would have the physical hard copy paper but I didn't
5 -- I don't have access to the computer for that either
6 but I can -- you know, if we do, I'll get you a copy
7 of it.
8 COUNCILMEMBER ALEXANDER: It's on your
9 spreadsheet.
10 COUNCILMEMBER FLEMING: Yeah, but I was
11 trying to determine, you know, the term and rate of
12 return, the term as well as the rate of return.
13 MR. MAXWELL: If by some chance that is not
14 on the face of the statement, I will find out, get
15 that information.
16 COUNCILMEMBER FLEMING: Thank yo.
17 COUNCILMEMBER BATES: And Mayor, this is not
18 going to make you happy but I need to ask, and I
19 apologize.
20 Have we considered bidding these CDs out for
21 a competitive rate amongst the nine or eight banks
22 that are within the city of Doraville?
23 MAYOR JENKINS: We called the banks and this
24 was the best rates we could get. We did not bid them
25 out, no. This is the best rates we could come up

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1 with.
2 COUNCILMEMBER BATES: Is that something that
3 is practical, realistic and viable, to competitively
4 bid out our investments to banks to see if we can
5 maximize the return on our investment?
6 MAYOR JENKINS: I've also thought about the
7 type of banks. The way the banks are going down
8 nowadays, I'm leery about any bidding on anything like
9 that. We've had good relationships with the banks
10 that we have now. And of course if you look, we took
11 the United American out, and of course United American
12 just went down this week. So I think we've done a
13 real good job in investing our money.
14 Probably could -- I don't even want to
15 mention stock markets. I don't like that. I think we
16 are doing real good with investing our money through
17 the banks, where what money we got, we got.
18 COUNCILMEMBER BATES: Well, I --
19 MAYOR JENKINS: I mean as far as bidding
20 them out, I see no problem with that if you feel like
21 the banks are safe.
22 COUNCILMEMBER BATES: Well, I think we've
23 got a number of very strong banks within our city --
24 Wells Fargo, Touchmark, RBC, First Intercontinental,
25 Metro -- and to let them compete for our dollars I

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1 think is a smart --
2 MAYOR JENKINS: I have no problem with that.
3 COUNCILMEMBER BATES: -- a smart thing to
4 do.
5 MAYOR JENKINS: I agree with that.
6 MS. FENG: Can I say something as a banker?
7 COUNCILMEMBER ROCHE: Well, my concern on
8 that frankly is that we have all our eggs in one
9 basket, it looks like. I think that we need to
10 diversify across the banks.
11 COUNCILMEMBER BATES: Well, and --
12 COUNCILMEMBER ROCHE: Personally, I don't --
13 I think -- in fact, I was going to bring this up when
14 we got into our financial ordinance, that we should
15 probably have a way of saying that we don't keep any
16 more than 20 or 25 percent of our cash assets in any
17 one given bank, because as we've been saying, we're
18 seeing banks fail all over the place.
19 COUNCILMEMBER BATES: Yeah. And I don't
20 disagree with you at all on that.
21 But I think if we can competitively bid it
22 out, we can look and see where the two or three banks
23 that are going to give us the greatest return on our
24 investment and disburse those funds across those two
25 or three and keep our cash, our liquidity, as in our

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1 payroll and savings and assets that we need access to,
2 at a separate, fourth bank. So I don't have a problem
3 with diversifying. I think that makes a lot of sense.
4 MAYOR JENKINS: Actually what we did, we did
5 not bid it out but we would call in and say, "Well,
6 how much will you give us for $100,000" for so-and-so-
7 and-so-and-so or $500,000? That's as far as we'd get.
8 And according to the paperwork we look at also, First
9 Intercontinental gave us the best of any of them.
10 COUNCILMEMBER ALEXANDER: One of the things
11 -- I almost feel like this needs to be approached just
12 like an RFP. And I was discussing with Councilman
13 Bates today, one of the things, the illustrious Texas
14 ratio that is a number that institutions are assigned
15 based on their liabilities, their foreclosure history
16 and things of that nature, and it's one of the things
17 that investors look at is the Texas ratio of the bank.
18 I held my breath when I saw American United
19 Bank there, and that is one of the ones that folded
20 this weekend. I think that would be something, too,
21 that we would include -- not just who's going to give
22 us the best rate but which bank is rated the best.
23 You know, I think it's our duty to get the
24 best bank for our buck and to protect all our funds,
25 and we do want to look in a brighter light to banks

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that are within our municipality but we also need to look at the big picture also. So I do think that that needs to be one of our goals.

If we can -- since we have been provided this information as far as the schedule on when things are going to come to maturity, that we start possibly looking at that, say -- what would you generally say? A month ahead of time or two months ahead of time before the CDs mature, to start getting rates based on those funds then or --

MAYOR JENKINS: Yeah, we usually do.

MR. WHITAKER: That's a good time period for me.

But the thing you want to also make sure that you do is that anything above the FDIC limit, that you do get collateralization for it. And normally banks will reduce your rates because they have to collateralize it a little bit.

But getting a quote from several banks is a very good policy, I think.

COUNCILMEMBER ROCHE: What is the FDIC limit nowadays?

MR. WHITAKER: It's $250,000 on regular accounts. But if you have accounts that are considered NOW accounts where you earn less than .5

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percent on your moneys, they are fully insured by the FDIC.

COUNCILMEMBER ROCHE: So that would --

MR. WHITAKER: If your bank is participating. Your bank has to be participating.

COUNCILMEMBER ROCHE: And that limit would apply to all the money you have in the bank or each individual account, each individual certificate?

MR. WHITAKER: It would apply to each individual bank account where you're earning less than .5 percent.

COUNCILMEMBER ROCHE: So all these five --

MR. WHITAKER: Now, I think CDs, I don't think they apply because they aren't a NOW account.

COUNCILMEMBER ROCHE: So our $500,000 CDs are only insured to $250,000?

MR. WHITAKER: Yeah, but you got collateral.

COUNCILMEMBER ROCHE: Oh, I got that.

MR. WHITAKER: Yes. So as long as you got collateral on them, you're fine.

COUNCILMEMBER ROCHE: And for that collateralization, we get a lower rate.

MR. WHITAKER: Right.

COUNCILMEMBER ROCHE: So it may be just by spreading them around across banks, that we get a

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forced to collateralize it.

COUNCILMEMBER ALEXANDER: It needs to be collateralized because it's tax dollars; correct?

MR. WHITAKER: It's required. It's a State law.

If you wanted $250,000 at the various banks, are you going to get a better rate? I'm not sure.

COUNCILMEMBER ROCHE: Right. Okay.

COUNCILMEMBER FLEMING: Mr. Maxwell, do you have any idea whether on the money market account, the one that we have a million in, or for that matter, the $110,000, whether there's a penalty for using those funds?

MR. MAXWELL: No, there's not a penalty to my knowledge.

Now, we do have -- we have received service charges on some accounts, which is rather unusual. I've never seen a government account service-charged before.

But it's always been my experience in dealing with bankers and especially with rates, that the more that you actually had in a particular institution, they would actually give you better rates regardless of the collateralization because they had

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But I mean anyhow, it is a good policy. Whether it's a formal bidding, whether it's an informal bidding or -- you know, there's not a problem there -- or you want to spread it among people, that's a policy. I mean, you know, you make a policy, we'll do it.

Right now, it is as it is, and I'll just put it like that.

COUNCILMEMBER FLEMING: Well, the reason why I asked about the money market and the penalties is because I too am concerned by the information that we have in just our operating fund presently -- and I realize that we haven't gotten our taxes yet, our tax deposit yet -- that we may well indeed be needing to be using that money-market money soon.

MAYOR JENKINS: That's the reason we put that in money market: so we wouldn't have to split any CDs if we needed money.

COUNCILMEMBER FLEMING: Yeah. And that's the reason why I asked about the penalty, how much penalty there was if we utilized that fund.

MAYOR JENKINS: More questions?

Anymore questions?

COUNCILMEMBER ROCHE: Well, I guess my --

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reports.

I mean I've never seen any organization that operates without any kind of budget-to-actual reports. We don't have one since November of last year. We've offered up several suggestions as to how we might train Mr. Maxwell on how to get those reports --

MR. MAXWELL: You know, you have --

COUNCILMEMBER ROCHE: -- and have all that.

MR. MAXWELL: You have basically been on my case -- I'm going to put it like that -- since the day I've been here.

I tried to explain to you that with all the things we've got going on, Mr. Roche -- You know, I'm telling you like it is.

MAYOR JENKINS: Darlow.

MR. MAXWELL: That's all I can do.

MAYOR JENKINS: Darlow, please.

COUNCILMEMBER BATES: We've got September '09 budget versus actual.

COUNCILMEMBER ROCHE: Well, actually, the September '09 budget versus actual, I'm having a difficult time understanding that.

It looks like -- I'm not sure whether we're summarizing things or not. We have a year-to-date

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says personnel cost. That's all. Doesn't tell us, you know, the breakout like we're used to getting. Says year-to-date budget, and then variance over/under and then a percent -- three-month percent budget used. And some of these numbers -- and I'm not sure if that variance is or this year-to-date budget, is that for three months of the budget?

I mean according to this, the library has only spent less than two-thirds of their budget for the first three months of this period on personnel cost. So that means what? They got ten people. That three people didn't work all that time? These numbers just don't make sense.

And then it says operating expenses, total operating expenses is $5,462. I got to believe it's more than that for the library.

I'm not sure I understand these reports. I'm used to seeing where every single line item -- so that if you were a manager, if you worked at the library and you knew I needed -- I have this much money to spend on copy paper or whatever it was, that line item, you could look in there and find out before you spent that money, do I have enough money left in the budget?

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our department heads can do that because they don't have budget-to-actual reports. We can't manage a department without managerial reports.

The last person that we had, it may have taken two or three weeks past time and everyone went nuts when it went two or three weeks past time. But the last person that we had did all the payroll, cut all the checks and also produced all these reports. And now it's been six months, still no reports, and I just -- you know.

Mr. Whitaker, have you ever seen another city that goes this long without budget-to-actual reports?

I can understand, and I don't want to put you on the spot.

COUNCILMEMBER FLEMING: You did.

MR. WHITAKER: But you know, I can't really speak to that, anyway.

COUNCILMEMBER ROCHE: I understand.

MR. WHITAKER: I mean I know there's a -- there's a learning process that's going on with the new computer system, and they had problems with -- I mean not the new computer system but with the computer system that was there, and, you know, a learning

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But I can't speak to how the books were when he took over, so I don't know what the situation was, because he's -- he's continued to do the books or prepare the books.

COUNCILMEMBER ROCHE: And as far as that goes, I mean -- this is not for you; this is for ... MAS-90 is not my favorite accounting system out there but it's certainly adequate. I mean we got along with MAS-90 for lots of years, and Crystal Reports.

And when someone doesn't know how to use software, there's training that's available just about everywhere. There's consultants who can come in and provide training. You know, there are so many options that are available, and, for some reason, we're just not availing ourselves of these options, so --

MR. MAXWELL: I want to respond to that.

MAYOR JENKINS: Yes, sir.

MR. MAXWELL: Now, I have an open-door policy. You never take advantage of coming and talking to me on an individual basis. In fact, you refused to sit down with the Mayor and I to discuss but you'll wait to get into a meeting like this and grandstand on this, because that's all the hell you're doing, you know, and still --

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MR. MAXWELL: I'm sorry. I apologize for that, but I am fed up with it.

You absolutely are negative about everything that we try to do. You just are adamant about that. You understand or fail to understand problems and you're always going around about -- I don't know what your agenda is. I'm sorry.

COUNCILMEMBER ROCHE: My agenda is to get --

MAYOR JENKINS: Darlow.

COUNCILMEMBER ROCHE: -- adequate reporting so the City can operate like a normal organization. That's all I'm looking for.

MR. MAXWELL: When you get the new system in place, you'll have it.

COUNCILMEMBER ROCHE: What new system? What's wrong with the system that we have?

MR. MAXWELL: You approved one in the budget. I've narrowed it down to two companies. I will be bringing it before the Board at some point when I have time.

COUNCILMEMBER ROCHE: For $80,000, we can hire someone that knows how to use MAS-90.

MR. MAXWELL: Mr. Roche, you don't know what you're talking about.

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it for 30 years, Mr. Maxwell.

MR. MAXWELL: I've only been doing it for more than 30 years, sir, and I don't think you have shown me that you know anything about government accounting.

MAYOR JENKINS: That's enough.

Bob, I'll run in with what he said. I asked you to sit down with myself and Darlow --

COUNCILMEMBER ROCHE: That's right.

MAYOR JENKINS: -- and work out some of this stuff before you brought it to --

COUNCILMEMBER ROCHE: And a 20-minute conversation is not going to magically start producing the reports that this city needs to operate on a day-to-day basis.

MAYOR JENKINS: We can't --

COUNCILMEMBER ROCHE: We're a million dollars down from last year. We have no idea where we are.

MAYOR JENKINS: We seem to be --

COUNCILMEMBER ROCHE: We have no idea --

MAYOR JENKINS: -- doing pretty good.

COUNCILMEMBER ROCHE: -- if we're anywhere near the budget, and you think that's fine and dandy.

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MAYOR JENKINS: Everything seems to be --

COUNCILMEMBER ROCHE: The citizens --

MAYOR JENKINS: -- working very good.

COUNCILMEMBER ROCHE: -- of Doraville deserve a whole lot better than that.

MAYOR JENKINS: You can out-talk me any day, but I'm going to say we're doing pretty good. Now, whether you like it or not, we --

COUNCILMEMBER ROCHE: We can't prove that, Mayor. I wish you could prove that to me, but I don't see it. I've seen other organizations in similar situations.

COUNCILMEMBER FLEMING: I'll be a little calmer than what's happened right now for the last 15 minutes or 10 minutes or whatever.

MAYOR JENKINS: Well, we tried to keep that from happening.

COUNCILMEMBER FLEMING: No, that's quite all right.

MAYOR JENKINS: And that's the way I set the meeting up the way I did, and I personally called the meeting.

COUNCILMEMBER FLEMING: But I am very concerned about not having our monthly reports.

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a monthly report. I think what he's saying is there's no real reason to do it every month when he don't know anymore about the system.

COUNCILMEMBER FLEMING: Mr. Mayor ...

MAYOR JENKINS: Yes, ma'am.

COUNCILMEMBER ALEXANDER: Um.

COUNCILMEMBER FLEMING: Go ahead.

COUNCILMEMBER ALEXANDER: The reports that we were given, it's one quarter; correct?

MR. MAXWELL: Ma'am?

COUNCILMEMBER ALEXANDER: It's one quarter, this last report you gave us.

MR. MAXWELL: Yes.

COUNCILMEMBER ALEXANDER: And that is the one quarter actuals compared to the one quarter budgeted amount.

MR. MAXWELL: Well, let me put it like this: The actual, yeah, it comes right out of the system.

COUNCILMEMBER ALEXANDER: Okay.

MR. MAXWELL: The budget, I was trying to do Excel spreadsheets and all this. It's not coming out of the system. You know, if there are mistakes there, there could be. But that's time in creating this actual budget that frankly is taking away time I need

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And I'm sure you don't agree with that, but I'm sorry, that's the case.

But I know how to use MAS-90, but I'm not spending my time putting budget information into MAS-90 when we're going to get rid of it.

COUNCILMEMBER FLEMING: Mr. Maxwell, I appreciate your concern and your adamancy, but if that is the Council's choice for you to do that, that's what you need to be doing.

MR. MAXWELL: If the Council votes, the majority, for me to do that, I will. Until then, I won't.

COUNCILMEMBER ROCHE: Well, what if the Council says no, we're not buying new software?

MR. MAXWELL: We'll adjust it.

COUNCILMEMBER ALEXANDER: If I can complete my questions, please. I forgot what I was going to ask.

I guess one of the things, too, that you brought to our attention was that some of our accounts needed to be combined to being one line with the GACC or whatever, that we had some line items in there perhaps we didn't need to have line items there. Like I think we had a line item for Public Works cutting

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MR. MAXWELL: We're still -- we're still using all those preexisting accounts at this point.

COUNCILMEMBER ALEXANDER: Okay. But you were going to try to combine all those and try to get everything in one line.

MR. MAXWELL: Basically, yes. I mean it's going to be at some point, but I saw no sense in doing that when the budget had already been done based on those accounts or the budget was done on those accounts, and to change it would have been more confusing is my point.

COUNCILMEMBER BATES: Are we able to provide our budget head -- our departments with a monthly or regular report so that they can...

MR. MAXWELL: What I've been doing is when they ask for it, I run them a detailed general ledger which shows all their accounts and all the detail that goes into their accounts.

And going back on the Police Department, you know, she spotted some errors. Things got posted or coded or whatever incorrectly, and we made those adjustments.

COUNCILMEMBER BATES: Is that something that you would be willing to do on a monthly basis without

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MR. MAXWELL: Oh, sure, I mean. But the thing is I can do it on a weekly basis if they want it. I mean that's not -- that's not -- To print out a general ledger and hand it to them is not a big deal.

COUNCILMEMBER BATES: Could you do that for us?

MR. MAXWELL: I will.

COUNCILMEMBER BATES: Okay.

COUNCILMEMBER ROCHE: Does it have budget numbers on it?

MR. MAXWELL: No, it does not.

COUNCILMEMBER ROCHE: And again, I'm looking at November. This is uniforms in the Police Department. And it shows the dollar amount spent, how much is in the budget, percentage spent so far, and he can go right there, so if the Police Chief wants to buy uniforms, he knows how much money he has.

The report that you're showing us does not provide that. It doesn't provide that level of detail at all, and I don't know as a manager how you'd manage without that.

COUNCILMEMBER BATES: And while I agree that the department heads need to have that budget amount, that's where this Council needs to get away from

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heads run and manage their business and let us start moving forward with the vision of the city and not counting paper clips.

COUNCILMEMBER ROCHE: Would micromanaging --

- - -

(Applause)

- - -

COUNCILMEMBER ROCHE: Would micromanaging include, you know, sifting through invoices that the previous person paid?

COUNCILMEMBER BATES: Sure. And I'll --

COUNCILMEMBER ROCHE: Well, that's micro-managing and that's what you were doing.

COUNCILMEMBER BATES: I'll readily admit that I did that. There were questions regarding bills that had or hadn't been paid.

COUNCILMEMBER ROCHE: And did you find any problems?

COUNCILMEMBER BATES: Yes, I did.

COUNCILMEMBER ROCHE: I don't think so.

COUNCILMEMBER BATES: Yes, I did.

COUNCILMEMBER ROCHE: I'm surprised you hadn't brought it to our accountant.

COUNCILMEMBER BATES: We can reference

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bringing them out into a public light.

MAYOR JENKINS: That's right.

COUNCILMEMBER BATES: I brought those to the Mayor's attention and Ms. Murphy's attention and Ms. Blackmon's attention, and they were addressed and handled internally.

If you want to get into a report of what those are, I'll be more than happy to give them to you.

COUNCILMEMBER ROCHE: Please do.

COUNCILMEMBER BATES: You got it.

COUNCILMEMBER ROCHE: And in the meantime, like I said, I -- I don't know.

COUNCILMEMBER FLEMING: Mr. Bates, you know, I agree with that we shouldn't be micromanaging the departments but I also feel if he does a general ledgers printout and there isn't a budgetary figure on that report, I mean we're trying to make things easy for us to look at, easy for our department managers to look at. So I really think that is something that the department...

No, we're not telling the departments that they can buy more uniforms, but it would be nice to be able to -- for them to be able to see on a sheet of

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budgetary figure.

COUNCILMEMBER BATES: And I don't disagree with you.

COUNCILMEMBER FLEMING: What I'd like for the Council to do is to -- and I thought we were going to take this up in our financial policy, though that is not an itemized statement that we're asking for in our financial policy.

But what I'd like to ask us to do as a Council is to formulate the form that we want to see, that we feel the department managers need to see so that they can operate their departments by themselves, not that we're micromanaging. But I think that we need to define that so that Mr. Maxwell has that and he can either say yes, he can do it or no, he can't.

COUNCILMEMBER BATES: Yeah. And I would say as an interim step, the budget is available. It's a posted document, and it's fairly easy to look at your expenditures to date and look and see where that compares to the budget that's set. It won't give you the variances and the over/unders, and I think that's important information to allow the department heads to get.

So if there's a way to provide the

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expenditures and compare it to the budget that's been set, I would ask that that be provided to them if it's able to be run efficiently out of MAS-90.

But as far as what I agree with is getting away from us looking at a detailed line item by line item. And that's the department head's job, and if they aren't comfortable or can't handle it, then I believe we need to find a new department head. But until we let them handle and manage their department, with us, you know, looking and seeing if they spent, you know, $3.00 on pens too much, then we're not doing our job by setting a vision for the city.

COUNCILMEMBER ROCHE: But if we do not provide them the information that they need to manage their departments in a fiscally responsible way, we are not doing our job --

COUNCILMEMBER BATES: I --

COUNCILMEMBER ROCHE: -- and we are not --

COUNCILMEMBER BATES: I wholeheartedly --

COUNCILMEMBER ROCHE: -- providing --

COUNCILMEMBER BATES: -- agree with you.

COUNCILMEMBER ROCHE: -- any kind of accountability. If I'm a department head in Doraville, I could have spent anything I wanted to

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overspent your budget by, you know, $800,000," I could say, "But I didn't have any reports."

COUNCILMEMBER BATES: I wholeheartedly agree with you.

COUNCILMEMBER ROCHE: So we do not micromanage, but we have to make certain that our managers have the tools they need to manage their money on a day-to-day basis or else we cannot say anything or hold them accountable if they don't --

COUNCILMEMBER BATES: And --

COUNCILMEMBER ROCHE: -- because we're not giving them the tools they need.

COUNCILMEMBER BATES: And --

COUNCILMEMBER ROCHE: This is basic management stuff. This is not rocket science.

COUNCILMEMBER BATES: And once again, I agree with you.

COUNCILMEMBER ROCHE: And as far as the forms, we worked through the forms last year with Priscilla. We had a form that we all agreed with. It worked very well, and I don't see why we don't just simply continue using that form. It had everything we needed, it gave them all the information that they needed at a detail level.

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less if they were over five bucks here or there. But the point was that that report, not only did it tell the Council where we were, it also told the department heads where they were.

COUNCILMEMBER SPANGLER: And how often did we get that report, Mr. Roche?

COUNCILMEMBER ROCHE: Well, we got them about every month or so until Priscilla left.

COUNCILMEMBER ALEXANDER: Mr. Maxwell? Mr. Maxwell? For example, you gave -- I assume it was Sergeant Lopez came back to you with some adjustments, some corrections that needed to be made on her budgets?

MR. MAXWELL: I think she did, I believe she did.

COUNCILMEMBER ALEXANDER: Okay. And I guess she supported -- had supporting documentation that said this should be a different account, Captain Atkinson --

- - -

(Overspeaking)

- - -

MR. MAXWELL: -- certain it was a -- it was a Police Department versus an E911 expenditure,

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but yes, there was something that got adjusted.

COUNCILMEMBER ALEXANDER: Okay. So you can supply -- you will supply each department these reports?

MR. MAXWELL: Yes, these reports. Now, they -- like they don't include budget.

COUNCILMEMBER ALEXANDER: Correct.

MR. MAXWELL: But you know, they have a copy or they should have a copy. They were provided a copy of their budget, you know.

COUNCILMEMBER ALEXANDER: And if they come back to you, let's say Carol comes back and she finds something that's on her account that should have been to Public Works --

MR. MAXWELL: Every department head --

COUNCILMEMBER ALEXANDER: -- then it is adjusted.

MR. MAXWELL: -- frankly knows better what's being expended in their department than someone in an accounting department does, and so you're always going to have department heads going to find something. It happens all the time. They come back in and say, "Will you reclassify it and put it where it's supposed to be?"

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COUNCILMEMBER FLEMING: So on that report that you would be providing them, it would be a monthly and then a cumulative for the year?

MR. MAXWELL: It's cumulative by -- it shows a month by month running total. You have each month broken down, you know, running total.

COUNCILMEMBER FLEMING: For each --

MR. MAXWELL: Like if it --

COUNCILMEMBER FLEMING: -- line item?

MR. MAXWELL: Like for March, I mean it had January, February, March, and you just have a running total and you see what the total was at each point.

COUNCILMEMBER FLEMING: For each of the items that's on their budget?

MR. MAXWELL: Yes, ma'am, for every expenditure line.

COUNCILMEMBER FLEMING: Okay. Thank you.

MAYOR JENKINS: Brian, you got any more?

COUNCILMEMBER BATES: No, sir.

MAYOR JENKINS: Maria?

COUNCILMEMBER ALEXANDER: No, sir.

MAYOR JENKINS: Bob?

COUNCILMEMBER SPANGLER: No, sir. I would like to start getting those monthly

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them. It's the only way they're going to be able to stay on track with their budget.

MAYOR JENKINS: Donna?

COUNCILMEMBER PITTMAN: No, sir.

MAYOR JENKINS: Bob, you got anything else?

COUNCILMEMBER ROCHE: No.

MAYOR JENKINS: Pam?

- - -

(No response)

- - -

COUNCILMEMBER BATES: Move to adjourn.

MAYOR JENKINS: Second?

COUNCILMEMBER PITTMAN: Second.

MAYOR JENKINS: Call the roll, please.

CLERK BLACKMON: Councilmember Alexander?

COUNCILMEMBER ALEXANDER: Yes.

CLERK BLACKMON: Councilmember Bates?

COUNCILMEMBER BATES: Yes.

CLERK BLACKMON: Councilmember Fleming?

COUNCILMEMBER FLEMING: Yes.

CLERK BLACKMON: Councilmember Pittman?

COUNCILMEMBER PITTMAN: Yes.

CLERK BLACKMON: Councilmember Roche?

COUNCILMEMBER ROCHE: Yes.

COUNCILMEMBER SPANGLER: Yes.

MAYOR JENKINS: Appreciate everybody coming out, and thank you, Council, for getting a few things straightened out.

COUNCILMEMBER ALEXANDER: And thank you, Mr. Whitaker.

COUNCILMEMBER ROCHE: I'm trying to, anyway.

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(Meeting adjourned at approximately 7:20 p.m.)

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C E R T I F I C A T E

STATE OF GEORGIA]
COUNTY OF DEKALB]

I hereby certify that the foregoing transcript was taken down, as stated in the caption, and the proceedings were reduced to typewriting under my direction and control.

I further certify that the transcript is a true and correct record of the evidence given at the said proceedings.

I further certify that I am neither a relative or employee or attorney or counsel to any of the parties, nor financially or otherwise interested in this matter.

This the 12th day of November 2009.

_____

Theresa Bretch, CCR
Permit No. B-755

[SEAL]

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