

**BYRON CITY COUNCIL
COMMITTEE OF THE WHOLE
SPECIAL MEETING MINUTES
WEDNESDAY, MARCH 4, 2020
CITY COUNCIL CHAMBERS
5:15 PM**

1. **CALL TO ORDER** – Alderman Hanlin called the meeting to order at 5:17 pm.
2. **Aldermen Present:** Alderman Isaacs, Alderman Gerdes, Alderman Gyorkos, Alderman Hanlin
Aldermen Absent: Alderman Fulrath, Alderman Reilly, Alderman Hobbie

Others Present: Mayor John Rickard, Clerk Caryn Huber, Attorney Kim Krahenbuhl, Chief Todd Murray, Jerry Funk (WIPFLI), Mike Wilder (WIPFLI)
3. **Auditor presentation – Jerry Funk, WIPFLI**
Mr. Funk began by reviewing the letter that accompanied the audit. In it, they address the City Council to point out any difficulties they had in performing the audit (they had none), and discuss internal control matters. Because of the size of our staff and the difficulty/inability to segregate duties, they noted a deficiency, however, this can also be said of the majority of their customers. The statements are prepared on the modified cash basis method of accounting. Page 3 of the audit combines all of the funds and put them into two columns: Governmental activities (tax based) and business activities (water/sewer department, where we are providing a service for a fee). Pages 5-12 are a reporting of the individual significant funds (General, TIF District, Capital Projects, Waterworks and Sewerage). Mr. Funk encouraged council members to read the notes that follow, starting on p. 13, for a description of the accounting policies used, and a summary of the assets, liabilities, revenue and capital assets. Pages 22-25 discuss IMRF. The back of the report (p. 33-40) provides a budgetary comparison. He feels our fund balances are looking healthy – not too high or too low. They are available at any time to answer questions. Alderman Isaacs stressed the importance of getting the audit back earlier next year, and Mr. Funk assured him that we would.
4. **Section 2 (c)(21) – Review and Approval of Closed Meeting Minutes**
5. **Adjourn** - Alderman Hanlin adjourned the meeting at 5:34 pm.