

**Town of Thompson's Station
Board of Mayor and Aldermen
Meeting Agenda
June 9, 2020**

Meeting Called To Order

Pledge Of Allegiance

Consent Agenda

- a. Consideration of the Minutes of the May 12, 2020 regular meeting.

Documents:

[ITEM A - BOMA 05_12_20 MINUTES.PDF](#)

Public Comments-

Unfinished Business:

- 1. Public Hearing On Ordinance 2020-006: An Ordinance Of The Town Of Thompson's Station, TN For Adoption Of The Annual Budget, And Tax Rate Fiscal Year FY 2020 – 2021.**

Documents:

[ITEM 1 - ITEM 2- BUDGET ORDINANCE 2020-006 FY 20-21.PDF](#)

[ITEM 1 - ANNUAL BUDGET FY2021 PRESENTATION.PDF](#)

- 2. Approve Second Reading Of Ordinance 2020-006: An Ordinance Of The Town Of Thompson's Station, TN For Adoption Of The Annual Budget, And Tax Rate Fiscal Year FY 2020 – 2021.**

Documents:

[ITEM 1 - ITEM 2- BUDGET ORDINANCE 2020-006 FY 20-21.PDF](#)

- 3. Public Hearing On The Proposed Annexation By Referendum For 4440 Les Watkins Road, Map 144; Parcel: 001.01.**

Documents:

[ITEM 3 - MEMORANDUM RE AUTHORITY TO HOLD A REFERENDUM.PDF](#)

[ITEM 3 - RESOLUTION 2020-008 GRAYSTONE QUARRY INITIAL NOTICE OF PUBLIC HEARING AND PROCESS \(1\) \(2\).PDF](#)

[ITEM 3 - HARPETH SCHOOL RD AND LES WATKINS RD_ANNEXEXHIBIT_040319 \(002\).PNG](#)

- 4. Public Hearing For The Plan Of Services For 4440 Les Watkins Road, Map 144; Parcel: 001.01.**

Documents:

[ITEM 4 - PC MEMO 4440 LES WATKINS ANNEX POS 4-21-20.PDF](#)

[ITEM 4 - PLAN OF SERVICES PROPOSED RESOLUTION 2020-009 4440 LES WATKINS ROAD EXHIBIT.PDF](#)

New Business:

5. Approve Resolution 2020-009: A Resolution Calling For A Referendum To Annex Certain Territory And To Incorporate The Same Within The Boundaries Of The Town Of Thompson's Station, Tennessee, And To Approve A Plan Of Services For 4440 Les Watkins Road (Town Staff Recommends Approval Contingent Upon The Full Execution Of The Related Agreements).

Documents:

[ITEM 5 - RESOLUTION 2020-009 - ANNEXATION BY REFERENDUM AND PLAN OF PUBLIC SERVICES 4440 LES WATKINS ROAD \(1\).PDF](#)
[ITEM 5 - INFRASTRUCTURE MAINTENANCE COST REIMBURSEMENT AGREEMENT.PDF](#)
[ITEM 5 - REFERENDUM ELECTION COST REIMBURSEMENT AGREEMENT.PDF](#)

6. Approve Resolution 2020-010: A Resolution Of The Town Of Thompson's Station, Tennessee Accepting Certain Sections Of Public Roads From Williamson County.

Documents:

[ITEM 6 - RESOLUTION 2020-010 ACCEPT DEDICATION OF SECTIONS OF ROADS FROM WILLIAMSON COUNTY.PDF](#)
[ITEM 6 - WILLIAMSON COUNTY ROAD DEDICATION AND MAP.PDF](#)

7. Approve First Reading Of Ordinance No. 2020-007: An Ordinance Of The Town Of Thompson's Station, Tennessee To Amend Title 18 Of The Municipal Code And Ordinance NO. 10-007 Regarding Wastewater Capacity Reservation.

Documents:

[ITEM 7 - ORDINANCE NO. 2020-007 - WASTEWATER CAPACITY RESERVATION 6.2.20.PDF](#)

8. Approve First Reading Of Ordinance No. 2020-008: An Ordinance Of The Town Of Thompson's Station, Tennessee To Amend Ordinance No. 10-007 And Title 18, Chapter 2 Of Thompson's Station's Municipal Code Regarding Wastewater System User Rates.

Documents:

[ITEM 8 - ORDINANCE NO. 2020-008 TO AMEND WASTEWATER SYSTEM USER RATES.PDF](#)

9. First Reading Of Ordinance No. 2020-009: An Ordinance Of The Town Of Thompson's Station, Tennessee To Amend The Town's Zoning Map By Rezoning 6.19 Acres Of Territory Located West Of Lewisburg Pike Near The Harpeth/Peytonsville Road Intersection (BEING TAX MAP AND PARCEL 144-80.00, 144-80.02 AND 144-80.03) From D1 To Community Commercial (CC) (Town Staff Recommends Deferral Until Wastewater And Other Issues Are Resolved).

Documents:

[ITEM 9 - STAFF REPORT THE CROSSROAD AT PLEASANT CREEK REZONE.PDF](#)

ITEM 9 - ORD 2020-009 HUNTLY GORDON REZONE.PDF
ITEM 9 - REZONE LETTER FROM APPLICANT.PDF

10. Approve Resolution No. 2020-012: A Resolution To Acknowledge The Transfer, Assignment And Assumption Of Littlebury Development Company, LLC By Pennock Place, LLC And Confirmation Of Entity Ownership And Responsibility.

Documents:

ITEM 10 - RESOLUTION 2020-012 NEW.PDF
ITEM 10 - ACKNOWLEDGEMENT OF TRANSFER THOMPSONS
STATION LITTLEBURY NEW.PDF

11. Approve Resolution No. 2020-013: A Resolution To Approve The Memorandum Of Understanding For Pleasant Creek Regarding The Installation Of The Bio-Clere System For Wastewater Treatment.

Documents:

ITEM 11 - RESOLUTION 2020-013 APPROVING THE MEMORANDUM OF
UNDERSTANDING WITH PLEASANT CREEK 6.2.20.PDF
ITEM 11 - MOU PLEASANT CREEK BIOCLERE SYSTEM - TOWN OF
THOMPSON STATION (PLEASANT CREEK) 6.4.20 (2).PDF

12. Approve Audit Proposals For FY 2020 FY 2021 FY 2022:

Documents:

ITEM 12 - AUDIT PROPOSAL UPDATE.PDF
ITEM 12 - BELLENFANT.PDF
ITEM 12 - CROSSLIN.PDF
ITEM 12 - CULVER.PDF
ITEM 12 - MAULDIN AND JENKINS.PDF
ITEM 12 - PHB PROPOSAL.PDF

13. Consideration Of Vendor Services For Inflow & Infiltration Field Work.

Documents:

ITEM 13 - I AND I INVESTIGATION INTERIM FLOW
ANALYSIS_MEMO.PDF
IANDI_INVESTIGATION_QUOTES_LETTER.PDF

Announcements/Agenda Requests

Adjourn

Information Only:

Finance Report

Documents:

ZBOMA FINANCE REPORT MAY 2020.PDF

*This meeting will be held at 7:00 p.m. at Thompson's Station Community Center
1555 Thompson's Station Road West*

**Town of Thompson’s Station
Board of Mayor and Aldermen
Virtual Video Meeting Minutes
May 12, 2020 7:00 p.m.**

Call to Order:

The virtual meeting of the Board of Mayor and Aldermen of the Town of Thompson's Station was called to order at 7:00 p.m. on May 12, 2020 with the required quorum. The following statement was read by Mayor Napier:

This meeting is being conducted pursuant to the Guidance from the Comptroller’s Office, and in accordance with Governor Lee’s Executive Order No. 16 due to the treatment and containment of COVID-19.

This regular monthly meeting for May of 2020 is being held by video conference with the Board of Mayor and Alderman of Thompson’s Station and live streamed, as necessary to protect the public’s health, safety, and welfare in light of the coronavirus. Further it is requested that the governing body include this determination in the minutes for this meeting.

We understand, we the members of the Board of Mayor and Alderman serve at the pleasure of the citizens of Town of Thompson’s Station, and due to the current situation, is why we are currently live streaming this meeting for the benefit of the public, through our website.

A recording of this meeting will be available on the Town of Thompson’s Station’s web site at thompsons-station.com within 24 hours of this meeting.

Members and staff virtually present were: Mayor Corey Napier; Alderman Shaun Alexander; Alderman Brandon Bell; Alderman Ben Dilks; Alderman Brian Stover; Town Administrator Ken McLawhon; Town Planner Micah Wood; Finance Director Steve Banks; Town IT Coordinator Tyler Rainey; Town Recorder/Clerk Regina Fowler; Public Works Director Bryan King and Town Attorneys Andrew Mills and Kirk Vandivort. Additional virtual participants were Matthew Johnson with Barge Design Solutions; Jim Marshall regarding the Wastewater Impact Fees (item #2) and Rick McEachern regarding the Les Watkins Road Annexation (item #4).

Consent Agenda:

a. Consideration of the Minutes of the April 14, 2020 regular meeting.

Alderman Bell made a motion to approve the minutes of the April 14, 2020, meeting minutes and the motion was seconded by Alderman Stover.

Roll Call Vote:

	<u>VOTE</u>		<u>VOTE</u>		<u>VOTE</u>
Alderman Alexander	Yea	Alderman Bell	Yea	Alderman Dilks	Yea
Alderman Stover	Yea	Mayor Napier	Yea		
Yea	5	Nay	0	Abstain	0

Motion carried.

Public Comments:

Unfinished Business:

1. Second Reading of Ordinance 2020-005: An Ordinance of the Town of Thompson’s Station, Tennessee to Amend Ordinance No. 10-007 pursuant to title 18, Chapter 1, regarding Wastewater Impact Fees. After much discussion a motion was made by Alderman Bell to approve on second reading of Ordinance 2020-005: An Ordinance of the Town of Thompson’s Station, Tennessee to Amend Ordinance No. 10-007 pursuant to Title 18, Chapter 1, regarding Wastewater Impact Fees. The motion was seconded by Alderman Stover.

Roll Call Vote:

	<u>VOTE</u>		<u>VOTE</u>		<u>VOTE</u>
Alderman Alexander	Yea	Alderman Bell	Yea	Alderman Dilks	Nay
Alderman Stover	Yea	Mayor Napier	Yea		
Yea	4	Nay	1	Abstain	0

Motion carried.

2. Public Hearing and Second Reading of Ordinance 2020-006: An Ordinance of the Town of Thompson’s Station, TN for Adoption of the Annual Budget and Tax Rate Fiscal year FY 2020-20201 and related CIP (Extended Capital Improvement Plan). A motion was made by Alderman Alexander to defer until June the Public Hearing and Second Reading of Ordinance 2020-006: An Ordinance of the Town of Thompson’s Station, TN for Adoption of the Annual Budget and Tax Rate Fiscal year FY2020-20201 and related CIP (Extended Capital Improvement Plan). The motion was seconded by Alderman Bell.

Roll Call Vote:

	<u>VOTE</u>		<u>VOTE</u>		<u>VOTE</u>
Alderman Alexander	Yea	Alderman Bell	Yea	Alderman Dilks	Yea
Alderman Stover	Yea	Mayor Napier	Yea		
Yea	5	Nay	0	Abstain	0

Motion carried.

New Business:

3. Approve Resolution 2020-010: A Resolution of the Town of Thompson’s Station, Tennessee in Support of an Application for a Local Government Support Grant through the Tennessee Department of Finance & Administration. A motion was made by Alderman Bell to approve Resolution 2020-010: A resolution of the Town of Thompson’s Station, Tennessee in Support of an Application for a Local Government Support Grant through the Tennessee Department of Finance & Administration. The motion was seconded by Alderman Stover.

Roll Call Vote:

	<u>VOTE</u>		<u>VOTE</u>		<u>VOTE</u>
Alderman Alexander	Yea	Alderman Bell	Yea	Alderman Dilks	Yea
Alderman Stover	Yea	Mayor Napier	Yea		
Yea	5	Nay	0	Abstain	0

Motion carried.

4. **Motion to Adjourn.** There being no further business, Alderman Bell made a motion to adjourned at 7:33 p.m. Alderman Stover seconded the motion.

Roll Call Vote:

	<u>VOTE</u>		<u>VOTE</u>		<u>VOTE</u>
Alderman Alexander	Yea	Alderman Bell	Yea	Alderman Dilks	Yea
Alderman Stover	Yea	Mayor Napier	Yea		
Yea	5	Nay	0	Abstain	0

Motion carried.

Corey Napier, Mayor

Regina Fowler Town Recorder/Clerk

ORDINANCE 2020-006

**AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021.**

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF THOMPSON'S STATION, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows for fiscal year 2021:

	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
General Fund Revenues			
Local taxes	\$1,472,302	\$1,491,019	\$1,479,000
Licenses, Permits and Fees	1,169,143	1,141,115	793,600
Intergovernmental	859,885	593,934	595,000
Other Revenue	47,499	45,740	46,200
State Aid and Grants	0	0	164,000
Total Revenues	3,548,829	3,271,808	3,077,800
Beginning Fund Balance	5,154,502	6,054,516	6,576,922
Total Available Funds	\$8,703,331	\$9,326,324	\$9,654,722

State Street Aid Fund Revenue	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Intergovernmental	\$175,356	\$187,585	\$175,000
Total Revenues	175,356	187,585	175,000
Beginning Fund Balance	188,251	283,108	429,819
Total Available Funds	\$363,607	\$470,693	\$604,819

Wastewater Fund Revenue	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Wastewater Fees	\$1,104,491	\$1,235,501	\$1,297,966
Tap Fees	502,500	498,151	2,721,300
Other Revenue	41,619	53,645	30,350
Total Revenues	1,648,610	1,787,297	4,049,616
Beginning Fund Balance	3,955,149	4,353,686	1,273,933
Total Available Funds	\$5,603,759	\$6,140,983	\$5,323,549

SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund Expenditures	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Government Administrative	\$1,342,884	\$1,620,394	\$1,635,383
Streets	41,903	18,660	46,000
Capital Outlay	701,584	788,484	2,904,000
Parks	37,756	20,597	44,900
Debt Service	311,944	301,267	294,211
Total Appropriations	2,436,071	2,749,402	4,924,494
Surplus/(Deficit)	1,112,758	522,406	(1,846,694)
Ending Fund Balance	\$6,054,516	\$6,576,922	\$4,730,228
Employees	13	12	12

State Street Aid Fund Exp.	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Streets	\$80,499	\$40,874	\$158,000
Total Appropriations	80,499	40,874	158,000
Surplus/(Deficit)	94,857	146,711	17,000
Ending Fund Balance	\$283,108	\$429,819	\$446,819

Wastewater Fund Expenses	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Wastewater Department	\$898,274	\$1,046,525	\$1,220,594
Debt Service	123,422	120,525	117,803
Capital Assets/Projects	228,377	3,700,000	3,485,000
Total Appropriations	1,250,073	4,867,050	4,823,397
Surplus/(Deficit)	398,537	(3,079,753)	(773,781)
Ending Fund Balance	\$4,353,686	\$1,273,933	\$500,152
Employees	2	2	2

SECTION 3: At the end of the current fiscal year the governing body estimates balances/ (deficits) as follows:

General Fund	\$6,745,313
State Street Aid Fund	\$ 429,819
Wastewater Fund	\$1,273,933

SECTION 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Principal	Interest Requirements	Debt Authorized and Unissued	Principal Outstanding at June 30
Bonds	\$0	\$0	\$0	\$0
Notes	\$2,075,274	\$55,603	\$0	\$1,718,863
Capital Leases	\$0	\$0	\$0	\$0
Other Debt	\$0	\$0	\$0	\$0

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the *Tennessee Code Annotated*.

SECTION 6: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

SECTION 7: There is hereby levied a property tax of \$.103 per \$100 of assessed value on all real and personal property.

SECTION 8: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the Town has notes issued pursuant to Title 9, Chapter 21, *Tennessee Code Annotated* or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, *Tennessee Code Annotated* approved by the Comptroller of the Treasury or Comptroller's Designee within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21, *Tennessee Code Annotated* (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes, or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the Town does not have such debt outstanding, it will file this annual operating budget and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 9: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 10: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 11: If any section, clause, provision of this ordinance is held to be invalid or un-

constitutional by any Court of competent jurisdiction, such holdings shall not affect any other section, clause, provision of this ordinance.

SECTION 12: This ordinance shall take effect July 1, 2020, the public welfare requiring it.

Corey Napier, Mayor

ATTEST:

Regina Fowler, Town Recorder

Submitted to Public Hearing on June xx, 2020 at 7:00 p.m. after publication of notice of public hearing by advertisement in the Williamson A.M. newspaper on Sunday, May xx, 2020.

Passed 1st Reading: _____

Passed 2nd Reading: _____

General Fund		Actual FYE 6/30/219	Estimated FYE 6/30/20	Proposed Budget 6/30/21 FYE
Revenues				
	31111 · Real Property Tax Revenue	286,533	290,000	290,000
	31310 · Interest & Penalty Revenue	-	-	
	31610 · Local Sales Tax - Trustee	987,944	1,000,000	1,000,000
	31710 · Wholesale Beer Tax	99,789	111,711	110,000
	31720 · Wholesale Liquor Tax	15,208	14,681	14,000
	31810 · Adequate School Facilities Tax	51,105	68,529	65,000
	32000 · Beer Permits	600	700	600
	32260 · Business Tax Revenue	85,637	75,000	80,000
	33320 · TVA Payments in Lieu of Taxes	41,974	49,824	45,000
	33510 · Local Sales Tax - State	430,468	460,079	460,000
	33530 · State Beer Tax	-	-	-
	33535 · Mixed Drink Tax	14,273	9,031	10,000
	33552 · State Streets & Trans. Revenue	8,613	9,382	9,000
	33553 · SSA - Motor Fuel Tax	90,708	92,501	88,000
	33554 · SSA - 1989 Gas Tax	14,336	14,753	14,000
	33555 · SSA - 3 Cent Gas Tax	26,564	27,338	26,000
	33556 · SSA - 2017 Gas Tax	34,292	43,611	38,000
	38000 · Transfer from Reserves		-	-
	Total Revenues	2,188,044	2,267,140	2,249,600
Expenditures				
	41110 · Payroll Expense	522,180	585,000	614,174
	41141 · Payroll Taxes - FICA	32,281	43,130	41,489
	41142 · Payroll Taxes - Medicare	7,550	10,023	9,034
	41147 · Payroll Taxes - SUTA	2,207	1,726	1,428
	41514 · Insurance - Employee Medical	72,982	105,850	108,000
	41289 · Employee Retirement Expense	21,152	29,683	29,509
	41110 - Staff PTO Balances			55,000
	41161 · General Expense	785	-	3,000
	41211 · Postage, Freight & Express Chgs	426	1,035	2,000
	41221 · Printing, Forms & Photocopy Exp	3,454	801	3,000
	41231 · Publication of Legal Notices	2,624	3,000	5,000
	41235 · Memberships & Subscriptions	2,618	5,000	6,000
	41241 · Utilities - Electricity	9,730	12,219	15,000
	41242 · Utilities - Water	2,431	2,500	2,500
	41244 · Utilities - Gas	1,498	1,438	2,000
	41245 · Telecommunications Expense	4,488	5,194	6,000
	41252 · Prof. Fees - Legal Fees	141,780	218,645	195,000
	41253 · Prof. Fees - Auditor	14,500	13,500	18,000
	41254 · Prof. Fees-Consulting Engineers	189,734	211,647	160,000
	41259 · Prof. Fees - Other	63,571	73,540	40,000
	41264 · Repairs & Maint - Vehicles	8,896	9,264	12,000
	41265 · Parks & Rec. Expense	37,756	20,597	44,900

41266 · Repairs & Maint - Bldg	22,307	3,278	24,500
41268 · Repairs & Maint-Roads, Drainage	41,903	18,660	46,000
41269 · SSA - Street Repair Expense	80,499	40,874	158,000
41270 · Vehicle Fuel & Oil Expense	15,838	20,000	20,000
41280 · Travel Expense	3,572	5,000	5,000
41285 · Continuing Education Expense	1,629	6,000	10,600
41291 · Animal Control Services	7,355	7,910	8,000
41300 · Economic Development Expense	6,796	3,500	3,500
41311 · Office Expense	43,860	85,000	50,000
41511 · Insurance - Property	21,443	23,064	6,500
41512 · Insurance - Workers Comp.	10,021	14,744	15,600
41513 · Insurance - Liability	5,723	16,009	9,750
41515 · Insurance - Auto	2,880	2,694	6,500
41516 · Insurance - E & O	10,032	-	14,300
41551 · Trustee Commission	6	-	-
41633 · Interest Expense - Note Payable			
41691 · Bank Charges	1,050	-	-
41720 · Donations	-	-	25,000
41800 · Emergency Services	100,000	100,000	100,000
41899 · Other Expenses	690	-	8,000
49030 · Capital Outlay Note Payment	311,944	301,267	294,211
Total Expenditures	1,830,191	2,001,792	2,178,494
Fund Increase from Operations	357,853	265,348	71,106
Additional Funding Sources			
32200 · Building Permits	479,812	576,605	249,750
32230 · Submittal & Review Fees	16,735	31,512	3,125
32300 · Impact Fees (Roads)	650,200	507,324	449,125
31900 · CATV Franchise Fee Income	25,494	24,974	30,000
32245 · Miscellaneous Fees	1,595	672	1,000
37746 · Parks Revenue/Park Impact Fees	21,796	6,098	61,000
37990 · Other Revenue	9,595	10,371	10,200
36120 · Interest Earned - Invest. Accts	37,562	34,697	35,000
Total Building, Impact & Other Fees	1,242,789	1,192,253	839,200
33725 · Greenways & Trails Grants (Phase 2 & 3)			-
State Grant (one time award)			164,000
Total Other Funding Sources (Grants)	-	-	164,000
ALL Revenue Sources	3,430,833	3,459,393	3,252,800

Wastewater Fund	Actual FYE 6/30/19	Estimated FYE 6/30/20	Proposed Budget FYE 06/30/21
Income			
3100 · Wastewater Treatment Fees	1,096,491	1,227,015	1,288,366
3101 · Septage Disposal Fees	8,000	8,486	9,600
3105 · Late Payment Penalty	35,509	32,863	15,000
3109 · Uncollectible Accounts-Write Off's			-
3902 · Interest Income - Invest Accts	18,420	20,782	15,000
4009 · Returned Check Charges	415		350
49900 · Uncategorized Income	-	240	-
Total Income	1,158,835	1,289,386	1,328,316
Expense			
4010 · Payroll Expense	123,502	209,925	242,150
4710 · Payroll Taxes - FICA	7,264	7,325	15,013
4720 · Payroll Taxes - Medicare	1,633	1,713	3,269
4730 · Payroll Taxes - SUTA	182	-	630
4395 · Insurance - Employee Medical	9,211	18,180	18,000
4789 · Employee Retirement Expense	5,934	5,907	6,182
4010 · Staff PTO Balances			10,000
4210 · Permits & Fees Expense	4,828	6,000	6,000
4220 · Laboratory Water Testing	3,255	1,716	4,000
4230 · Supplies Expense	1,680	10,000	5,000
4240 · Repairs & Maint. Expense	62,413	68,304	75,000
4250 · Postage, Freight & Express Chgs	8,686	7,294	9,000
4280 · Billing Charges	7,096	5,129	8,000
4310 · Utilities - Electric	76,439	93,969	85,000
4320 · Utilities - Water	2,876	2,945	6,000
4350 · Telecommunications	2,543	1,910	3,600
4390 · Insurance Expense		20,000	20,000
41252 - Prof Fees - Legal Fees		20,000	30,000
4400 · Prof. Fees-Consulting Engineers	283,415	86,808	100,000
4420 · Prof. Fees - Auditor		-	2,500
4490 · Prof. Fees - Other	10,000	23,000	40,000
4800 · Bank Charges	2,246	6,400	250
4900 · Other Expense	190	-	1,000
4990 · Depreciation Expense	360,000	450,000	530,000
4994 · Interest Expense	12,310	9,500	9,500
Total Expense	985,703	1,056,025	1,230,094
Net Income from Operations	173,132	233,361	98,222
3300 · Tap Fees - New Building Permits	415,126	498,151	312,500
3300 · Tap Fees - New Development			2,408,800
Total Tap Fees	415,126	498,151	2,721,300



TOWN OF THOMPSON'S STATION

Annual Budget for Fiscal Year 7/1/2020-6/30/2021

CONTENTS

- General Fund Budget
 - Capital Improvement Plan
- Wastewater Fund Budget
 - Capital Improvement Plan

Ordinance 2020-006 Approval of Annual Budget



GENERAL
FUND

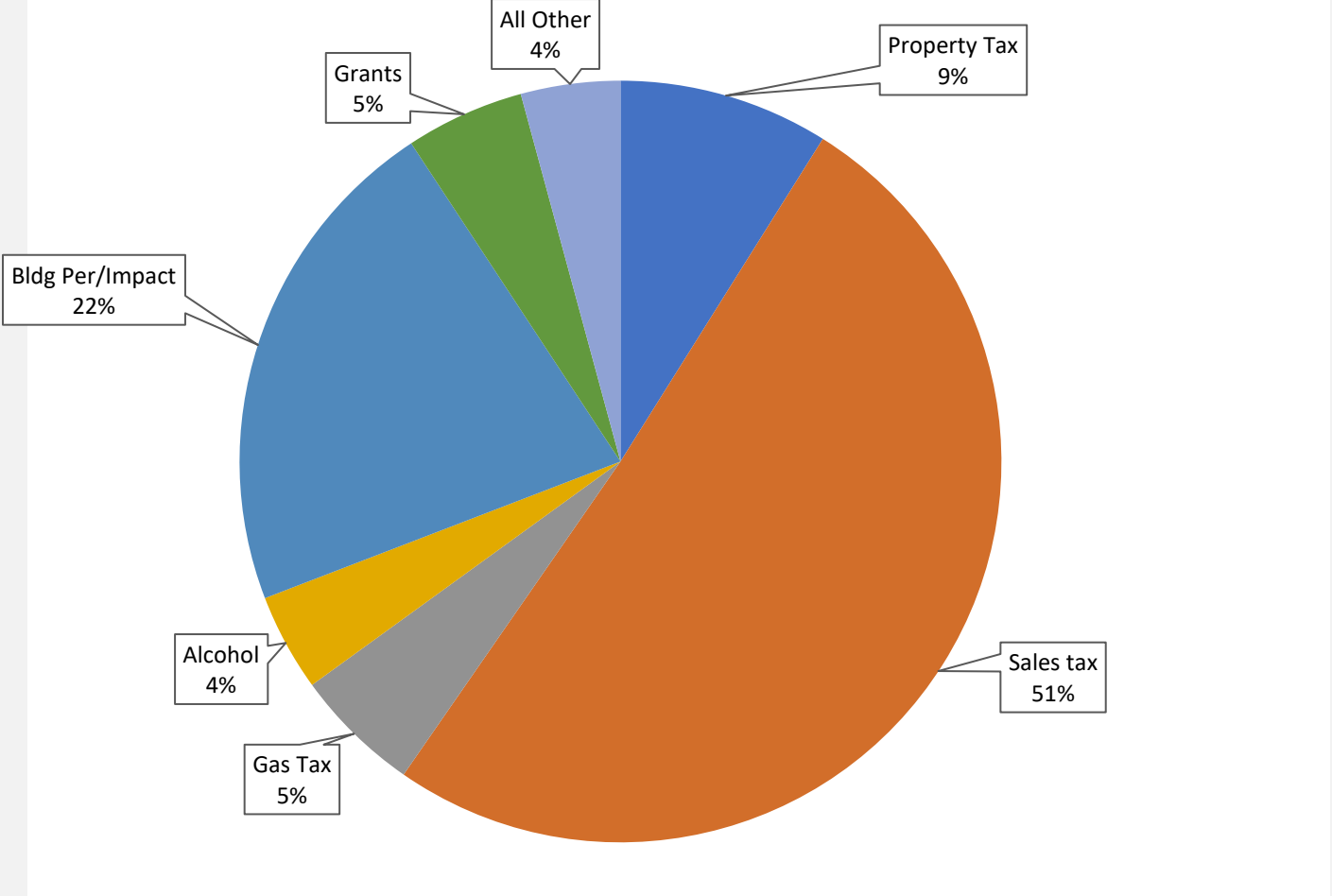
- Departments - staff total 12
 - ❖ Administration
 - ❖ Community Development
 - ❖ Public Works
 - ❖ Parks

**GENERAL FUND
ALL SOURCES
OF REVENUES**

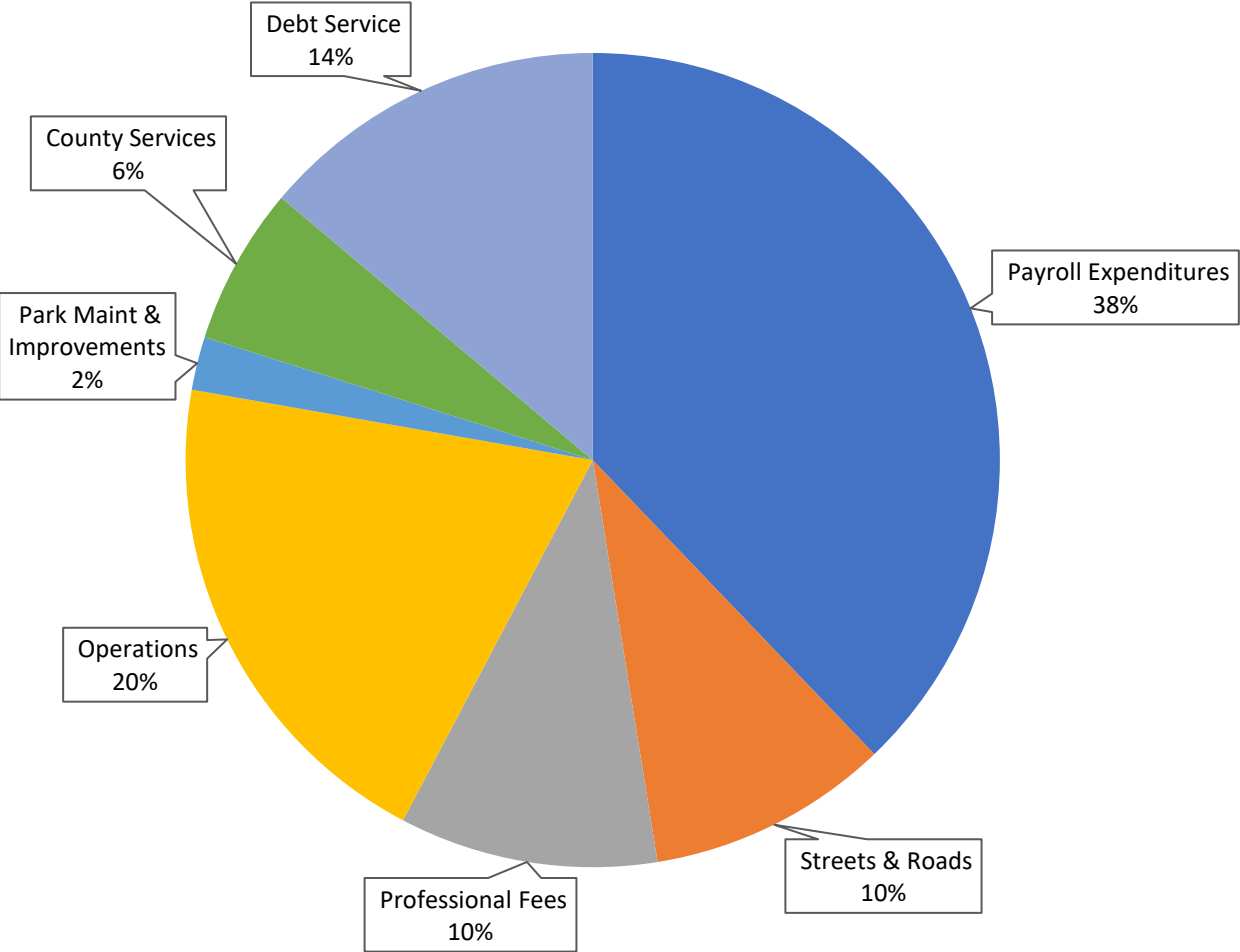
Not Included in this chart:

- Total Reimbursable Grants of \$3.2m
- Census count

General Fund Revenues FY2021



HOW YOUR TAX
DOLLARS ARE
USED
(PROPERTY, SALES &
ALCOHOL TAXES)



GENERAL FUND OPERATIONS

General Fund	Rev Budget FYE20	Rev Budget FYE21	FYE20-FYE21 Variance		
			Dollars	Percent	
Tax Revenues (Property, Sales, Gas, Alcohol)	\$2,142,100	\$2,249,600	\$107,500	5.0%	100%
Payroll Expenditures	\$821,416	\$858,633	\$37,217	4.5%	38%
Streets & Roads	\$89,167	\$204,000	\$114,833	128.8%	9%
Professional Fees	\$289,500	\$218,000	(\$71,500)	-24.7%	10%
Operations	\$487,600	\$425,750	(\$61,850)	-12.7%	19%
Park Maint & Improvements	\$20,150	\$44,900	\$24,750	122.8%	2%
County Services	\$133,000	\$133,000	\$0	0.0%	6%
Debt Service	\$301,267	\$294,211	(\$7,056)	-2.3%	13%
Total Expenditures (Not including CIP)	\$2,142,100	\$2,178,494	\$36,394	1.7%	97%
Net Change in Position	\$0	\$71,106	\$71,106		3%

<i>Capital Improvement Plan</i>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Infrastructure Total	\$56,000	\$358,500	\$10,000	\$18,000	\$20,000
Road Improvements Total	\$2,125,000	\$4,467,300	\$9,053,600	\$5,163,600	\$4,427,900
Maintenance Equipment Total	\$18,000	\$0	\$0	\$0	\$0
Total for Infrastructure, Equipment and Roads	\$2,199,000	\$4,825,800	\$9,063,600	\$5,181,600	\$4,447,900
- ATP Grant for Phase 2 of Trailways/greenway Total Award \$1,930,000 (Town share \$386k)	\$386,000	\$900,000			
-ATP Grant for Phase 3 multimobile connectivity Total Award \$1,298,753 (Town share \$260k)	\$260,000				
Preservation Park - Parking Lot paving	\$59,000				
Total for Parks	\$705,000	\$900,000	\$0	\$0	\$0
TOTAL CAPITAL IMPROVEMENT PROJECTS	\$2,904,000	\$5,725,800	\$9,063,600	\$5,181,600	\$4,447,900

Infrastructure Detail

<i>Capital Improvement Plan</i>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<i>Infrastructure</i>					
Town Hall / Streetscaping (Phase 1 -north) Const		\$350,000			
Town Hall / Streetscaping (Phase 1 -north) Softcost	\$50,000				
Technology Equipment/Upgrades	\$6,000	\$8,500	\$10,000	\$18,000	\$20,000
Infrastructure Total	\$56,000	\$358,500	\$10,000	\$18,000	\$20,000

Road Improvements Detail

<i>Capital Improvement Plan</i>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<i>Road Improvements</i>					
- Critz Lane ROW acquisitions					
- Critz Lane Phase 1	\$2,000,000				
- Pratt Road	\$125,000				
- Columbia Pike Widening			\$5,339,900		
- Lewisburg Pike Widening				\$5,163,600	
- Clayton Arnold road improvements					\$848,800
- Sedberry Road		\$4,467,300			
- Evergreen Road			\$3,713,700		
- Thompson Station Rd East					\$3,579,100
Road Improvements Total	\$2,125,000	\$4,467,300	\$9,053,600	\$5,163,600	\$4,427,900

Maintenance Equipment Detail

<i>Capital Improvement Plan</i>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<i>Maintenance Equipment</i>					
- Storage Cover	\$18,000	\$0	\$0	\$0	\$0
Maintenance Equipment Total	\$18,000	\$0	\$0	\$0	\$0

Parks Detail

<i>Capital Improvement Plan</i>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
- ATP Grant for Phase 2 of Trailways/greenway Total Award \$1,930,000 (Town share \$386k)	\$386,000	\$900,000			
-ATP Grant for Phase 3 multimobile connectivity Total Award \$1,298,753 (Town share \$260k)	\$260,000				
Preservation Park - Parking Lot paving	\$59,000				
Total for Parks	\$705,000	\$900,000	\$0	\$0	\$0

Funding sources for the
Capital Improvement
Plan for FYE 2021

<i>Funding Sources</i>	FY 2021
Building / Impact Fees / Park Impact	\$ 839,200
Grants received net of Town share	\$ 164,000
Available General Funds	\$ 3,168,312
Available State Street Aid Funds	\$ 429,000
<i>Total Funding Sources</i>	\$ 4,600,512
<i>Less Total CIP (details below)</i>	\$ (2,904,000)
<u>Increase (Decrease) in Fund Balance</u>	<u>\$ 1,696,512</u>



WASTEWATER
FUND

Service and Operations of the
Wastewater system

Regional Plant

Heritage Commons

Staff of 2



Increased Allocations:

- BOMA
- Staff
- Legal Fees

Wastewater Fund Expenses	Rev Budget		FYE20-FYE21 Variance	
	FYE20	FYE21	Dollars	Percent
Wastewater Fees & Other	\$ 1,272,969	\$ 1,328,316	\$ 55,347	4.3%
Payroll Costs	\$ 271,284	\$ 295,244	\$ 23,960	8.8%
Operations	\$ 373,350	\$ 395,350	\$ 22,000	5.9%
Depreciation	\$ 450,000	\$ 530,000	\$ 80,000	17.8%
Interest Expense	\$ 9,500	\$ 9,500	-	0.0%
Total Expenses	\$ 1,104,134	\$ 1,230,094	\$ 125,960	11.4%
Income from Operations	\$ 168,835	\$ 98,222	\$ (70,613)	-41.8%

<i>Funding Sources</i>	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
New Building Tap Fees (at current fees)	\$312,500	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000
New Development Tap Fees (at current fees)	\$2,408,800	\$467,000			
Available Wastewater Funds (less reserve)	\$860,766	\$97,066	(\$9,580,934)	(\$8,375,934)	(\$7,840,934)
<i>Total Funding Sources</i>	\$3,582,066	\$1,769,066	(\$8,375,934)	(\$7,170,934)	(\$6,635,934)
<i>Less Total CIP (details below)</i>	(\$3,485,000)	(\$11,350,000)	\$0	(\$670,000)	(\$9,000,000)
<u>Increase (Decrease) in Fund Balance</u>	\$97,066	(\$9,580,934)	(\$8,375,934)	(\$7,840,934)	(\$15,635,934)

Capital Improvement Plan Expenditures					
Wastewater Fund	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
WW - Hill Property Drip Fields - Const.	\$200,000				
WW - MBR Design Fees	\$635,000				
WW - MBR Facility - Eng Serv/Proj Mgmt **	\$250,000	\$750,000			
WW - MBR Facility - Const. **	\$2,400,000	\$10,600,000			
WW - Alexander Drip Fields - Const.					\$9,000,000
WW - Alexander Drip Fields - Eng Svcs/Proj Mgmt				\$670,000	
Wastewater	\$3,485,000	\$11,350,000	\$0	\$670,000	\$9,000,000

** Debt limit and Funding will need to be established before awarding project

CURRENT
DEBT
OBLIGATIONS

General Fund Debt Obligation

	Orig Bal	Rate	FY21 Bal	Pmts FY21
First Farmers (Pres. Park)	\$ 1,153,000	2.85%	\$ 345,900	\$ 126,801
First Tennessee (Pres. Park)	\$ 1,550,000	2.90%	\$ 1,160,000	\$ 167,410
				\$ 294,211

Wastewater Fund Debt Obligation

	Orig Bal	Rate	FY21 Bal	Pmts FY21
Franklin Synergy (Hill Prop)	\$ 1,000,000	2.45%	\$ 212,963	\$ 117,803

ORDINANCE 2020-006

**AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021.**

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF THOMPSON'S STATION, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows for fiscal year 2021:

	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
General Fund Revenues			
Local taxes	\$1,472,302	\$1,491,019	\$1,479,000
Licenses, Permits and Fees	1,169,143	1,141,115	793,600
Intergovernmental	859,885	593,934	595,000
Other Revenue	47,499	45,740	46,200
State Aid and Grants	0	0	164,000
Total Revenues	3,548,829	3,271,808	3,077,800
Beginning Fund Balance	5,154,502	6,054,516	6,576,922
Total Available Funds	\$8,703,331	\$9,326,324	\$9,654,722

State Street Aid Fund Revenue	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Intergovernmental	\$175,356	\$187,585	\$175,000
Total Revenues	175,356	187,585	175,000
Beginning Fund Balance	188,251	283,108	429,819
Total Available Funds	\$363,607	\$470,693	\$604,819

Wastewater Fund Revenue	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Wastewater Fees	\$1,104,491	\$1,235,501	\$1,297,966
Tap Fees	502,500	498,151	2,721,300
Other Revenue	41,619	53,645	30,350
Total Revenues	1,648,610	1,787,297	4,049,616
Beginning Fund Balance	3,955,149	4,353,686	1,273,933
Total Available Funds	\$5,603,759	\$6,140,983	\$5,323,549

SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund Expenditures	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Government Administrative	\$1,342,884	\$1,620,394	\$1,635,383
Streets	41,903	18,660	46,000
Capital Outlay	701,584	788,484	2,904,000
Parks	37,756	20,597	44,900
Debt Service	311,944	301,267	294,211
Total Appropriations	2,436,071	2,749,402	4,924,494
Surplus/(Deficit)	1,112,758	522,406	(1,846,694)
Ending Fund Balance	\$6,054,516	\$6,576,922	\$4,730,228
Employees	13	12	12

State Street Aid Fund Exp.	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Streets	\$80,499	\$40,874	\$158,000
Total Appropriations	80,499	40,874	158,000
Surplus/(Deficit)	94,857	146,711	17,000
Ending Fund Balance	\$283,108	\$429,819	\$446,819

Wastewater Fund Expenses	FY 2018-2019 Actual	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Wastewater Department	\$898,274	\$1,046,525	\$1,220,594
Debt Service	123,422	120,525	117,803
Capital Assets/Projects	228,377	3,700,000	3,485,000
Total Appropriations	1,250,073	4,867,050	4,823,397
Surplus/(Deficit)	398,537	(3,079,753)	(773,781)
Ending Fund Balance	\$4,353,686	\$1,273,933	\$500,152
Employees	2	2	2

SECTION 3: At the end of the current fiscal year the governing body estimates balances/ (deficits) as follows:

General Fund	\$6,745,313
State Street Aid Fund	\$ 429,819
Wastewater Fund	\$1,273,933

SECTION 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Principal	Interest Requirements	Debt Authorized and Unissued	Principal Outstanding at June 30
Bonds	\$0	\$0	\$0	\$0
Notes	\$2,075,274	\$55,603	\$0	\$1,718,863
Capital Leases	\$0	\$0	\$0	\$0
Other Debt	\$0	\$0	\$0	\$0

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the *Tennessee Code Annotated*.

SECTION 6: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

SECTION 7: There is hereby levied a property tax of \$.103 per \$100 of assessed value on all real and personal property.

SECTION 8: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the Town has notes issued pursuant to Title 9, Chapter 21, *Tennessee Code Annotated* or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, *Tennessee Code Annotated* approved by the Comptroller of the Treasury or Comptroller's Designee within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21, *Tennessee Code Annotated* (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes, or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the Town does not have such debt outstanding, it will file this annual operating budget and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 9: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 10: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 11: If any section, clause, provision of this ordinance is held to be invalid or un-

constitutional by any Court of competent jurisdiction, such holdings shall not affect any other section, clause, provision of this ordinance.

SECTION 12: This ordinance shall take effect July 1, 2020, the public welfare requiring it.

Corey Napier, Mayor

ATTEST:

Regina Fowler, Town Recorder

Submitted to Public Hearing on June xx, 2020 at 7:00 p.m. after publication of notice of public hearing by advertisement in the Williamson A.M. newspaper on Sunday, May xx, 2020.

Passed 1st Reading: _____

Passed 2nd Reading: _____

General Fund		Actual FYE 6/30/219	Estimated FYE 6/30/20	Proposed Budget 6/30/21 FYE
Revenues				
	31111 · Real Property Tax Revenue	286,533	290,000	290,000
	31310 · Interest & Penalty Revenue	-	-	
	31610 · Local Sales Tax - Trustee	987,944	1,000,000	1,000,000
	31710 · Wholesale Beer Tax	99,789	111,711	110,000
	31720 · Wholesale Liquor Tax	15,208	14,681	14,000
	31810 · Adequate School Facilities Tax	51,105	68,529	65,000
	32000 · Beer Permits	600	700	600
	32260 · Business Tax Revenue	85,637	75,000	80,000
	33320 · TVA Payments in Lieu of Taxes	41,974	49,824	45,000
	33510 · Local Sales Tax - State	430,468	460,079	460,000
	33530 · State Beer Tax	-	-	-
	33535 · Mixed Drink Tax	14,273	9,031	10,000
	33552 · State Streets & Trans. Revenue	8,613	9,382	9,000
	33553 · SSA - Motor Fuel Tax	90,708	92,501	88,000
	33554 · SSA - 1989 Gas Tax	14,336	14,753	14,000
	33555 · SSA - 3 Cent Gas Tax	26,564	27,338	26,000
	33556 · SSA - 2017 Gas Tax	34,292	43,611	38,000
	38000 · Transfer from Reserves		-	-
	Total Revenues	2,188,044	2,267,140	2,249,600
Expenditures				
	41110 · Payroll Expense	522,180	585,000	614,174
	41141 · Payroll Taxes - FICA	32,281	43,130	41,489
	41142 · Payroll Taxes - Medicare	7,550	10,023	9,034
	41147 · Payroll Taxes - SUTA	2,207	1,726	1,428
	41514 · Insurance - Employee Medical	72,982	105,850	108,000
	41289 · Employee Retirement Expense	21,152	29,683	29,509
	41110 - Staff PTO Balances			55,000
	41161 · General Expense	785	-	3,000
	41211 · Postage, Freight & Express Chgs	426	1,035	2,000
	41221 · Printing, Forms & Photocopy Exp	3,454	801	3,000
	41231 · Publication of Legal Notices	2,624	3,000	5,000
	41235 · Memberships & Subscriptions	2,618	5,000	6,000
	41241 · Utilities - Electricity	9,730	12,219	15,000
	41242 · Utilities - Water	2,431	2,500	2,500
	41244 · Utilities - Gas	1,498	1,438	2,000
	41245 · Telecommunications Expense	4,488	5,194	6,000
	41252 · Prof. Fees - Legal Fees	141,780	218,645	195,000
	41253 · Prof. Fees - Auditor	14,500	13,500	18,000
	41254 · Prof. Fees-Consulting Engineers	189,734	211,647	160,000
	41259 · Prof. Fees - Other	63,571	73,540	40,000
	41264 · Repairs & Maint - Vehicles	8,896	9,264	12,000
	41265 · Parks & Rec. Expense	37,756	20,597	44,900

41266 · Repairs & Maint - Bldg	22,307	3,278	24,500
41268 · Repairs & Maint-Roads, Drainage	41,903	18,660	46,000
41269 · SSA - Street Repair Expense	80,499	40,874	158,000
41270 · Vehicle Fuel & Oil Expense	15,838	20,000	20,000
41280 · Travel Expense	3,572	5,000	5,000
41285 · Continuing Education Expense	1,629	6,000	10,600
41291 · Animal Control Services	7,355	7,910	8,000
41300 · Economic Development Expense	6,796	3,500	3,500
41311 · Office Expense	43,860	85,000	50,000
41511 · Insurance - Property	21,443	23,064	6,500
41512 · Insurance - Workers Comp.	10,021	14,744	15,600
41513 · Insurance - Liability	5,723	16,009	9,750
41515 · Insurance - Auto	2,880	2,694	6,500
41516 · Insurance - E & O	10,032	-	14,300
41551 · Trustee Commission	6	-	-
41633 · Interest Expense - Note Payable			
41691 · Bank Charges	1,050	-	-
41720 · Donations	-	-	25,000
41800 · Emergency Services	100,000	100,000	100,000
41899 · Other Expenses	690	-	8,000
49030 · Capital Outlay Note Payment	311,944	301,267	294,211
Total Expenditures	1,830,191	2,001,792	2,178,494
Fund Increase from Operations	357,853	265,348	71,106
Additional Funding Sources			
32200 · Building Permits	479,812	576,605	249,750
32230 · Submittal & Review Fees	16,735	31,512	3,125
32300 · Impact Fees (Roads)	650,200	507,324	449,125
31900 · CATV Franchise Fee Income	25,494	24,974	30,000
32245 · Miscellaneous Fees	1,595	672	1,000
37746 · Parks Revenue/Park Impact Fees	21,796	6,098	61,000
37990 · Other Revenue	9,595	10,371	10,200
36120 · Interest Earned - Invest. Accts	37,562	34,697	35,000
Total Building, Impact & Other Fees	1,242,789	1,192,253	839,200
33725 · Greenways & Trails Grants (Phase 2 & 3)			-
State Grant (one time award)			164,000
Total Other Funding Sources (Grants)	-	-	164,000
ALL Revenue Sources	3,430,833	3,459,393	3,252,800

Wastewater Fund	Actual FYE 6/30/19	Estimated FYE 6/30/20	Proposed FYE 06/30/21	Budget
Income				
3100 · Wastewater Treatment Fees	1,096,491	1,227,015	1,288,366	
3101 · Septage Disposal Fees	8,000	8,486	9,600	
3105 · Late Payment Penalty	35,509	32,863	15,000	
3109 · Uncollectible Accounts-Write Off's			-	
3902 · Interest Income - Invest Accts	18,420	20,782	15,000	
4009 · Returned Check Charges	415		350	
49900 · Uncategorized Income	-	240	-	
Total Income	1,158,835	1,289,386	1,328,316	
Expense				
4010 · Payroll Expense	123,502	209,925	242,150	
4710 · Payroll Taxes - FICA	7,264	7,325	15,013	
4720 · Payroll Taxes - Medicare	1,633	1,713	3,269	
4730 · Payroll Taxes - SUTA	182	-	630	
4395 · Insurance - Employee Medical	9,211	18,180	18,000	
4789 · Employee Retirement Expense	5,934	5,907	6,182	
4010 · Staff PTO Balances			10,000	
4210 · Permits & Fees Expense	4,828	6,000	6,000	
4220 · Laboratory Water Testing	3,255	1,716	4,000	
4230 · Supplies Expense	1,680	10,000	5,000	
4240 · Repairs & Maint. Expense	62,413	68,304	75,000	
4250 · Postage, Freight & Express Chgs	8,686	7,294	9,000	
4280 · Billing Charges	7,096	5,129	8,000	
4310 · Utilities - Electric	76,439	93,969	85,000	
4320 · Utilities - Water	2,876	2,945	6,000	
4350 · Telecommunications	2,543	1,910	3,600	
4390 · Insurance Expense		20,000	20,000	
41252 - Prof Fees - Legal Fees		20,000	30,000	
4400 · Prof. Fees-Consulting Engineers	283,415	86,808	100,000	
4420 · Prof. Fees - Auditor		-	2,500	
4490 · Prof. Fees - Other	10,000	23,000	40,000	
4800 · Bank Charges	2,246	6,400	250	
4900 · Other Expense	190	-	1,000	
4990 · Depreciation Expense	360,000	450,000	530,000	
4994 · Interest Expense	12,310	9,500	9,500	
Total Expense	985,703	1,056,025	1,230,094	
Net Income from Operations	173,132	233,361	98,222	
3300 · Tap Fees - New Building Permits	415,126	498,151	312,500	
3300 · Tap Fees - New Development			2,408,800	
Total Tap Fees	415,126	498,151	2,721,300	

MEMORANDUM

TO: Board of Mayor and Alderman
FROM: Town Attorneys
RE: Authority of a Municipality to Hold Local Referendums
DATE: March 25, 2020

At the March BOMA meeting for the Town, a question was raised to the Town Attorneys about the use of referendums, specifically for wastewater fund, impact, and user fees. Please let this *Memorandum* serve as our response to the BOMA on that question, generally.

There are a very limited number of instances in which the State of Tennessee allows the use of referendums by municipalities in the State. Specifically, we have included those instances the State of Tennessee allows for local referendums to be used below. The list includes thirteen (13) specific instances a local referendum may be used. However, not all of the instances are applicable or allowed for use by municipalities. We will note when a particular local referendum does **not** apply to the Town of Thompson's Station.

In reviewing the thirteen (13) instances authorized by State law to hold referendums, the Town is not authorized to hold either a binding, or non-binding, referendum on the issue of raising any fee whether it is solid waste, water, or sewer rates, or any other fee a municipality imposes as a component of doing the municipality's business.

Referenda Elections

The Tennessee Supreme Court has held that "the right to hold an election does not exist absent an express grant of power by the legislature." (See Brewer v. Davis, 28 Tenn. 208 (1848); McPherson v. Everett, 594 S.W.2d 677, 680 (Tenn. 1980).) The Tennessee Attorney General's office has consistently concluded under those cases that referenda are elections for which there must be statutory authorization. (Op. Tenn. Atty. Gen. No. 86-146; 95-013).

Local Referenda Permitted

The following referenda are authorized under Tennessee law:

- General obligation bonds (T.C.A. §§ 9-21-201, *et seq.*);
- Liquor retail sales (package stores) or selling alcoholic beverages for consumption on the premises (T.C.A. §§ 57-3-101, *et seq.*; T.C.A. §§ 57-4-101, *et seq.*);
- Annexation (T.C.A. §§ 6-51-104, *et seq.*);
- Local sales tax (T.C.A. §§ 67-6-701, *et seq.*);
- Adopting or surrendering the general law mayor-aldermanic charter (T.C.A. § 6-1-201), the city manager-commission charter (T.C.A. § 6-18-104), and the modified city manager-council charter (T.C.A. § 6-30-106);
- A private act passed by the General Assembly (Article XI, Section 9, of the Tennessee Constitution) [would **not** apply barring exceptional circumstance];
- Creating an emergency communications (911) district (T.C.A. §§ 7-86-101, *et seq.*);

- Recalling a city official if the charter permits (T.C.A. § 2-5-151) [would **not** apply];
- Adopting or amending home rule charters (Article XI, Section 9, of the Tennessee Constitution) [would **not** apply];
- Popular election of the mayor in cities incorporated under the uniform city manager/commission charter (T.C.A. § 6-20-201(b)) [would **not** apply];
- Consolidating city and county government (T.C.A. §§ 7-1-101, 7-3-312, and 7-21-101, *et seq.*);
- Increasing the number of commissioners from five to seven for cities with a population greater than 20,000 incorporated under the uniform city manager-commission charter (T.C.A. § 6-20-101) [would **not** apply]; and
- Approval of the issuance of retail liquor licenses to alcoholic beverage manufacturers. (T.C.A. § 57-3-204).

Referendum Election Procedures

The procedures for holding any type of referendum election generally are in the law that authorizes the election. If the legislation does not address a particular type of referendum, the provisions of the Election Code apply. Additionally, T.C.A. § 2-3-204 frequently applies, and T.C.A. § 2-12-111 and T.C.A. §§ 2-6-101, *et seq.*, always apply. Elections regarding local option sales tax pursuant to T.C.A. § 67-7-706(a) shall be conducted according to T.C.A. § 2-3-204.

Resolutions, ordinances, or petitions requiring elections on questions to be held during the general election or the presidential primary must be filed with the county election commission at least sixty (60) days before the election. T.C.A. § 2-3-204(b).

The town attorney is required to summarize in 200 or fewer words any question exceeding 300 words that is to be submitted to the voters. T.C.A. § 2-5-208(f).

T.C.A. § 2-5-208 requires any question submitted to the people in a local referendum to be followed by the words yes and no so the voter can mark an X opposite the proper word. Any question must be worded so that yes indicates support for and no indicates opposition to the measure.

Conclusion

The Town of Thompson's Station cannot hold a referendum on the wastewater fund, impact, or user rates as it is not an instance for which a statutorily prescribed referendum is applicable.

AEM-BKV

RESOLUTION NO. 2020-008

**A RESOLUTION CALLING FOR A PUBLIC HEARING ON THE PROPOSED
ANNEXATION OF TERRITORY INTO THE TOWN OF THOMPSON'S STATION BY
REFERENDUM AND A PLAN OF SERVICES
FOR 4440 LES WATKINS ROAD (MAP: 144; PARCEL: 001.01; APPROX. 4.45 ACRES)**

WHEREAS, the Town of Thompson's Station, upon petition submitted by the owner of the property, proposes the extension of its corporate limits by the annexation of certain territory adjoining its existing boundaries and outside of its urban growth boundaries by referendum; and

WHEREAS, a Plan of Services for the territory proposed for annexation by referendum will be developed by the Planning Commission; and

WHEREAS, the Board of Mayor and Aldermen desires to conduct a public hearing on the proposed annexation and plan of services; and

NOW THEREFORE BE IT RESOLVED by the Town of Thompson's Station, Tennessee as follows:

A. That a public hearing is hereby scheduled for 7:00 p.m. on May 12, 2020 at the Thompson's Station Community Center, 1555 Thompson's Station Road West on the proposed annexation of territory by referendum and the Plan of Services, to wit:

4440 Les Watkins Road
Map: 114; Parcel: 001.01
Approximately 4.45 acres

B. That a copy of this Resolution, describing the territory proposed for annexation, shall be promptly sent to the last known address listed in the office of the property assessor for each property owner of record within the territory proposed for annexation, with such being sent by first class mail and mailed no later than fourteen (14) calendar days prior to the scheduled date of the hearing on the proposed annexation.

C. That a copy of this Resolution shall also be published by posting copies of the same in at least three (3) public places in the territory proposed for annexation and in at least three (3) public places in the Town of Thompson's Station.

D. That Town Staff shall prepare and submit a Plan of Services to the Planning Commission for its review and recommendation to the Board of Mayor and Aldermen as to the property proposed to be annexed by referendum.

E. That notice of the time, place, and purpose of a public hearing on the proposed annexation by referendum, including a map generally delineating the area to be annexed, and the Plan of Services shall be published in the Williamson A.M., a newspaper of general circulation in such territory in the Town of Thompson's Station not less than fifteen (15) days before the hearing, and said notice shall include the location(s) of a minimum of three (3) copies of the Plan of Services for public inspection during all business hours from the date of notice until the public hearing.

E. That written notice of the proposed annexation by referendum shall be sent to the affected school system as soon as possible.

RESOLVED AND ADOPTED this 14th day of April, 2020.


Corey Napier, Mayor

ATTEST:


Regina Fowler, Town Recorder

APPROVED AS TO LEGALITY AND FORM:


Town Attorney

Thompson's Station, TN
Roadway Annexation
Exhibit A

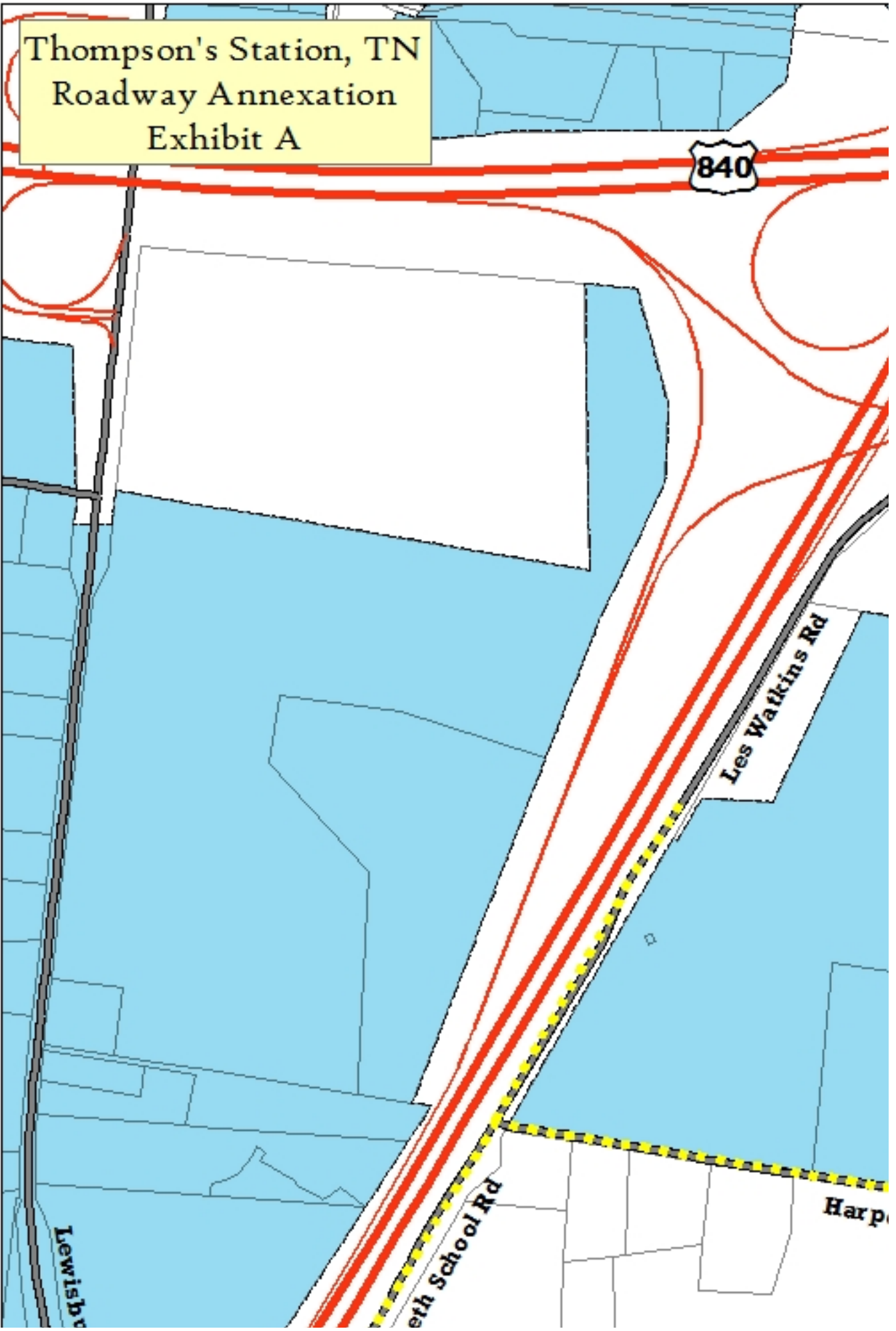
840

Les Watkins Rd

eth School Rd

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Lewisb



Phone: (615) 794-4333
Fax: (615) 794-3313
www.thompsons-station.com



1550 Thompson's Station Road W.
P.O. Box 100
Thompson's Station, TN 37179

M

EMO

DATE: May 1, 2020
TO: BOMA
FROM: Micah Wood, AICP Interim Town Planner
SUBJECT: Request for a Plan of Services for 4440 Les Watkins Road

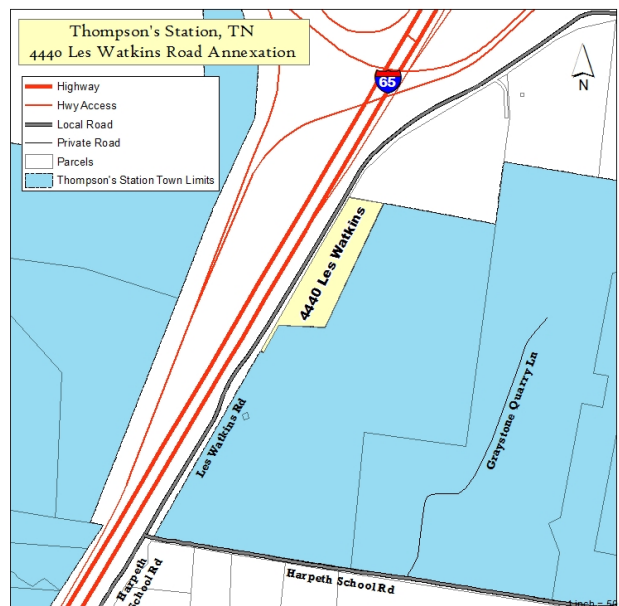
Request

At the April 14, 2020, BOMA meeting, Resolution 2020-008 was approved to set the public hearing for May 12, 2020, for the proposed annexation of new territory into the Town by a referendum for property at 4440 Les Watkins Road. The property in total consists of approximately 4.45 acres (Map 144, Parcel 001.01). Per the TCA, a Plan of Services is required for this annexation process. Therefore, the following Exhibit to Resolution 2020-009 is included for BOMA review of the Plan of Services.

The Planning Commission made a favorable recommendation for the adoption of the Plan of Services at the April 28, 2020, Planning Commission Meeting. This Plan of Services shall be included as part of the annexation process for this property. Upon an affirmative vote to annex this property by the referendum, the zoning of this property shall then be considered by the Planning Commission as per the General Plan and the Land Development Ordinance.

Background

This property is not located within the Town's Urban Growth Boundary and therefore, can only be annexed through a referendum. The property is bounded to the east by Les Watkins Road and State Route 840, north by residential uses located within Williamson County, to the west and south by vacant land zoned Specific Plan within the Town.



Phone: (615) 794-4333
Fax: (615) 794-3313
www.thompsons-station.com



1550 Thompson's Station Road W.
P.O. Box 100
Thompson's Station, TN 37179

Plan of Services

See attached for the specific Plan of Services. Services are limited within this vicinity; however, the proposed plan of services is consistent with the plan of services available by the Town for this new territory.

Staff Recommendation

Staff recommends adoption of the Plan of Services for 4440 Les Watkins Road.

Attachment

Plan of Services Exhibit A

PORPOSED RESOLUTION NO. 2020-009

EXHIBIT A: Plan of Services for 4440 Les Watkins Road

A. Police

1. The same regular police protection service now provided within the Town will be extended to the annexed area on the effective date of annexation thirty (30) days after a successful referendum vote. Patrolling, radio responses to calls, and other routine police services, using present personnel and equipment, will be provided on the effective date of annexation per
2. Traffic signs, traffic signals and other street (road) traffic control markings and devices will be installed as the need therefore is established by appropriate study and traffic standards.
3. The Williamson County Sheriff's Department currently provides the aforementioned services to the Town through an interlocal agreement.

B. Fire

The same regular fire protection service now provided within the Town will be extended to the annexed area on the effective date of annexation.

C. Sewers

1. Sanitary sewers will be provided at a time when the density and/or type of development in the annexation area are such as to amortize the cost of sewer installation, without causing an increase in sewer rates for the entire sewer system.
2. The developer as required to serve subsequent developments will complete construction of sanitary sewers in the area.
3. The annexation area currently has septic sewer service on site to serve the one (1) house. This will continue until there is further development.

D. Utilities

The applicant shall be responsible for contacting all utility providers and establishing service. Currently, HB&TS provides water, Atmos Energy provides natural gas, and MTEMC provides electricity to the annexation area, and that is not anticipated to change.

E. Streets

1. Emergency maintenance of streets (repair of chuckholes, measures necessary for traffic flow, etc.) in the annexed area will begin after the effective date of annexation.
2. Routine maintenance of the roads and rights-of-way will begin in the annexed area

PORPOSED RESOLUTION NO. 2020-009

EXHIBIT A: Plan of Services for 4440 Les Watkins Road

once development of the annexed area occurs.

3. The governing body under current policies of the Town will determine the scheduling of any major paving activity in the annexed area.
4. Street name signs, where needed, will be installed in the substantially developed area in accordance with the current policies of the Town.

F. Planning & Codes Services

1. All codes inspection services now provided by the Town will begin in the annexed area and apply to new construction and substantial improvements after the effective date of annexation.
2. All planning and zoning jurisdiction of the Town will extend to the annexed area on the effective date of annexation. The appropriate zoning for the site shall be considered by the Planning Commission after the effective date of the annexation by referendum of this property (i.e. certification by the Williamson County Election Commission thirty (30) days after the referendum vote).

G. Recreation

Residents of the annexed area and all future residents may utilize all existing municipal recreational facilities on the effective date of annexation by referendum under the same policies and guidelines governing current town residents.

H. Schools

There will be no effect upon the school system for the Town as the school system is operated by Williamson County. The property has one (1) residence that is currently being used for rental purposes. The nearest schools to this property are

I. Tax Assessor

The impact of the annexation to the Tax Assessor would be minimal to none.

J. Animal Control

This service is provided by the County, so the impact would be none.

K. Cemetery

There should be no impact as the Town does not operate a local cemetery.

RESOLUTION NO. 2020-009

**A RESOLUTION CALLING FOR A REFERENDUM TO ANNEX CERTAIN
TERRITORY AND TO INCORPORATE THE SAME WITHIN THE BOUNDARIES OF
THE TOWN OF THOMPSON'S STATION, TENNESSEE, AND TO APPROVE A PLAN
OF SERVICES FOR 4440 LES WATKINS ROAD
(MAP: 144; PARCEL: 001.01; APPROX. 4.45 ACRES)**

WHEREAS, the Town of Thompson's Station, upon petition submitted by the owner of the property, proposes the extension of its corporate limits by the annexation of certain territory adjoining its existing boundaries and outside of its urban growth boundaries by referendum; and

WHEREAS, the statutory posting and publication requirements for the proposed annexation of territory by referendum and the Plan of Services, including review and recommendation by the Thompson's Station Planning Commission, have been fully met; and

WHEREAS, a public hearing on the proposed annexation and a public hearing on the plan of services was held by the Town of Thompson's Station Board of Mayor and Aldermen on June 9, 2020; and

WHEREAS, a Plan of Services for the area proposed for annexation is attached hereto and incorporated herein as Exhibit "A", which Plan of Services addresses the same services and time of services as required by Tenn. Code Ann. § 6-51-102; and

NOW THEREFORE BE IT RESOLVED by the Town of Thompson's Station, Tennessee as follows:

- A. That the Williamson County Election Commission is hereby requested to conduct a referendum election for the annexation of territory into the boundaries of the Town of Thompson's Station, for the qualified voter(s) within the subject territory, to wit:

4440 Les Watkins Road
Map: 144; Parcel: 001.01
Approximately 4.45 acres

- B. That the Plan of Services for this territory which is attached as Exhibit “A” hereto is approved and the same is hereby adopted, becoming operative thirty (30) days following certification by the Williamson County Election Commission that the annexation by referendum was approved.
- C. That the Town Recorder shall cause a copy of this Resolution, as well as the adopted plan of services, to be forwarded to the Mayor of Williamson County.
- D. That a copy of the election certification shall be sent to the Mayor of Williamson County upon receipt from the Williamson County Election Commission.
- E. That a copy of this Resolution, as well as the portion of the plan of services related to emergency services and a detailed map of the annexed area, shall be sent to any affected emergency communication district, following certification by the Williamson County Election Commission that the annexation by referendum was approved.
- F. That a copy of this Resolution shall be recorded with the Williamson County Register of Deeds, and a copy shall also be sent to the Tennessee Comptroller of the Treasury and the Williamson County Assessor of Property, following certification by the Williamson County Election Commission that the annexation by referendum was approved.
- G. That a revised map of the voting precincts shall be sent to the office of local government and to the office of management information services for the Tennessee General Assembly, following certification by the Williamson County Election Commission that the annexation by referendum was approved.
- H. That the Tennessee Department of Revenue shall be notified, for the purpose of tax administration, that the annexation took place.

RESOLVED AND ADOPTED this 9th day of June, 2020.

Corey Napier, Mayor

ATTEST:

Regina Fowler, Town Recorder

Submitted to Public Hearing on the Plan of Services and Annexation by Referendum on the 9th day of June, 2020, at 7:00 p.m., after being advertised in the *Williamson AM* Newspaper on the 24th day of May, 2020.

Plan of Services was recommended for approval by the Planning Commission on April 28, 2020.

APPROVED AS TO LEGALITY AND FORM:

Town Attorney

INFRASTRUCTURE MAINTENANCE & COST REIMBURSEMENT AGREEMENT

This Infrastructure Maintenance Agreement (“Agreement”) is made on this 9th day of June, 2020, by and between the **Town of Thompson’s Station, Tennessee**, a Tennessee municipality duly incorporated under the laws of the State of Tennessee (“Thompson’s Station”), and **Event Land Trust**, a Tennessee Revocable Trust, **Graystone Quarry Events, LLC**, a Tennessee limited liability company, and **Graystone Quarry Music, LLC**, a Tennessee limited liability company (collectively “Graystone Quarry”):

WHEREAS, Graystone Quarry owns certain tracts of land in Williamson County, Tennessee, more particularly described as three (3) contiguous tracts of land known as 4440 Les Watkins Road, 4514 Graystone Quarry Lane, and 4410 Harpeth School Road (the “Property”);

WHEREAS, Graystone Quarry has requested 4440 Les Watkins Road to be annexed by referendum by Thompson’s Station in order to complete the project on the Property designed to create an amphitheater for public events, music related or otherwise (the “Project”); and

WHEREAS, the annexation of 4440 Les Watkins Road requires certain sections of road to be dedicated to Thompson’s Station; and

WHEREAS, it is anticipated by the parties that the Project, upon its completion, will generate significant increases in the volume of traffic on the roads surrounding the Project; and

WHEREAS, for the safety and security of the citizens of Thompson’s Station and the property owners within, Thompson’s Station and Graystone Quarry understand and agree that an Infrastructure Maintenance Agreement is necessary for the protection of all parties:

NOW, THEREFORE, in consideration of the premises, the undersigned persons and/or entities hereby agree as follows:

1. Term. This Agreement shall be perpetual in nature, unless terminated in accordance with the provisions of this Agreement (the "Term").

2. Termination. This Agreement shall terminate on June 8, 2030 or ten (10) years from the date Thompson’s Station accepts dedication of the roads outlined herein from Williamson County, Tennessee, whichever is later. This Agreement may also be terminated upon the mutual, written agreement by and between the parties.

3. General Consideration & Scope. Graystone Quarry, in consideration of Thompson’s Station approving the annexation by referendum of 4440 Les Watkins Road and in order to obtain all necessary permits from Thompson’s Station for access to the Project on the Property, which requires access across 4440 Les Watkins Road, agrees to reimburse Thompson’s Station for all infrastructure work and improvements (“Cost Reimbursement”), which shall include but not be limited to: all materials, all necessary tools and equipment, all inspections and testings, all necessary work and labor for the full maintenance and, when applicable, completion or upgrades of all roads and related infrastructure within and along the delineated sections of road as defined herein during the normal course and scope of its maintain and improving public rights-of-

way located within its municipal limits (“Infrastructure Maintenance”). The roads at issue and under the scope of this Agreement are the applicable sections of Les Watkins & Harpeth School as outlined in Exhibit “A”, which is attached hereto and incorporated herein, (the “Roads”). Infrastructure Maintenance and Cost Reimbursement includes all necessary and related infrastructure related to the Roads, including but not limited to ditches, stormwater management, curbs, gutters, and any other road related infrastructure necessary to maintain the Roads and the traffic on them. All Infrastructure Maintenance shall be conducted by Thompson’s Station. For purposes of clarity, Infrastructure Maintenance and Cost Reimbursement shall only include those necessary maintenance and improvements as determined by the Town in its sole discretion and specifically based upon the recommendation(s) and report(s) of third-party engineers or other related professionals, as further outlined herein.

4. Time is of the Essence. Time is the essence for this Agreement for prompt completion. The parties acknowledge that road maintenance and infrastructure improvement can take time. For Cost Reimbursement purposes, Graystone Quarry shall remit payment to Thompson’s Station within thirty (30) days of receipt of notice of the costs of Infrastructure Maintenance and other related work as defined under this Agreement. Failure to remit payment in the aforementioned time shall be considered a breach of this Agreement.

5. Surety & Obligation. Graystone Quarry shall initially maintain a Two Hundred Thousand Dollar (\$200,000.00) performance bond (the “Bond”) on the Roads, for both Infrastructure Maintenance and Cost Reimbursement, securing and guaranteeing the same for the Term of this Agreement. The Bond shall be adjusted based upon the Infrastructure Maintenance planned and/or needed during the term of this Agreement based upon the traffic study and engineering report as outlined in Section 11 below. Additionally, the Bond shall be reduced thereafter based upon the completion of any of the aforementioned Infrastructure.

Graystone Quarry shall provide Thompson’s Station, upon demand, proof of the Bond. In the event Graystone Quarry fails to provide proof of the Bond, fails to reimburse Thompson’s Station for the Infrastructure Maintenance, or breaches this Agreement in any form or manner, Thompson’s Station shall have the unequivocal and unilateral right to call the Bond to cover all Infrastructure Maintenance expenses and related costs.

6. Purpose. The purpose of this Agreement is to provide, among other items, the safe use of the public rights of way for Les Watkins Road and Harpeth School Road. For clarity, Graystone Quarry’s obligations under this Agreement relate exclusively to the Roads, and their related infrastructure, as outlined and delineated in Exhibit “A”.

7. Roads & Cost Allocation. The Roads shall be maintained in such a manner as determined by the standards and regulations as set forth by Thompson’s Station, including but not limited to road specifications, as they may be amended from time to time. In the absence of any such standards or specifications, the Roads shall conform to any and all standards and regulations as set by Williamson County, Tennessee.

Graystone Quarry shall be responsible for all Infrastructure Maintenance costs (Cost Reimbursement) associated with Les Watkins Road within the municipal limits of the Town of Thompson's Station (from the Northwestern edge of 4440 Les Watkins Road, South to the split of Les Watkins Road and Harpeth School Road).

Graystone Quarry shall be responsible for Cost Reimbursement as follows:

A) Fifty percent (50%) of the cost of road maintenance and infrastructure improvement conducted by the Town on the Western section of Harpeth School Road (from the split of Les Watkins Road and Harpeth School Road to the intersection of Graystone Quarry Road and Harpeth School Road).

B) Twenty percent (20%) of the cost of road maintenance and infrastructure improvement conducted by the Town on the Eastern section of Harpeth School Road (from the intersection of Graystone Quarry Road and Harpeth School Road to the Southeast corner of Graystone Quarry property).

C) Twenty percent (20%) of the cost of road maintenance and infrastructure improvement conducted by the Town on the Southern most portion of Harpeth School Road that intersects with Highway 431.

8. General Timeline of Infrastructure Maintenance & Notice. Unless otherwise specified herein or in writing as agreed to by the parties, any and all Infrastructure Maintenance shall occur based upon Thompson's Stations regular maintenance schedule and as determined by Thompson's Station, in its sole discretion, based upon need.

All Infrastructure Maintenance shall include but not be limited to: resurfacing, scraping, or top coating any portion of road, storm water management systems and/or ditches, gutters, and drains, grading, widening, lane adding, or any other maintenance or infrastructure work, as determined by Thompson's Station relying upon inspections, reports, and other similar documentation from third-party engineers or other professional, as well as Thompson's Station's staff.

9. Inspections, Testing, & Reports. In the event Thompson's Station reasonably believes, in its sole discretion, that inspection(s) or testing beyond that which is conducted by Thompson's Station's own staff, Thompson's Station may order any inspection or testing determined to be necessary by Thompson's Station to be conducted by a third-party engineer or other professional. Thompson's Station shall act in good faith and not require any frivolous inspection(s) or testing of the Roads. If Thompson's Station determines that an inspection, test, report, or any other similar data gathering method is required, Thompson's Station shall give Graystone Quarry written notice of the aforementioned determination in writing, and, thereafter, Thompson's Station shall schedule, in its sole discretion, the inspection, report, etc., and Graystone Quarry Agrees to reimburse Thompson's Station for the same, as it constitutes Infrastructure Maintenance under this Agreement and said reimbursement shall be allocated as delineated in

Section 7 above. Any report or data generated shall be shared with Graystone Quarry by Thompson's Station, without demand and as soon as practicable.

It is specifically agreed, by and between Graystone Quarry and Thompson's Station, that on or about May 1, 2022, Thompson's Station shall order and/or conduct a full traffic study and engineering report of the Roads. Graystone Quarry agrees to reimburse Thompson's Station of fifty percent (50%) of the costs reasonably related to said traffic study. Any road maintenance or infrastructure improvement, as relates to Infrastructure Maintenance and Cost Reimbursement, shall be based upon said traffic study and engineering report, as well as any other studies.

10. Exclusive Right-of-Way Easement & Interlocal Agreement. Graystone Quarry recognizes that the Roads are public rights of way and that Thompson's Station has exclusive rights, except as assigned, to said rights of way. Graystone Quarry may not interfere in the public's ability to use the Roads as public rights of way. Graystone Quarry recognizes that Thompson's Station has entered into an interlocal agreement with Williamson County, wherein Williamson County engages in certain maintenance of public rights of way for Thompson's Station from time to time, and Thompson's Station reimburses Williamson County for the costs associated with said maintenance. To the extent that Williamson County engages in any maintenance of the Roads, Graystone Quarry agrees to reimburse Thompson's Station, either directly or to Williamson County as Thompson's Station may determine, for the costs associated with said maintenance.

11. General Obligation to Report. Graystone Quarry shall have a general obligation to report to Thompson's Station any issues Graystone Quarry, or its agent(s), observe regarding with the Roads.

12. Emergency Circumstances. As all foreseen issues will be handled with major and minor maintenance repairs as listed above, the Emergency Circumstances condition would likely occur due to damage from a natural event or some other type of unanticipated event. In the event of an emergency, in which the Roads, or parts thereof, fall into such disrepair or damage that they cannot be used for safe public right-of-way use, Thompson's Station, in its sole discretion, may engage in necessary and/or needed Infrastructure Maintenance. All costs, as allocated in Section 7 above, associated with said Infrastructure Maintenance shall be the responsibility of Graystone Quarry. Said cost may be offset with any applicable grant, relief funding, or insurance payment that may be available and applicable to the Infrastructure Maintenance conducted under Emergency Circumstances.

13. Capacity. It is further agreed, anything to the contrary in this agreement notwithstanding, that Thompson's Station, and its agents or assigns, are acting in their official capacity only, and do not undertake any personal liability or obligation of any kind or nature whatsoever for themselves, their agents, servants, or employees.

14. Hold Harmless & Indemnification. Graystone Quarry shall protect, indemnify, and save harmless Thompson's Station, and its agents and assigns, from all suits, actions, or claims

brought on account of any injuries or damages sustained by any person or property in consequence of any action or inaction, willful, intentional, or negligent, taken by Graystone Quarry relating directly or indirectly to the Infrastructure Maintenance.

15. Insurance & Additional Insured. Graystone Quarry shall maintain during the Term of the Agreement, adequate general liability insurance for bodily injury and property damage as shall protect them and any agent(s) from claims for damages, whether for personal injury, accidental death, or property damage, which may arise from operations under this Agreement. Such insurance policy shall name Thompson's Station as an additional insured.

16. Assignment or Transfer. Graystone Quarry shall not let, assign, or transfer this contract, or any interest in or any part of it, without the consent, in writing, of Thompson's Station. Any assignment or transfer shall be subject to all of the terms and conditions of this Agreement, including the performance bond. Thompson's Station shall not unreasonably withhold its consent to assignment or transfer.

17. Access. It shall be the entire responsibility of Graystone Quarry to provide for the passage of traffic in comfort and safety at all times where the Roads crosses or intersects any existing public road and during any maintenance or repair of any road.

18. Consideration. The consideration received in connection with this Agreement is fair, adequate, and substantial and consists only of the terms set forth in this Agreement.

19. Effectuation. Each party agrees to take all reasonable steps necessary to effectuate the terms of this Agreement.

20. Waiver. The failure of one party to demand from the other party performance of any act under the Agreement shall not be construed as a waiver of said party's right to demand, at any subsequent time, such performance.

21. Choice of Law. This Agreement shall be construed in accordance with and all disputes hereunder shall be controlled by the laws of the State of Tennessee without regard to Tennessee's choice of law rules.

22. Severability. If any provision of the Agreement or the application thereof is held invalid by a court, arbitrator or government agency of competent jurisdiction, the Parties agree that such a determination of invalidity shall not affect other provisions or applications of the Agreement which can be given effect without the invalid provisions and thus shall remain in full force and effect or application.

23. Amendment. This Agreement shall not be altered, amended or modified by oral representation made before or after the execution of this Agreement. All amendments or changes of any kind must be in writing, executed by all Parties.

24. Advice of Counsel. Each Party to this Agreement acknowledges that it has had the benefit of advice of competent legal counsel or the opportunity to retain such counsel with respect to its decision to enter into this Agreement. The individuals whose signatures are affixed to this Agreement in a personal or representative capacity represent that they are competent to enter into this Agreement and are doing so freely and without coercion by any other Party or non-party hereto.

25. Attorney's Fees & Costs. The parties agree that if either party breaches the terms of this agreement, he or she shall be liable for all costs, including but not limited to, court costs, attorney's fees, and expert fees.

26. Notice. All notices required or permitted under this Agreement shall be deemed effective if made in writing and delivered to the recipient's address as set forth below. Delivery shall be by either A) hand delivery, B) registered or certified mail, postage pre-paid, with return receipt requested, or C) FedEx or substantially similar overnight courier service.

Thompson's Station:	Town of Thompson's Station 1550 Thompson's Station Road West Thompson's Station, TN 37179
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Graystone Quarry:	Graystone Quarry Events, LLC 4520 Graystone Quarry Lane Franklin, TN 37064
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27. Authority to Execute. The parties represent and warrant to each other that each has all necessary corporate, company, or municipal authority to enter into this Agreement and that the execution, delivery, and performance of this Agreement by it has been duly and validly authorized by all necessary action.

28. Compliance with Laws. Graystone Quarry shall, in connection with its fulfillment of its obligations and/or rights under this Agreement, abide and comply fully with any applicable statute, rule, regulation, order, or restriction of any federal, state, or municipal governmental authority lawfully exercising jurisdiction over the use of the public rights of way by Graystone Quarry for the Infrastructure Maintenance outlined herein.

29. Survival upon Transfer. In the event Graystone Quarry, or any of the entities associated therewith, are sold to another party, the use of the property for the Project shall be subject to this Agreement.

REFERENDUM ELECTION COST REIMBURSEMENT AGREEMENT

This Referendum Election Cost Reimbursement Agreement (“Agreement”) is made on this 9th day of June, 2020, by and between the **Town of Thompson’s Station, Tennessee**, a Tennessee municipality duly incorporated under the laws of the State of Tennessee (“Thompson’s Station”), and **Nancy McEachern** (“McEachern”):

WHEREAS, McEachern owns a certain tract of land in Williamson County, Tennessee, more particularly described as 4440 Les Watkins Road (the “Property”);

WHEREAS, McEachern has requested 4440 Les Watkins Road to be annexed by referendum by Thompson’s Station in order to complete the project on the Property designed to create an amphitheater for public events, music related or otherwise (the “Project”); and

WHEREAS, the annexation of 4440 Les Watkins Road requires a referendum election as the Property is not within the Town’s urban growth boundary; and

WHEREAS, it is anticipated by the parties that the Project, upon its completion, will generate significant increases in the volume of traffic on the roads surrounding the Project; and

WHEREAS, the contemplated referendum election will be held by the Williamson County Election Commission, and the cost for said referendum election will be charged to Thompson’s Station; and

WHEREAS, for the benefit of the citizens of Thompson’s Station and the property owners within, Thompson’s Station and McEachern understand and agree that this Agreement is necessary to alleviate the cost burden of the referendum election on the citizen of Thompson’s Station:

NOW, THEREFORE, in consideration of the premises, the undersigned persons and/or entities hereby agree as follows:

1. Reimbursement of Costs. In consideration of Thompson’s Station approving the annexation by referendum resolution at its May 12, 2020 Board of Mayor and Aldermen meeting, McEachern agrees and covenants to reimburse Thompson’s Station for any and all costs charged to Thompson’s Station by the Williamson County Election Commission pursuant to the referendum election of the Property as well as the costs of publication and notice in the local newspaper.

2. Timing. Upon receipt of the total cost associated with the referendum election contemplated herein regarding the Property, Thompson’s Station shall promptly notify McEachern of said total cost in writing. McEachern shall remit payment for said total cost to Thompson’s Station within thirty (30) days of the date of notice. Failure to reimburse in the timeframe outlined herein shall constitute a breach of this Agreement.

Nancy McEachern
Owner of 4440 Les Watkins Road

STATE OF TENNESSEE)
COUNTY OF WILLIAMSON)

Personally appeared before me, the undersigned, a Notary Public in and for said County and State, **Nancy McEachern**, the within named Affiant, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), who made oath that the statements contained in the foregoing Affidavit are true of Affiant's own knowledge and who acknowledged that he/she executed the within instrument for the purposes therein contained.

Witness my hand and official seal at _____ County, Tennessee this ____ day of June, 2020.

Notary Public

My Commission Expires:_____

Corey Napier, Mayor
Town of Thompson's Station, Tennessee

STATE OF TENNESSEE)
COUNTY OF WILLIAMSON)

Personally appeared before me, the undersigned, a Notary Public in and for said County and State, **Corey Napier**, the within named Affiant, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), who made oath that the statements contained in the foregoing Affidavit are true of Affiant's own knowledge and who acknowledged that he/she executed the within instrument for the purposes therein contained.

Witness my hand and official seal at _____ County, Tennessee this ____ day of June, 2020.

Notary Public

My Commission Expires:_____

RESOLUTION NO. 2020-010

**RESOLUTION OF THE TOWN OF THOMPSON'S STATION, TENNESSEE
ACCEPTING CERTAIN SECTIONS OF PUBLIC ROADS FROM WILLIAMSON
COUNTY**

WHEREAS, the Town of Thompson's Station is in the process of annexing by referendum a certain tract of real property known as 4440 Les Watkins Road; and

WHEREAS, said tract of real property, being located outside of the Town's urban growth boundary, is presently located in Williamson County, Tennessee; and

WHEREAS, the applicant and owner of the real property, through its related entities, has agreed to enter into an Infrastructure Maintenance Agreement and Referendum Election Cost Reimbursement Agreement with the Town; and

WHEREAS, due to said annexation by referendum, Williamson County is dedicating certain sections of Les Watkins Road and Harpeth School Road that is located in whole or in part within the municipal limits of the Town, to which said Infrastructure Maintenance Agreement would apply; and

WHEREAS, it is anticipated that Williamson County will submit to the Town a letter with attached map dedicating said roads on May 6, 2020; and

WHEREAS, this Board of Mayor and Aldermen has determined that accepting dedication of said roads, in light of the annexation by referendum and related agreements, is in the best interests of the citizens of Thompson's Station, Tennessee.

NOW, THEREFORE, BE IT RESOLVED by the Thompson's Station Board of Mayor and Aldermen for the Town of Thompson's Station, Tennessee, meeting in regular session on the 9th day of June, 2020, that the Town hereby accepts dedication of certain sections of Les Watkins Road and Harpeth School Road as delineated on the attached map, which is incorporated herein as Exhibit "A".

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately upon passage, the public welfare requiring it.

RESOLVED AND ADOPTED THIS 9th DAY OF JUNE, 2020.

APPROVED

Corey Napier , Mayor

ATTEST:

Regina Fowler, Town Recorder

APPROVED AS TO LEGALITY AND FORM:

Town Attorney

BUERGER, MOSELEY & CARSON, PLC

Williamson County Attorneys
306 Public Square
Franklin, TN 37064
(615) 794-8850
(615) 790-8861 Fax



ROBERT COOK
rcook@buergerlaw.com

May 6, 2020

VIA U.S. MAIL

Andrew E. Mills
Reynolds, Potter, Ragan, Vandivort, PLC
210 East College Street
Dickson, TN 37205

Re: Williamson County Highway Commission
Town of Thompson's Station Annexation

Dear Andrew:

I've been directed by Eddie Hood, Highway Superintendent, and the Williamson County Highway Commission to inform you that on May 6, 2020 the Williamson County Highway Commission unanimously approved the request from the Town of Thompson's Station to annex its right of way interest in portions of Les Watkins Road and Harpeth School Road as further described on the map attached hereto as Exhibit A.

Feel free to contact me should you have any questions or require any further assistance from me.

Sincerely,

BUERGER, MOSELEY & CARSON, PLC

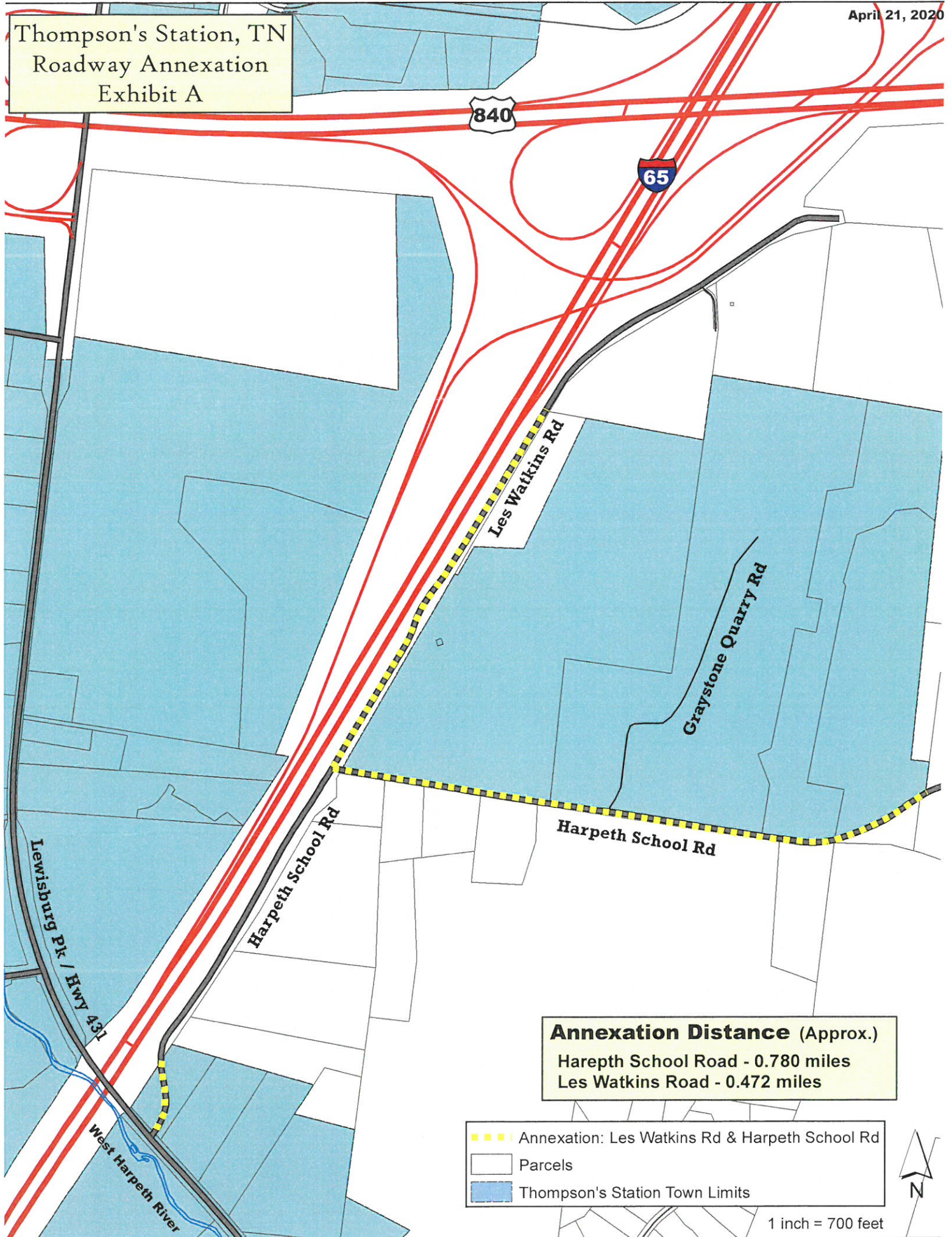
Robert Cook

RC:ars

Xc: Eddie Hood, Williamson County Highway Superintendent

Enc.

Thompson's Station, TN
Roadway Annexation
Exhibit A



Annexation Distance (Approx.)
Harpeth School Road - 0.780 miles
Les Watkins Road - 0.472 miles

- Annexation: Les Watkins Rd & Harpeth School Rd
- Parcels
- Thompson's Station Town Limits

1 inch = 700 feet

ORDINANCE NO. 2020-007

AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE TO AMEND TITLE 18 AND ORDINANCE NO. 10-007 REGARDING WASTEWATER CAPACITY RESERVATION

WHEREAS, the Utility Board and Town Staff for the Town of Thompson's Station is recommending pursuant to certain provisions under Title 18, Chapter 1, Subsection 18-114 of the Municipal Code for the Town of Thompson's Station to adopt policy and procedures for the purpose of reservation of sewer capacity for proposed developments; and

WHEREAS, the Board of Mayor and Aldermen, based on recommendations and considerations have determined that wastewater capacity reservation may be permitted, and

WHEREAS, the Board of Mayor and Alderman understand there exists growth in the population of the Town, and further, understand the occurrence of expansion of development to accommodate that growth in population, and further recognize a greater demand for wastewater treatment needs as a result of the growth and expansion; and

WHEREAS, the Board of Mayor and Alderman has determined adopting wastewater capacity reservation policy and procedure in order to ensure the public health and promote effective growth and proper development is in the best interest in the Town, and

WHEREAS, the Board of Mayor and Aldermen have reviewed the Town Code under Title 18, Chapter 1, Subsection 18-114, wherein the Town may adopt by ordinance a process for user charges under the waste water and sewer billing and collection procedures and resolutions to implement the same and determined, based upon the considerations of the recommendations of the Utility Board, Town Staff and Consultants, to adopt and implement the policy and procedures as follows, and

WHEREAS, the Board of Mayor and Alderman by adopting and implementing the aforementioned policy and procedures for wastewater reservation of capacity would repeal Section 4 of Ordinance No. 10-007, with a heading of *Residential Capacity Letters*; and

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, as follows:

Section 1. That the Town of Thompson's Station's adopts as the policy and procedures for the reservation of wastewater capacity pursuant to Title 18, Chapter 1, Section 18-114, and Title 18, Chapter 2, Section 18-201 by adding to Title 18, Chapter 3 as follows:

18-301

INTRODUCTION

The Town implements the following process to review, track, and monitor proposed developments to ensure that the Town can provide sewer capacity from the connection point in the collection system through the treatment plant and effluent disposal without causing sewer overflows. This process has the following benefits:

1. Providing sufficient capacity for new development while maintaining existing service.
2. Preventing sewer overflows.
3. Protecting the Town by allocating sewer capacity based on the regional wastewater service area as defined on Appendix A.
4. Identifying potential capacity deficiencies in the existing system.

This process describes the protocols, policies, and analytical methods for the continuous assessment and determination of capacities for the Town's collection, treatment and disposal systems. The Wastewater Capacity Reservation System will follow the sequence presented below with more detail provided in subsequent sections.

- Step 1 Complete a Wastewater Capacity Reservation Application: The developer will complete an application to provide the Town with enough information to evaluate the project's potential impact on the sewer system.
- Step 2 Wastewater Capacity Reservation Request Review of Proposed Development: An engineer retained by the Town will review the capacity of the collection, treatment, and disposal systems receiving the proposed flow increase to determine if adequate capacity is present in the existing system in accordance with the requirements outlined in this document.
- Step 3 Wastewater Capacity Reservation Request Results: The Town will issue a notification to the applicant in cases where adequate collection, treatment and disposal capacities can be determined and in cases where there are capacity deficits.
- Step 4 Completing the Wastewater Capacity Reservation Process: Developers who want to pursue a project will sign a reservation agreement with the Town and submit a reservation deposit. This will ensure that the upcoming development's additional capacity load is included when reviewing future wastewater capacity reservation requests in that area.

18-302 WASTEWATER CAPACITY RESERVATION APPLICATION

- (1) The capacity of the wastewater system is determined by the existing pipes within the system, equipment size and storage capacity at lift stations, wastewater treatment permit limits, and availability of soils and drip infrastructure for the disposal of the treated wastewater. These variables will change based upon where the proposed development is located within the Town. A customer requesting a new connection to the Town's collection system or a significant increase in flow from an existing service connection must complete a Capacity Reservation Application (Appendix B) and submit the application to the Town. The application will assist to define the development so that a determination on whether capacity is available and should be completed to include agent information, property information, including the number of homes, buildings, and structures, and type of development.

- (2) The Town sets a minimum processing fee of \$250.00 to be paid with the submission of the application. Additional fees may be assessed by the Town based on the cost for any necessary review for the determination of capacity, for which the Developer agrees to pay by the submission of the Wastewater Capacity Reservation Application. The Town will have (60) sixty days from the receipt of all requested and required evaluation materials to issue a determination of capacity availability . The processing fee is non-refundable, even if capacity is not available or the applicant decides not to develop the property. Any additional processing fees due, as determined by the Town,, shall be paid prior to the release of any information as to a determination or capacity availability.

18-303 CAPACITY REVIEW OF PROPOSED DEVELOPMENT

- (1) The following section describes the process by which the Town's engineer will review the collection, treatment, and disposal systems to confirm that each asset has the capacity to convey the proposed flow plus the existing flow from all new or existing service connections and authorized service connections (including those which have been approved for capacity but have not begun to discharge into the sanitary sewer system) without causing surcharge conditions.

Determine Discharge Location

- (2) The discharge location (specific pipe segment, manhole, or pump station) into which the proposed flow increase will enter the Town's collection system will be determined using the information provided as a part of the Capacity Reservation Application and the latest version of the GIS mapping of the collection system as determined by the Town. As infrastructure is installed, the Town will update the wastewater system GIS data.
- (3) In addition to the pipe segment or manhole where the proposed flow increase will connect to the collection system, all downstream pump stations and the treatment plant receiving the proposed flow increase will be identified.
- (4) If there is a capacity deficit at the location proposed by the developer, the Town will review and, if available, provide alternative connection points that may decrease or eliminate the need for capacity improvements.

Calculate Flow Increase

- (5) For each new or existing sanitary sewer service connection included on a Capacity Reservation Application the developer/applicant will provide a calculation of the flow increase and the Town or its designee will verify the calculation using the procedure described in Section 18-303 (7) or Section 18-303 (8).
- (6) For redevelopment of property with an existing connection to the sewer system, the existing flow will be based upon the best available information as determined by the Town or estimated using the procedures described in Section 18-303 (7) or Section 18-303 (8). The existing flow will be documented as a credit towards the wastewater flow for the redeveloped property.

Single Family Residential

- (7) For single-family homes, a standard 250 gallons per day (gpd) per household should be used for estimating the peak-hour flow increase to the collection system. The collection system consists of the pipes and pump stations and excludes the wastewater treatment plants (WWTPs) and disposal areas.

Other Properties

- (8) For non-single-family residential properties, the unit sewer flows outlined for design by the Tennessee Department of Environment and Conservation (TDEC) Design Criteria for different usage types are in Appendix 2-A and shown in Appendix C. The applicable unit flows should be applied to the specific project variables (e.g., seats, and units) to estimate the total sewer flow that will be added to the system from the proposed project.

18-304 Review System Capacity

- (1) The Town has developed a hydraulic model as a tool for determining existing sewer capacity as assessed by the Town engineer. The capacity of the affected system will be checked for availability or deficiency after the location and estimated sewer flows are determined.

Collection System Capacity

- (2) Determination of adequate collection capacity will confirm that each gravity sewer line between the requested tie-in location and the receiving WWTP has the capacity to transmit the proposed flow, the flow from all existing service connections, and the flow from authorized service connections, during the modeled peak 1-hour of the 2-year, 24-hour rain event, without causing surcharge conditions. Authorized service connections include entities with a Capacity Reservation Agreement or those entities who are within the allowed capacity review decision period. Existing 1-hour peak flow is defined as the greatest flow in a sewer averaged over a 60-minute period at a specific location expected to occur as a result of the representative 2-year, 24-hour storm (design) event.
- (3) A surcharge condition is defined as the condition that occurs when the 1-hour peak flow from the design event exceeds the capacity of the collection system. A surge condition causes the water surface to reach within 36 inches of the manhole rim, while above the crown of the pipe, or greater than 24 inches above the crown of the pipe; however, if the Town has identified pipe segments or manholes designed to operate under a pressure condition, the capacity of these pipe segments or manholes shall be evaluated based on their respective design criteria.
- (4) Determination of adequate transmission capacity will confirm that each pump station through which the requested additional flow would pass has the capacity to transmit the proposed peak 1-hour flow, the existing peak 1-hour flow from all existing service connections, and the flow from authorized service connections.

Treatment Plant Capacity

- (5) Determination of adequate treatment capacity will confirm that the WWTP receiving flow from the proposed new connections, increased flows from an existing source, and authorized sewer service connections will be in compliance for quarterly reporting, as to the monthly operating report.

Disposal Capacity

- (6) The disposal capacity is contingent on the availability of adequate soils as approved by the Tennessee Department of Environment and Conservation. Further, compliance by the Applicant/Developer is required, pursuant to the Amended LDO of November 2019, Section 5.2.8, Appendix A, as provided in the DEVELOPER AGREEMENT. Specifically, the Applicant/Developer must comply with the provisions to provide adequate soils for disposal necessary for the perspective project. Additionally, the Applicant/Developer may have other requirements, such as the payment of fees and/or compliance with state and local laws.

Essential Services

- (7) The Town may authorize a new sewer service connection or additional flow from an existing sewer service connection for essential services, even if it cannot determine that it has adequate capacity. Essential services are defined as healthcare facilities, public safety facilities, public schools, government facilities, and other facilities as approved by the Town. It also includes cases where a pollution or sanitary nuisance exists as a result of a discharge of untreated wastewater from an on-site septic tank.

18-305 Capacity Review Result

- (1) If model results show available capacity, the results with instructions on how to reserve the available capacity can then be issued to the developer according to Town policy. If the model shows a deficit, the Town will issue a notice of insufficient capacity to the developer. The notice will include a description and map of where the capacity restrictions are located and what improvements will need to be made to reach adequate capacity.
- (2) If service can be provided immediately or after working out an alternative option, then the developer must complete a wastewater capacity reservation application to proceed. The decision must be made within 60 days of the date of the letter from the Town to the developer stating that there is available capacity. If the developer decides to not move forward with the project, the capacity review terminates with no obligation by the Town. To build on that property in the future, the developer would need to start the process again by filling out a new application and paying another application fee.

18-306 Completing the Reservation Process

- (1) Developers who decide to pursue the proposed project will sign an agreement and submit a reservation deposit, as determined by the Town which reserves that capacity for one

year. This ensures that the Town will consider the upcoming development when reviewing current and future capacity in that area. This also ensures that a second requested development, even one built and in service sooner, does not reduce the Town's ability to serve the first property during that time. The developer can request an extension based on the conditions outlined in the reservation agreement. The Town would need to develop the cost breakdown structure for the reservation deposit, if an extension is necessary

- (2) As a part of the reservation agreement or separately, the Town has the option to enter into a participation agreement with the developer to increase capacity of the proposed improvements beyond the needs of the development. The Town would be responsible for paying for the increase in capacity over the needs for the development.
- (3) After signing the capacity reservation agreement and submitting the required deposit in the amount of 25% of the allotted wastewater tap fees for the project, a developer has one year to submit formal plans and execute an extension agreement, if necessary, which will include construction milestones with the Town. The developer can request an extension to the construction milestones based on the conditions outlined in the extension agreement. A developer who does not complete all (or both) requirements or meet milestones will forfeit 50% of the reservation deposit and the reserved capacity for that property. The remaining reservation deposit will be returned to the developer. To proceed with the project at a later time, the developer will be required to submit a new waste water capacity reservation application and pay another review fee. If the capacity is still available or improvements are necessary to provide adequate capacity, the developer will also have to sign a new capacity reservation agreement and submit another deposit.
- (4) The Town will annually apply an offset to the remaining balance on the tap fees based on the number of billable connections or amount of incremental daily flow added in the year, and each developer agreement will define which reimbursement method will be used, as determined by the Town. . Developers who produce the number of connections outlined in the extension agreement or Developer Agreement will have any remaining deposit applied toward their outstanding tap fee balance. Developers who do not, will forfeit 50% of the remaining deposit balance as outlined in the Developer Agreement.

Additional Collection System, WWTP, and Disposal System Improvements

- (5) If improvements to the collection system, the WWTP or the Disposal System are required to provide adequate capacity to serve the proposed development, the Developer shall complete the improvements based on project location, site constraints, and project complexity. The Developer shall design, subject to Town approval, all necessary additional improvements needed to the collection system, wastewater treatment plant, and/or disposal system for the project submitted at the time the developer agreement is consummated. Should the Developer fail, refuse or be unable to meet the requirements

of the Town as to the improvements, the Town shall have a right to take over the wastewater improvements, subject to the terms of the developer agreement.

- (6) If the Developer completes the work, then the developer will be responsible for covering the costs of a Town-appointed field representative, paying a fee for the Town's engineer to review the plans, and acquiring all easements necessary to complete the work. Easements will be acquired using the Town's standard documents. After completing the improvements, the developer will deed over the completed improvements.

18-307 Existing Sewer Tap Reservation

- (1) Developers who have an existing sewer tap agreement with the Town will have those agreements honored per the executed agreement. If requested by the Town, it will be the responsibility of the developer to provide the agreement and documentation of the existing sewer tap reservation. Based on the existing executed agreement, the Developer shall pay prior to (90) days before the expiration of the agreement to reserve capacity, the remaining fees, included but not limited to, disposal fee, etc. to ensure the Town continues to reserve capacity for the unused taps that were reserved in the agreement. The remaining fees shall be paid at the then existing, current rate.

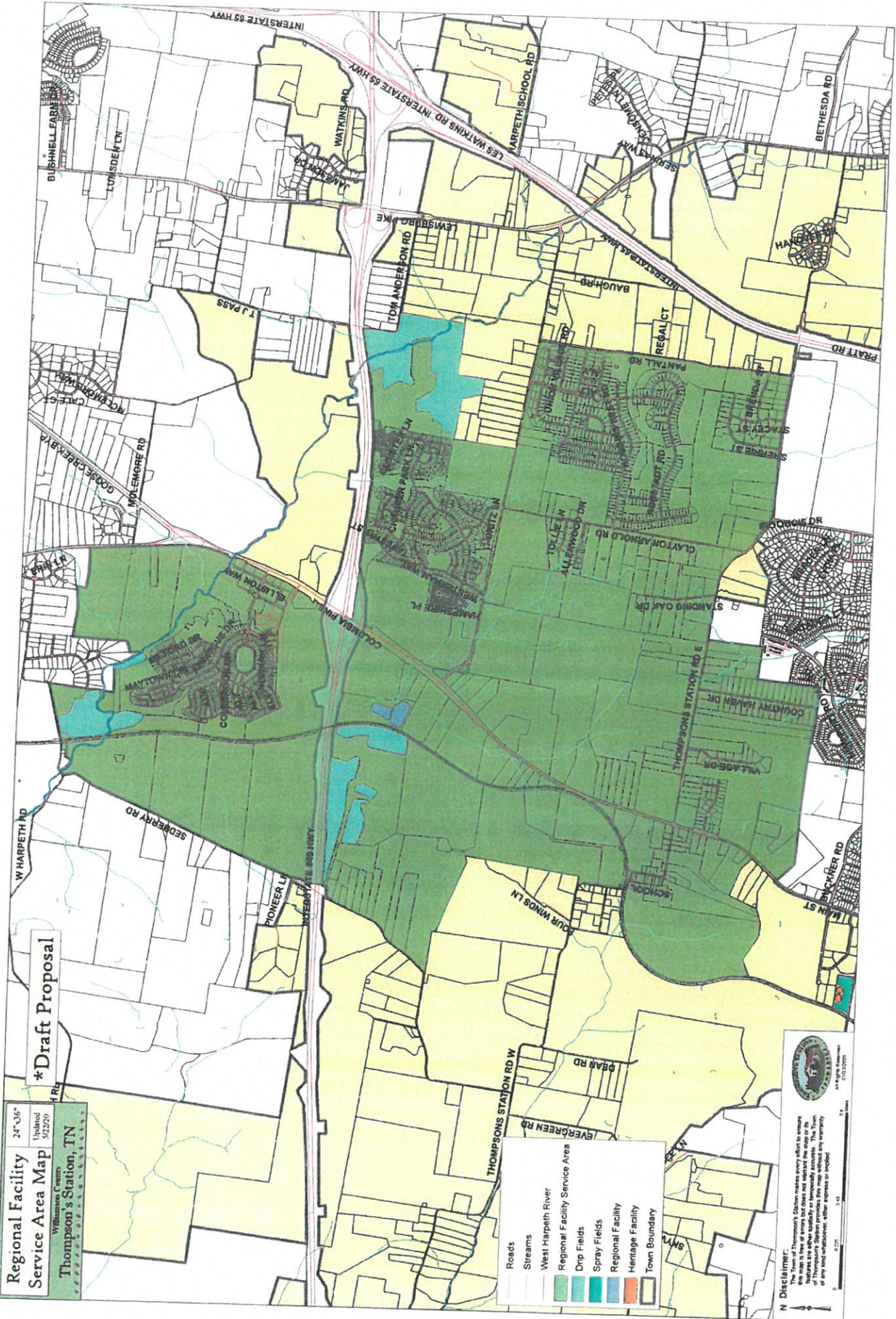
APPENDIX A

Regional Wastewater Service Area Map

DRAFT

Regional Facility
Service Area Map
Williamson County
Thompson's Station, TN

2/15/06
Updated
5/22/06
*Draft Proposal



- Roads
- Streams
- West Harpeth River
- Regional Facility Service Area
- Dnp Fields
- Spray Fields
- Regional Facility
- Heritage Facility
- Town Boundary



Disclaimer: Williamson County Planning Department makes every effort to ensure this map is free of errors but does not warrant its accuracy. The map is provided as a guide only and is not intended to be used as a legal document. The map is subject to change without notice. Williamson County Planning Department reserves the right to modify the map without any liability of any kind whatsoever, whether or not it is stated.

0 0.25 0.50 0.75 1.00 1.25 1.50 1.75 2.00

APPENDIX B

Wastewater Capacity Reservation Application Form

DRAFT

Wastewater Capacity Reservation Application Form

A Wastewater Capacity Reservation application must be submitted when a property owner proposes new development or re-development of property that may increase the demand on existing infrastructure. The guidelines for determining capacity and issuing points of connection are located within the Capacity Reservation System Technical Memorandum. Complete the following and return to Town Hall with proof of property ownership: recorded deed, recorded deed of trust, title report, or title insurance. Applicant shall also provide map locating proposed connection point.

Title Owner Information				
Name				
Company				
Address				
City		State		Zip Code
Email			Phone Number	
Signature				

Applicant Information				
Name				
Company				
Address				
City		State		Zip Code
Email			Phone Number	
Signature				

Parcel / Property Information				
Service Address				
City		State		Zip Code
Property Tax Account Number (s)				
Building Project Number				
Tract Size (Acres or Sq. Ft.)				

Type of Development					
<input type="checkbox"/>	New Construction	<input type="checkbox"/>	Replacement	<input type="checkbox"/>	
<input type="checkbox"/>	Additional Building	<input type="checkbox"/>	Exterior Addition		Interior Only Remodel
<input type="checkbox"/>	Tenant Build-Out	<input type="checkbox"/>	Conversion		Other:

OFFICE USE ONLY		
Project Number:		Date:

Existing Development		
Vacant (only if undeveloped) *		
Facility/Building Type		
Existing Number of Occupants/ Employees		
Existing Facility Square Footage		
Existing Flow (GPD)		
Additional Property Information (# of bathrooms, # of washers, etc.)		

*If vacant skip to next section

Proposed Development		
Single Family Residence (# of units) *		
Proposed Facility/Building Type		
Proposed Number of Occupants/ Employees	Existing Flow (GPD)	
Proposed Facility/Building Square Footage		
Proposed Development Acreage		
Proposed Flow (GPD)		
Additional Property Information (# of bathrooms, # of washers, etc.)		

*Single family residences include apartment, condos, and townhomes.

APPENDIX C

TDEC Design

DRAFT

Section 2. That the Board of Mayor and Alderman by adopting and implementing the aforementioned policy and procedures for reservation of wastewater capacity does repeal Section 4 of Ordinance No. 10-007, with a heading of *Residential Capacity Letters*, as Section 4 of Ordinance No. 10-007 is rendered moot.

Section 3. If any section or part of the Ordinance, including any amendments thereto, is determined to be invalid for any reason, such section or part shall be deemed to be a separate and independent provision. All other sections or parts shall remain in full force and effect. If any section or part of the Ordinance is invalid in one or more of its applications, that section or part shall remain in effect for all other valid applications.

Section 4. This ordinance shall take effect immediately upon the publication of its caption in a newspaper of general circulation after final reading by the Board of Mayor and Aldermen, the public welfare requiring it.

Duly approved and adopted by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, on the ____ day of _____, 2020.

Corey Napier, Mayor

ATTEST:

Regina Fowler, Town Recorder

Passed First Reading: _____

Passed Second Reading: _____

Submitted to Public Hearing on the ____ day of _____, 2020, at 7:00 p.m., after being advertised in the *Williamson AM* Newspaper on the ____ day of _____, 2020.

APPROVED AS TO FORM AND LEGALITY:

Town Attorney

APPENDIX 2-A

Design Basis for Wastewater Flow and Loadings

Table 2-A.1. Typical Wastewater Flow Rates from Commercial Sources
(Source: Crites and Tchobanoglous, 1998)

FACILITY	UNIT	Flow, gallons/unit/day	
		Range	Typical
Airport	Passenger	2 - 4	3
Apartment House	Person	40 - 80	50
Automobile Service Station	Vehicle served	8 - 15	12
Bar	Employee	9 - 15	13
	Customer	1 - 5	3
Boarding House	Employee	10 - 16	13
Department Store	Person	25 - 60	40
	Toilet Room	400 - 600	500
Hotel	Employee	8 - 15	10
	Guest	40 - 60	50
Industrial Building (Sanitary waste only)	Employee	8 - 13	10
Laundry (self-service)	Employee	7 - 16	13
	Machine	450 - 650	550
Office	Wash	45 - 55	50
	Employee	7 - 16	13
Public Lavatory	User	3 - 6	5
Restaurant (with toilet)	Meal	2 - 4	3
	Customer	8 - 10	9
Conventional	Customer	3 - 8	6
Short order	Customer	2 - 4	3
Bar/cocktail lounge	Customer	7 - 13	10
Shopping Center	Employee	1 - 3	2
Theater	Parking Space	2 - 4	3
	Seat		

Table 2-A.2. Typical Wastewater Flow Rates from Institutional Sources
(Source: Crites and Tchobanoglous, 1998)

FACILITY	UNIT	Flow, gallons/unit/day	
		Range	Typical
Assembly Hall	Seat	2 - 4	3
Hospital, Medical	Bed	125 - 240	165
	Employee	5 - 15	10
Hospital, Mental	Bed	75 - 140	100
	Employee	5 - 15	10
Prison	Inmate	80 - 150	120
	Employee	5 - 15	10
Rest Home	Resident	50 - 120	90
	Employee	5 - 15	10
School, day-only:	Student	With cafeteria, gym, showers	15 - 30
		With cafeteria only	10 - 20
	Without cafeteria, gym, or showers	5 - 17	
School, boarding	Student	50 - 100	75

Table 2-A.3. Typical Wastewater Flow Rates from Commercial Sources
 (Source: Crites and Tchobanoglous, 1998)

FACILITY	UNIT	Flow, gallons/unit/day	
		Range	Typical
Apartment, resort	Person	50 - 70	60
Bowling Alley	Alley	150 - 250	200
Cabin, resort	Person	8 - 50	40
Cafeteria	Customer	1 - 3	2
	Employee	8 - 12	10
Camps:			
Pioneer Type	Person	15 - 30	25
Children's, with central toilet/bath	Person	35 - 50	45
Day, with meals	Person	10 - 20	15
Day, without meals	Person	10 - 15	13
Luxury, private bath	Person	75 - 100	90
Trailer Camp	Person	75 - 125	125
Campground-developed	Person	20 - 40	30
Cocktail Lounge	Seat	12 - 25	20
Coffee Shop	Customer	4 - 8	6
	Employee	8 - 12	10
Country Club	Guests on-site	60 - 130	100
	Employee	10 - 15	13
Dining Hall	Meal Served	4 - 10	7
Dormitory/bunkhouse	Person	20 - 50	40
Fairground	Visitor	1 - 2	2
Hotel, resort	Person	40 - 60	50
Picnic park, flush toilets	Visitor	5 - 10	8
Store, resort	Customer	1 - 4	3
	Employee	8 - 12	10
Swimming Pool	Customer	5 - 12	10
	Employee	8 - 12	10
Theater	Seat	2 - 4	3
Visitor Center	Visitor	4 - 8	5

Section 2. That the Board of Mayor and Alderman by adopting and implementing the aforementioned policy and procedures for wastewater reservation of capacity does repeal Section 4 of Ordinance No. 10-007, with a heading of *Residential Capacity Letters*, as Section 4 of Ordinance No. 10-007 is rendered moot.

Section 3. If any section or part of the Ordinance, including any amendments thereto, is determined to be invalid for any reason, such section or part shall be deemed to be a separate and independent provision. All other sections or parts shall remain in full force and effect. If any section or part of the Ordinance is invalid in one or more of its applications, that section or part shall remain in effect for all other valid applications.

Section 4. This ordinance shall take effect immediately upon the publication of its caption in a newspaper of general circulation after final reading by the Board of Mayor and Aldermen, the public welfare requiring it.

Duly approved and adopted by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, on the ____ day of _____, 2020.

Corey Napier, Mayor

ATTEST:

Regina Fowler, Town Recorder

Passed First Reading: _____

Passed Second Reading: _____

Submitted to Public Hearing on the ____ day of _____, 2020, at 7:00 p.m., after being advertised in the *Williamson AM* Newspaper on the ____ day of _____, 2020.

APPROVED AS TO FORM AND LEGALITY:

Town Attorney

ORDINANCE NO. 10-007

**AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE,
ESTABLISHING USER RATES FOR THOSE PERSONS UTILIZING THE TOWN'S
WASTEWATER TREATMENT FACILITIES**

WHEREAS, the Town of Thompson's Station has implemented a wastewater treatment facility for treatment of sewage and waste water; and

WHEREAS, the Town's wastewater treatment facility must be self-sustaining, it is necessary to establish sewer user rates, the same being in conformity with State law and provisions of the grants and bonds to which the Town is committed; and

WHEREAS, the Board of Mayor and Aldermen have determined that it is in the best interest of the Town to separate the wastewater tap fees into separate components: system development, access/tap, and effluent disposal fees to more efficiently plan for the growth of the wastewater system.

~~NOW, THEREFORE, BE IT~~ **ORDAINED** by the Board of Mayor and Aldermen of the Town of Thompson's Station as follows:

Section 1. All Prior Conflicting Ordinances Repealed. That upon the effective date of this ordinance, all prior ordinances and resolutions in conflict herewith be repealed.

Section 2. User rates. That from and after the date of adoption, the following become the user rates to be charged to customers of the Town's wastewater treatment facility, to wit:

Residential & Nonresidential Uses:	107.5% of water fees
Maximum Monthly Residential Fee:	\$55.00

Section 3. System Development, Access/Tap and Effluent Disposal Fee.

(a) Estimated water usage is based on calculations derived from several professional water use estimation formulas and a usage calculation worksheet is included in this ordinance as exhibit A. An equivalent dwelling unit (EDU) is based on an estimated single family dwelling water usage at three hundred fifty (350) gallons per day (GPD). Water usage calculations for the purpose of calculating fees shall deem any usage less than three hundred fifty (350) GPD as one (1) EDU and any usage calculated to exceed 350 GPD (or multiplies thereof) shall be counted as an additional EDU. For example, a proposed use calculated at 700 or less GPD would be 2 EDUs, but a use calculated at 701 GPD would be 3 EDUs.

(b) From and after the date of adoption, the following shall become the system development fee, access and tap fee, and effluent disposal fees to be charged to developers and builders proposing to connect to the Town's wastewater treatment facility, to wit:

System Development Fee: (To be paid in conjunction with Preliminary Plat submittal)	\$ 2,500.00 Per EDU
Access and Tap Fee: (To be paid prior to recordation of Final Plat)	\$ 1,100.00 Per EDU
Effluent Disposal Fee (To be paid prior to issuance of Building Permit)	\$ 1,700.00 Per EDU

(c) Any developer, builder or property owner who has purchased sewer taps before the effective date of this Ordinance shall be credited with the System Development Fee and Access and Tap Fee. From and after the effective date of this Ordinance, developers, builders, and property owners seeking the issuance of building permits shall be responsible for payment of the Effluent Disposal Fee in lieu of the dedication and deeding of property for effluent disposal, unless otherwise specifically approved by the Board of Mayor and Aldermen.

Section 4. Residential capacity letters. That from and after the date of adoption, the following become the fee to be charged for the initial capacity reservation letter for lots proposing to connect to the Town's wastewater treatment facility, to wit:

Residential Capacity Letter:	\$ 10.00 Per Lot
Nonresidential Capacity Letter: (To be paid prior to submittal of a Site Development Plan)	\$ 20.00 Per Lot

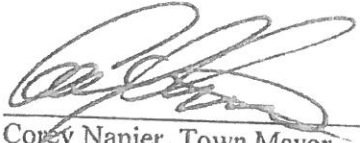
Section 5. Pump and Haul. Any developer, builder or property owner who proposes to provide sewage disposal service to their development, business or residence utilizing pump and haul must submit an application for approval to the Town. A non-refundable \$900.00 deposit will be required as part of application. Pump and haul service shall only be permitted when it is determined by the Town that: (1) sewer or septic service is not available to the property, (2) sewer service will be made available within a reasonable time, (3) that an adequate bond or surety has been provided by the property owner to the Town to ensure payment of the pump and haul service contract, and (4) that said service is in the best interest of the Town. Upon approval by the Town the property owner shall agree to the terms of the pump and haul contract. The pump and haul contracts shall be administered by the Town for treatment by the Town's wastewater system and shall be approved by the Board of Mayor and Aldermen.

Section 6. Violation and penalty. In addition to any other action the Town may take against a permit holder in violation of this chapter, such violation shall be punishable by civil penalty not to exceed \$50.00. Each day a violation occurs shall constitute a separate offense. Nothing herein shall prohibit the Town from seeking other remedies, including injunctive relief or claims for damages to its rights-of-way, to enforce the purposes of this ordinance.

Section 7. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this ordinance.

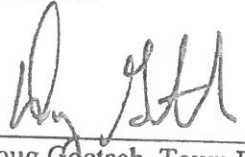
Section 8. Effective date. This ordinance shall take effect upon its passage on final reading by the governing body and upon publication in a newspaper of general circulation, the public welfare requiring.

Duly approved and adopted by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, on the 18th day of January, 2011.



Corey Napier, Town Mayor

ATTEST:



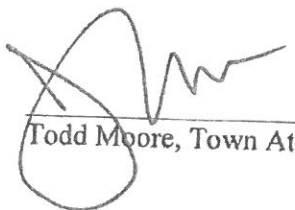
Doug Goetsch, Town Recorder

Passed First Reading: November 16, 2010

Passed Second Reading: January 18, 2011

Submitted to Public Hearing on the 18th day of January, 2011, at 7:00 p.m., after being advertised in the *Williamson AM* Newspaper on the 27th day of December, 2010.

APPROVED AS TO FORM AND LEGALITY:



Todd Moore, Town Attorney

Exhibit A
(Water Usage Calculation Table)

The water usage table below is for non-residential and multifamily uses only. Residential uses shall constitute one (1) EDU for each separate living unit or quarters. Accessory living quarters both attached and detached also constitute one (1) EDU.

Type of Establishment	Design Unit	Design Flow Rate
Churches		
Church	Per Seat	5 GPD
Church with kitchen facility	Per Seat	8 GPD
Church with Daycare Facilities	Per Person (Children & Adults)	20 GPD
Church with Multiple Buildings	Calculate Uses Separately	-----
Commercial/Industrial Facilities		
Airports, Bus & Rail Depots – No Food	Per 1,000 Square Feet	150 GPD
Barber Shop	Per Chair	5 GPD
Beauty Salon	Per Chair	100 GPD
Bowling Alley	Per Lane	75 GPD
Child Day-care Facility (Commercial)	Per Person (Children & Adults)	20 GPD
Child Day-care Facility (Home)	Per Bedroom	170 GPD
Temp. Const. Offices/Work Camp (no showers)	Per Person	40 GPD
Temp. Const. Offices/Work Camp (showers)	Per Person	80 GPD
Factory or Plant (no showers)	Per Employee	20 GPD
Factory or Plant (showers)	Per Employee	40 GPD
Grocery Store (no food service)	Per 1,000 Square Feet	80 GPD
Grocery Store (food service)	Per 1,000 Square Feet	100 GPD
Highway Rest Area/Visitor Center	Per Square Foot	10 GPD
Laundry (self service)	Per Machine	500 GPD
Marina (no bathing facilities)	Per Boat Slip	25 GPD

Marina (with bathing facilities)	Per Boat Slip	50 GPD
Office Buildings	Per Total Number of Employees	20 GPD
Individual Retail Store (not mall or shopping center)	Per Square Foot	5 GPD
Vehicle Service Station (no food/public restroom)	Per Employee	20 GPD
Shopping Center or Mall	Per 1,000 Square Feet	150 GPD
Stadium, Auditorium, Theater (any type)	Per Seat	5 GPD
Veterinary Hospital	Per 1,000 Square Feet	200 GPD
Apartment Buildings		
For Each – One Bedroom	Per Apartment Unit	250 GPD
For Each – Two Bedroom	Per Apartment Unit	300 GPD
For Each – Three Bedroom	Per Apartment Unit	350 GPD
Bed & Breakfast Establishment	Per Bedroom (All)	175 GPD
Boarding or Rooming House (no meals)	Per Bedroom (All)	175 GPD
Boarding or Rooming House (meals)	Per Bedroom (All)	200 GPD
Hotels or Motels (with private bathrooms)	Per Room	150 GPD
Food Service/Drinking Establishments		
Ordinary Restaurant (not 24 hr.)	Per Seat	40 GPD
Restaurant Operating 24 Hrs. Per Day (no interstate)	Per Seat	80 GPD
Restaurant Operating 24 Hrs. Per Day (interstate)	Per Seat	150 GPD
Drive-in or Take-out Restaurant	Per Hour Open for Business	70 GPD
Tavern, Bar, Lounge (with no food)	Per Seat	40 GPD
Tavern, Bar, Lounge (with restricted food service)	Per Seat	60 GPD
Catering Business – Banquet Facilities	Per Person	30 GPD
Institutions		
Assembly Halls, Public Buildings	Per Seat	5 GPD
Home for the Aged	Per Bed	125 GPD
Medical Hospital	Per Bed	300 GPD

Mental Hospital	Per Bed	180 GPD
Nursing Home	Per Bed	180 GPD
Prison or Jail	Per Bed	125 GPD
Schools (with showers & cafeterias)	Per Person	16 GPD
Schools (without showers & cafeterias)	Per Person	12 GPD
Recreational Establishments		
Camps (Daytime Use Only-Toilets no meals)	Per Person	15 GPD
Camps (Daytime Use Only-Toilets meals)	Per Person	25 GPD
Fairgrounds or Mass Gathering Facility	Per Person	3 GPD
Golf Course Clubhouse (on peak daily attendance)	Per Person	10 GPD
Park - Public Restroom	Per Parking Space	5 GPD
Swimming Pool & Bathhouse (on peak attendance)	Per Person	10 GPD
Travel Trailer Park (water & sewer hookups)	Per Trailer Space	100 GPD
Travel Trailer Park (no water & sewer hookups)	Per Trailer Space	75 GPD

ORDINANCE NO. 2020-008

**AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE TO
AMEND ORDINANCE NO. 10-007 AND TITLE 18, CHAPTER 2 OF THE THOMPSON'S
STATION'S MUNICIPAL CODE REGARDING WASTEWATER SYSTEM USER RATES**

WHEREAS, the Utility Board and Town Staff for the Town of Thompson's Station is recommending amendments to certain provisions of the Town's Ordinance No. 10-007 and Subsection 18-203 of Title 18, Chapter 2 of the Municipal Code for the Town of Thompson's Station, and

WHEREAS, the Board of Mayor and Aldermen have for their consideration the adoption of amendments to Ordinance No. 10-007 and Subsection 18-203 of Title 18, Chapter 2 as proposed herein to remove the maximum monthly residential sewer fee of user rate of \$55.00.

WHEREAS, the Board of Mayor and Alderman understand there exist growth in the population of the Town, and further, understand the occurrence of expansion of development to accommodate that growth in population, and further recognize a greater demand for wastewater treatment needs as a result of the growth and expansion; and

WHEREAS, the Board of Mayor and Alderman further believe and understand that growth should, where possible, pay for itself as to the expansion and demands on the Town of Thompson's Station's Wastewater System infrastructure; and

WHEREAS, the Board of Mayor and Alderman have further determined that it is in the best interest of the Town to amend the language of Ordinance No. 10-007 to remove the language of Section 2, of the "Maximum Monthly Residential Fee: \$55.00"; and

WHEREAS, the Board of Mayor and Alderman have further determined that it is in the best interest of Town to amend the current language in Subsection 18-203 of Title 18, Chapter 2, entitled, "Maximum Residential Fee" in its entirety and replace with the language as provided hereinafter ; and

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, as follows:

Section 1. That the Town of Thompson's Station's Ordinance No. 10-007 is amended, as provided hereinafter, and Subsection 18-203 of Title 18, Chapter 2 is amended with replacement language as provided hereinafter.

Section 2. That Ordinance No. 10-007, Section 2, *User Rates*, is amended by striking the below language from the Ordinance:

Maximum Monthly Residential Fee: \$55.00

Section 3. That Title 18, Chapter 2, Subsection 18-203 is amended to remove the following language and to insert replacement language as provided:

Maximum residential fee: The maximum monthly sewer fee that will be assessed against one residential structure shall be fifty-five dollars (\$55.00). This maximum fee shall not apply to multi-unit structures, multi-family residences, multiple structures on the same property or any other

circumstances where residential structures represents more than one (1) residential unit. (Ord. #07-016, Jan.2008)

Replacement language as follows:

Residential and Nonresidential User Rates: 107.5% of water fees

Section 4. After final passage, Town Staff is directed to incorporate these changes into an updated ordinance document and municipal code.

Section 5. If any section or part of the Ordinance, including any amendments thereto, is determined to be invalid for any reason, such section or part shall be deemed to be a separate and independent provision. All other sections or parts shall remain in full force and effect. If any section or part of the Ordinance is invalid in one or more of its applications, that section or part shall remain in effect for all other valid applications.

Section 6. This ordinance shall take effect upon the final reading and approval by the Board of Mayor and Aldermen, the public welfare requiring it.

Duly approved and adopted by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, on the ____ day of _____, 2020.

Corey Napier, Mayor

ATTEST:

Regina Fowler, Town Recorder

Passed First Reading: June 9, 2020

Passed Second Reading: August ____, 2020

APPROVED AS TO FORM AND LEGALITY:

Town Attorney

ORDINANCE NO. 10-007

**AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE,
ESTABLISHING USER RATES FOR THOSE PERSONS UTILIZING THE TOWN'S
WASTEWATER TREATMENT FACILITIES**

WHEREAS, the Town of Thompson's Station has implemented a wastewater treatment facility for treatment of sewage and waste water; and

WHEREAS, the Town's wastewater treatment facility must be self-sustaining, it is necessary to establish sewer user rates, the same being in conformity with State law and provisions of the grants and bonds to which the Town is committed; and

WHEREAS, the Board of Mayor and Aldermen have determined that it is in the best interest of the Town to separate the wastewater tap fees into separate components: system development, access/tap, and effluent disposal fees to more efficiently plan for the growth of the wastewater system.

~~NOW, THEREFORE, BE IT ORDAINED~~ by the Board of Mayor and Aldermen of the Town of Thompson's Station as follows:

Section 1. All Prior Conflicting Ordinances Repealed. That upon the effective date of this ordinance, all prior ordinances and resolutions in conflict herewith be repealed.

Section 2. User rates. That from and after the date of adoption, the following become the user rates to be charged to customers of the Town's wastewater treatment facility, to wit:

Residential & Nonresidential Uses:	107.5% of water fees
Maximum Monthly Residential Fee:	\$55.00

Section 3. System Development, Access/Tap and Effluent Disposal Fee.

(a) Estimated water usage is based on calculations derived from several professional water use estimation formulas and a usage calculation worksheet is included in this ordinance as exhibit A. An equivalent dwelling unit (EDU) is based on an estimated single family dwelling water usage at three hundred fifty (350) gallons per day (GPD). Water usage calculations for the purpose of calculating fees shall deem any usage less than three hundred fifty (350) GPD as one (1) EDU and any usage calculated to exceed 350 GPD (or multiplies thereof) shall be counted as an additional EDU. For example, a proposed use calculated at 700 or less GPD would be 2 EDUs, but a use calculated at 701 GPD would be 3 EDUs.

(b) From and after the date of adoption, the following shall become the system development fee, access and tap fee, and effluent disposal fees to be charged to developers and builders proposing to connect to the Town's wastewater treatment facility, to wit:

System Development Fee: (To be paid in conjunction with Preliminary Plat submittal)	\$ 2,500.00 Per EDU
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(c) Any developer, builder or property owner who has purchased sewer taps before the effective date of this Ordinance shall be credited with the System Development Fee and Access and Tap Fee. From and after the effective date of this Ordinance, developers, builders, and property owners seeking the issuance of building permits shall be responsible for payment of the Effluent Disposal Fee in lieu of the dedication and deeding of property for effluent disposal, unless otherwise specifically approved by the Board of Mayor and Aldermen.

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Section 5. Pump and Haul. Any developer, builder or property owner who proposes to provide sewage disposal service to their development, business or residence utilizing pump and haul must submit an application for approval to the Town. A non-refundable \$900.00 deposit will be required as part of application. Pump and haul service shall only be permitted when it is determined by the Town that: (1) sewer or septic service is not available to the property, (2) sewer service will be made available within a reasonable time, (3) that an adequate bond or surety has been provided by the property owner to the Town to ensure payment of the pump and haul service contract, and (4) that said service is in the best interest of the Town. Upon approval by the Town the property owner shall agree to the terms of the pump and haul contract. The pump and haul contracts shall be administered by the Town for treatment by the Town's wastewater system and shall be approved by the Board of Mayor and Aldermen.

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Section 7. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this ordinance.

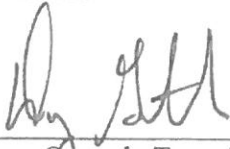
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Corey Napier, Town Mayor

ATTEST:



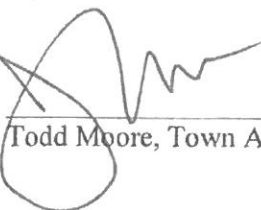
Doug Goetsch, Town Recorder

Passed First Reading: November 16, 2010

Passed Second Reading: January 18, 2011

Submitted to Public Hearing on the 18th day of January, 2011, at 7:00 p.m., after being advertised in the *Williamson AM* Newspaper on the 27th day of December, 2010.

APPROVED AS TO FORM AND LEGALITY:



Todd Moore, Town Attorney

Exhibit A (Water Usage Calculation Table)

The water usage table below is for non-residential and multifamily uses only. Residential uses shall constitute one (1) EDU for each separate living unit or quarters. Accessory living quarters both attached and detached also constitute one (1) EDU.

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Tavern, Bar, Lounge (with restricted food service)	Per Seat	60 GPD
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Camps (Daytime Use Only-Toilets no meals)	Per Person	15 GPD
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Golf Course Clubhouse (on peak daily attendance)	Per Person	10 GPD
Park – Public Restroom	Per Parking Space	5 GPD
Swimming Pool & Bathhouse (on peak attendance)	Per Person	10 GPD
Travel Trailer Park (water & sewer hookups)	Per Trailer Space	100 GPD
Travel Trailer Park (no water & sewer hookups)	Per Trailer Space	75 GPD

CHAPTER 2

WASTEWATER SYSTEM USER RATES

SECTION

- 18-201. Rates and tap fees by governing body.
- 18-202. Vacant or un-built lots.
- 18-203. Maximum residential fee.
- 18-204. Adjustment of bills.
- 18-205. Failure to pay bill when due.

18-201. Rates and tap fees by governing body. User rates and tap fees for the town's wastewater treatment services are set by the board, subject to the limitations in this chapter. A schedule of the current user rates and tap fees shall be maintained in the town recorder's office.

18-202. Vacant or un-built lots. There shall be no minimum monthly rates charged for vacant or un-built lots. Monthly rates shall begin to be assessed upon issuance of a building permit and connection to the public water system, regardless of whether the structure is occupied. (Ord. #07-016, Jan. 2008)

18-203. Maximum residential fee. The maximum monthly sewer fee that will be assessed against one residential structure shall be fifty-five dollars (\$55.00). This maximum fee shall not apply to multi-unit structures, multi-family residences, multiple structures on the same property or any other circumstances where the residential structure represents more than one (1) residential unit. (Ord. #07-016, Jan. 2008)

18-204. Adjustment of bills. The town administrator shall have the authority to make adjustments to sewer bills upon application of a customer and upon a showing that the calculation based upon water use is inaccurate for that billing period. Such adjustments shall be limited to one time per twelve (12) month period per customer. (Ord. #07-016, Jan. 2008)

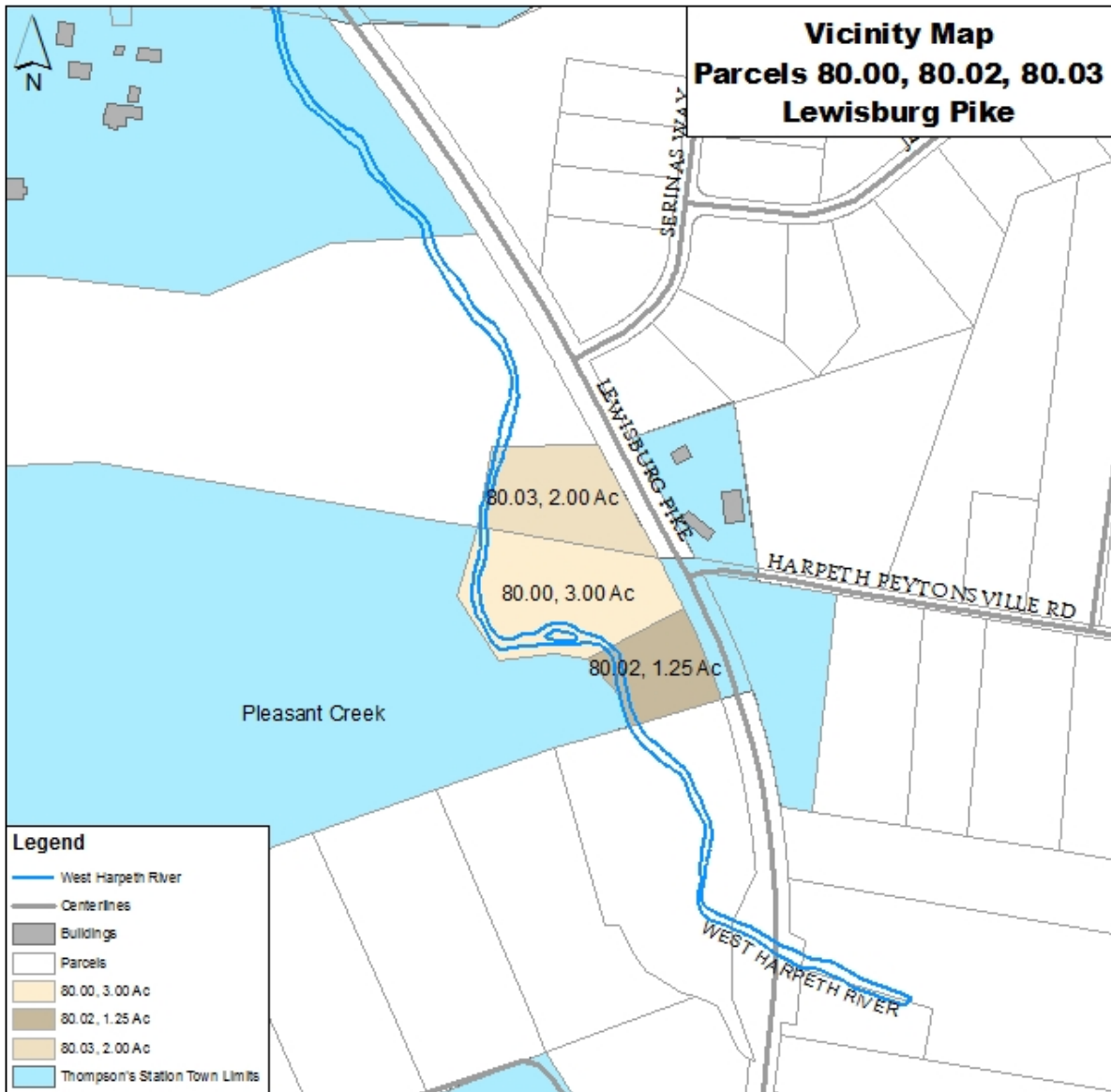
18-205. Failure to pay bill when due. Any payment not received by the due date shall be assessed a ten percent (10%) penalty on all unpaid fees. (Ord. #07-016, Jan. 2008)

Staff Report – Item 9 (Rezone 2020-001)

Amend the Zoning Map to Rezone 6.19 acres for The Crossroad at Pleasant Creek (Map 144 80.00, Map 144 80.02, and Map 144 80.03) from D1 zoning to Community Commercial (CC) zoning.

PROJECT DESCRIPTION

A request from Pleasant Creek, LLC to rezone 6.19 acres north of Thompson’s Station Road East, along the west side of State Route 106/Highway 431 (Lewisburg Pike) at the intersection of Harpeth Peytonsville Road to Community Commercial (CC) for a development called The Crossroad at Pleasant Creek.



PURPOSE OF A ZONING MAP AMENDMENT OR REZONING REQUEST

Changing the zoning of a particular parcel will allow the owner of the parcel to develop or use their property based on the corresponding use table within the Land Development Ordinance (Table 4.1 Land Use and Building Type). The Planning Commission reviewed this request at the January 28, 2020, meeting and, based on the General Plan, made a recommendation to the Board of Mayor and Aldermen for approval of the rezoning.

ZONING

The subject site is located within the G1 – Controlled Growth sector of the General Plan and is zoned as D1, which is a low intensity residential district that permits the development of single family residential with a density of one unit per acre. The site is bounded by agricultural and residential to the north, commercial and vacant land to the east, and residential to the south.

ANALYSIS

The subject property is located north of Thompson’s Station Road East, east of Interstate 65 with road frontage on Lewisburg Pike and is across from the intersection with Harpeth Peytonsville Road. The site is predominantly vacant with a few barn/outbuildings on site. The subject property is located within the G1 – Controlled Growth Sector of the General Plan which.

This site is located along an arterial state highway and an intersection with a major collector. Therefore, the transportation network adjacent to this site is conducive to commercial zoning. Additionally, commercial zoning exists across Lewisburg Pike and there is an existing commercial establishment located at 1883 Lewisburg Pike. Thus, this request functions as an extension of an existing commercial zone.

The General Plan recommends both a balanced mix of uses and a balanced mix of nonresidential uses throughout the Town. This request fits within the Goals and Policy of the General Plan.

Staff’s analysis finds that the CC zoning for the property is consistent with the General Plan goals and policies and will be developed in accordance with the Town’s Land Development Ordinance

At the Planning Commission meeting, the issue of wastewater disposal was raised. The applicant noted at the meeting that he had TDEC approval pending of a commercial septic system. Subsequent to the January Planning Commission meeting, TDEC and Williamson County noted that no septic has been approved for this site. Currently, it is staff’s understanding that wastewater service may be provide by the Pleasant Creek development, which directly abuts these parcels to the west, but that no agreements have been provided by the applicant to that effect.

RECOMMENDATION

Deferral until the wastewater issues for this site are resolved.

ATTACHMENTS

Request Letter

ORDINANCE NO. 2020-009

AN ORDINANCE OF THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF THOMPSON'S STATION, TENNESSEE TO AMEND THE TOWN'S ZONING MAP BY REZONING 6.19 ACRES OF TERRITORY LOCATED WEST OF LEWISBURG PIKE NEAR THE HARPETH PEYTONSVILLE ROAD INTERSECTION (BEING TAX MAP AND PARCEL 144-80.00, 144-80.02 AND 144-80.03) FROM D1 TO COMMUNITY COMMERCIAL (CC) AS SHOWN ON THE ATTACHED MAP

WHEREAS, the property owners have requested that the territory described herein and shown on the attached map be zoned from D1 Zoning to a Community Commercial (CC) under the Town's Land Development Ordinance; and

WHEREAS, the Board of Mayor and Aldermen of the Town of Thompson's Station has determined that the proposed zoning is consistent with the General Plan and will not have a deleterious effect on surrounding properties or the Town as a whole.

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, as follows:

Section 1. That the Zoning Map of the Town of Thompson's Station, Tennessee is hereby amended by rezoning 6.19 acres of territory generally located west of Lewisburg Pike near the Harpeth Peytons ville Road intersection (being Tax Map and Parcel 144 80.00, 144 80.02 and 144 80.03) from D1 to Community Commercial (CC) as shown on the attached map attached hereto as Exhibit A.

Section 2. This ordinance shall take effect immediately upon the publication of its caption in a newspaper of general circulation after final reading by the Board of Mayor and Aldermen, the public welfare requiring it.

Duly approved and adopted by the Board of Mayor and Aldermen of the Town of Thompson's Station, Tennessee, on the ____ day of _____, 2020.

Corey Napier, Mayor

ATTEST:

Regina Fowler, Town Recorder

Passed First Reading: _____

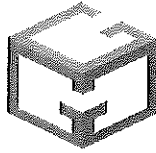
Passed Second Reading: _____

Submitted to Public Hearing on the ____ day of _____, 2020, at 7:00 p.m., after being advertised in the *Williamson AM* Newspaper on the ____ day of _____, 2020.

Recommended for approval by the Planning Commission on the 28TH day of January 2020.

APPROVED AS TO FORM AND LEGALITY:

Town Attorney



HUNTLY GORDON
A PROFESSIONAL LIMITED LIABILITY CORPORATION
ATTORNEY AT LAW

January 21, 2020

Micah Wood, AICP
Interim Town Planner
Town of Thompson's Station
1550 Thompson's Station Road
Thompson's Station, Tn. 37179

Re: Reifschneider Rezone
Williamson County Tax Map 144 Parcels 008.00, 008.02 and 008.03
Approximately 6.19 acres

Dear Mr. Wood:

Please accept this letter as a rezoning request to the Town of Thompson's Station for the property referenced above which is currently zoned D-1 to CC – *Commercial Center*. It is adjacent to (across Lewisburg Pike) two parcels within the Town of Thompson's Station of the same designation sought - CC – *Commercial Center*. The adjacent Williamson County parcel across Lewisburg Pike has the hamlet designation.

Prior to annexation by the Town of Thompson's Station, Williamson County designated the subject parcels as community crossroads which is now referenced as hamlet in Williamson County. There are no adjacent properties not designated CC – *Commercial Center* within the Town of Thompson's Station.

The adjacent property to the north is in Williamson County's zoning jurisdiction and designated Municipal Growth Area (MGA-1). The adjacent property to the south is in Williamson County's zoning jurisdiction and designated Municipal Growth Area (MGA-1).

The subject parcels were originally designated as a commercial gateway to the original Pleasant Creek development; however, they are now independent of the Pleasant Creek development and seek rezoning to CC – *Commercial Center*.



Attached are the three vesting deeds for the parcels with descriptions. Extensive high-intensity septic mapping has occurred, and approval is currently pending with the State of Tennessee. The owner agrees to delay development until final septic approval is attained after which a formal development proposal consistent with the CC – *Commercial Center* zoning will be presented for consideration.

The subject parcels most recent use has been agricultural (cornfield) and they do not have any existing structures. The subject parcels front Lewisburg Pike which is designated as an arterial street with a minimum right of way of eighty-four (84) feet per the LDO. Please telephone me with any questions or concerns at the number below or email huntly@huntlygordon.com.

Cordially yours,

HUNTLY GORDON
(615) 302-0100

Map	Parcel	First Name	Last Name	Street Address	City	State	Zip
144	34	SL	Parsley Jr.	1870 Lewisburg Pike	Franklin	TN	37064
154	5	Pleasant Creek Investments, LLC		144 Southeast Parkway, Suite 230	Franklin	TN	37064
144	79	Jeffrey S	Jobe	1914 Lewisburg Pike	Franklin	TN	37064
144	76	Jason	Wagner	9093 Chardonay Trace	Franklin	TN	37067
144	37	Gary	King	1883 Lewisburg Pike	Franklin	TN	37064
144PA	1	Connie	Rice	4000 Serinas Way	Franklin	TN	37064

RESOLUTION NO. 2020-012

A RESOLUTION OF THE TOWN OF THOMPSON'S STATION, TENNESSEE
OF THE ACKNOWLEDGEMENT OF THE TRANSFER, ASSIGNMENT AND
ASSUMPTION OF LITTLEBURY DEVELOPMENT COMPANY, LLC BY PENNOCK
PLACE, LLC AND CONFIRMATION OF ENTITY OWNERSHIP AND
RESPONSIBILITY

WHEREAS, the Town became aware of the transfer, assignment and assumption of Littlebury Development Company, LLC by Pennock Place, LLC; and

WHEREAS, the Town is of the opinion that such transfer, assignment and assumption needs to be acknowledged by all parties and to ensure a continued commitment to the obligations as entered by Littlebury Development Company, LLC with the Town;

WHEREAS, the Board of Mayor and Aldermen has determined that it is in the best interest of the Town to approve the attached Acknowledgement of Transfer, Assignment and Assumption of Littlebury Development Company, LLC by Pennock Place, LLC and Confirmation of Entity Ownership and Responsibility;

NOW, THEREFORE, BE IT RESOLVED by the Board of Mayor and Aldermen of the Town of Thompson's Station as follows:

That Littlebury Development Company, LLC has been transferred, assigned and assumed by Pennock Place, LLC and

That all parties, to include the prior owners of Littlebury Development Company, LLC, the new owners, Pennock Place, LLC and the Town approve the attached, Acknowledgement of Transfer, Assignment and Assumption of Littlebury Development Company, LLC by Pennock Place, LLC and Confirmation of Entity Ownership and Responsibility;

The Board of Mayor and Alderman do hereby approve, and the Mayor is authorized to sign the appropriate documents on behalf of the Town.

RESOLVED AND ADOPTED this ____ day of _____, 2020.

Corey Napier, Mayor

ATTEST:

Town Recorder

APPROVED AS TO LEGALITY AND FORM:

Town Attorney

*Acknowledgement of Transfer, Assignment and Assumption of Littlebury
Development Company, LLC by Pennock Place, LLC and Confirmation of Entity
Ownership and Responsibility*

The undersigned parties, Great Tennessee Land Company, LLC, a Tennessee limited liability company, Pennock Place, LLC, a Tennessee limited liability company, Littlebury Development Company, LLC, a Tennessee limited liability company and the Town of Thompson's Station do hereinafter make and state as follows:

Whereas, Littlebury Development Company, LLC, a Tennessee limited liability company, has been transferred, assigned and assumed by Pennock Place, LLC, a Tennessee limited liability company, on or about December 11, 2019;

Whereas, Littlebury Development Company, LLC is now owned and operated by Pennock Place, LLC, a Tennessee liability company;

Whereas, Littlebury Development Company, LLC is under a Developer Agreement and Memorandum of Understanding with the Town of Thompson's Station dated October 21, 2019,

Whereas, Pennock Place, LLC does acknowledge the transfer, assignment and assumption of the obligations and responsibility of Littlebury Development Company, LLC, namely their obligations and responsibilities as to the Developer Agreement and the Memorandum of Understanding dated October 21, 2019, a copy of which is attached hereto as Exhibit A.

Whereas, the Town of Thompson's Station does acknowledge the transfer, assignment and assumption of Littlebury Development Company, LLC by Pennock Place, LLC.

Now, therefore, the undersigned do acknowledge and confirm the recitals as set forth hereinafter as follows:

That Littlebury Development Company, LLC has been transferred, assigned and assumed by Pennock Place, LLC on or about December 11, 2019;

That Pennock Place, LLC, does acknowledge the transfer, assignment and assumption of Littlebury Development Company, LLC, and the obligations and responsibilities to the Town of Thompson's Station, to include, the Developer Agreement and Memorandum of Understanding dated October 21, 2019, which is attached hereto as Exhibit A.

That the Town of Thompson does acknowledge the transfer, assignment and assumption of Littlebury Development Company, LLC by Pennock Place, LLC.

That Pennock Place, LLC, their heirs and assigns shall have the obligation of timely notice to the Town of Thompson's Station at the time of any future transfer of Littlebury Development Company, LLC.


THE TOWN OF THOMPSON'S STATION

By: _____

Name: Corey Napier

MAYOR


GREAT TENNESSEE LAND COMPANY, LLC

By:  _____

Name: Kevin Belew

Authorized Officer

GREAT TENNESSEE LAND COMPANY, LLC

By:  _____

Name: Daniel Woods

Authorized Officer

PENNOCK PLACE, LLC

By:  _____

Name: Tony Cavendar

Authorized Agent/Officer

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (this "Memorandum") is entered into and made effective as of the date of the last signature as indicated on the signature page hereto (the "Effective Date"), by and between Littlebury Development Company, LLC, a Tennessee limited liability company ("Littlebury"), with an address of 7123 Crossroads Blvd. #E, Brentwood, Tennessee 37027, and the Town of Thompson's Station, Tennessee, with an address of 1550 Thompson's Station Road West, Thompson's Station, Tennessee 37179 (the "Town") (Littlebury and the Town are hereinafter sometimes referred to hereinafter individually as a "Party" and collectively as the "Parties").

WITNESSETH:

WHEREAS, Littlebury is the owner of approximately 91 acres of real property generally bounded by Pantall Road, Baugh Road, and Interstate 65 in Thompson's Station, Williamson County, Tennessee, Tax Parcel No. 145 03411 00011145 (the "Property"); and

WHEREAS, the Town previously approved the development of the Property in three separate phases (each a "Phase") based on Littlebury's construction and installation of a sequencing batch reactor system ("SBR System") in order to treat wastewater generated from the Property; and

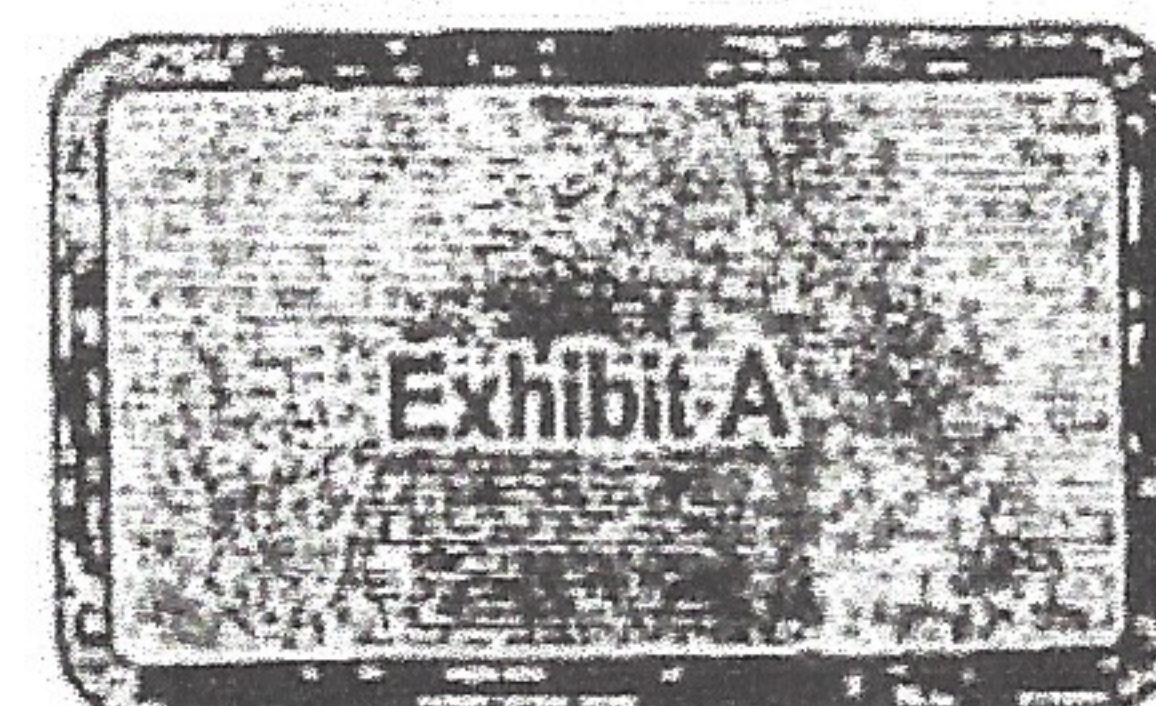
WHEREAS, the Parties acknowledge the Town is in the process and has been making efforts to expand the Town's ability for treatment of wastewater and sewer generated and capacity is contingent on those continued improvements;

WHEREAS, the Town has indicated to Littlebury that, in lieu of the SBR System, the Town will permit Littlebury to either (i) tie into the regional sewer system closest in proximity to the Property (the "Regional Tie-In"), or (ii) construct and install a Bio-Clere sewer treatment system (the "Bio-Clere System"); and

WHEREAS, the Town has not yet made its election between the Regional Tie-In and the Bio-Clere System, and the Parties desire to set forth their agreement and understanding regarding the timing, terms and conditions of such election by the Town.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth below, and other good and valuable consideration, the receipt and sufficiency of which hereby is acknowledged, and intending to be legally bound, the Parties hereby agree as follows:

1. The Parties do incorporate by reference herein, **Exhibit A** attached hereto, which is the proposed timeline for consideration upon the election by the Town and the rights and responsibilities of the Parties, based upon that election.
2. Further, the following general and specific conditions shall be applicable between the Parties:



- a. Under any of the Phases (I, II, III), where upon the Town assumes responsibility by acceptance of the Bio-Clere System, Littlebury shall provide to the Town a warranty from the date the Town accepts the system and for one (1) year from the date town obtains 25% of the platted lots in the phase connected to the system. Such warranty shall be for the system in its entirety including collection lines and any additions to the system as additional phases are developed. Littlebury will be allowed to cure, repair, or remedy any defects in workmanship or materials within a reasonable time prior to Town repairing the defect. Littlebury shall reimburse Town upon demand for all costs and expenses incurred by Town to repair all defects of any type whatsoever arising from any cause during the warranty period. Littlebury also warrants that the sewer system improvements shall be paid for in full and that no liens or encumbrances shall remain with regard to said improvements. The warranties set forth in this Section 2(a) shall expire one (1) year after the date upon which 25% of the platted lots in the applicable Phase have been connected to the Bioclere system.
- b. Under any of the Phases (I, II, III) where upon the Town assumes responsibility by acceptance of the Bio-Clere System, Littlebury shall transfer ownership of such property on which the Bio-Clere System is installed and shall ensure the Town has direct access to such System either by public roadway or by the grant of an easement to the Town by Littlebury or any necessary entity. Littlebury will be provided necessary easements, to be determined by the Town, in any such transferred area for the purpose of expanding the collection, treatment, and disposal systems for additional Phases.
- c. Under any of the Phases (I, II, III) where upon the Town elects to permit Littlebury to construct the Bio-Clere System, Littlebury will provide the Town any and all design, construction or installation plans, documents or specifications for the Bio-Clere System. No construction will be permitted on the Bio-Clere system until all plans are approved by the Town. Additionally, the Town, its agent or assigns shall be allowed access, without notice, for inspection during all Phases of construction or installation of such Bio-Clere System and any subsequent additions or expansions of the system. Any requested changes, deviations, or modifications from the approved plans, must be submitted and approved by the Town prior to any changes being made.
- d. Under any of the Phases (I,II, III) wherein the Town shall receive from Littlebury drip field area(s), Littlebury shall, at its own expense, provide to the Town by deed, executed by Littlebury's authorized agent, containing the appropriate legal description for such drip field area(s), which shall be incorporated by reference to this Agreement or Understanding of the Parties contained herein. Littlebury will be provided necessary easements, to be determined by the Town, in any such transferred area for the purpose of expanding the collection, treatment, and disposal systems for additional Phases..

- e. Under any of the Phases (I, II, III) wherein the Town determines to decommission the Bioclere System as to tie-in to the Regional System (which determination to decommission shall be made, if at all, no later than the completion of the final Phase), Littlebury shall be responsible for all costs and expenses associated with decommissioning the Bioclere System in accordance with decommissioning plans submitted to and approved by the Town.


3. This Memorandum may be delivered by facsimile or other electronic transmission, and may be executed in multiple counterparts, each of which shall be deemed to be an original and all of which, when taken together, shall constitute one and the same agreement. Time is of the essence of this Memorandum. The recitals set forth above are hereby incorporated as true and correct. This Memorandum shall be governed by and construed in accordance with the laws of the State of Tennessee. In the event of any litigation arising out of this Memorandum, the prevailing Party shall be entitled to recover its reasonable attorneys' fees and court costs from the non-prevailing Party. Each Party hereby waives the right to trial by jury in connection with any litigation arising out of this Memorandum. The Parties agree the jurisdiction and venue for any such litigation shall be with the Chancery Court for Williamson County, Tennessee. Should any term or provision be properly determined to be invalid, illegal or unenforceable, it shall not affect the validity, legality or enforceability of the remaining terms and provisions, which shall remain valid, legal and enforceable. All notices under this Memorandum shall be in writing and shall be delivered to each Party at the address set forth above by certified U.S. Mail or reputable overnight carrier (e.g., Federal Express).

IN WITNESS WHEREOF, the Parties have set their signatures hereto effective as of the Effective Date.

LITTLEBURY:

LITTLEBURY DEVELOPMENT
COMPANY, LLC

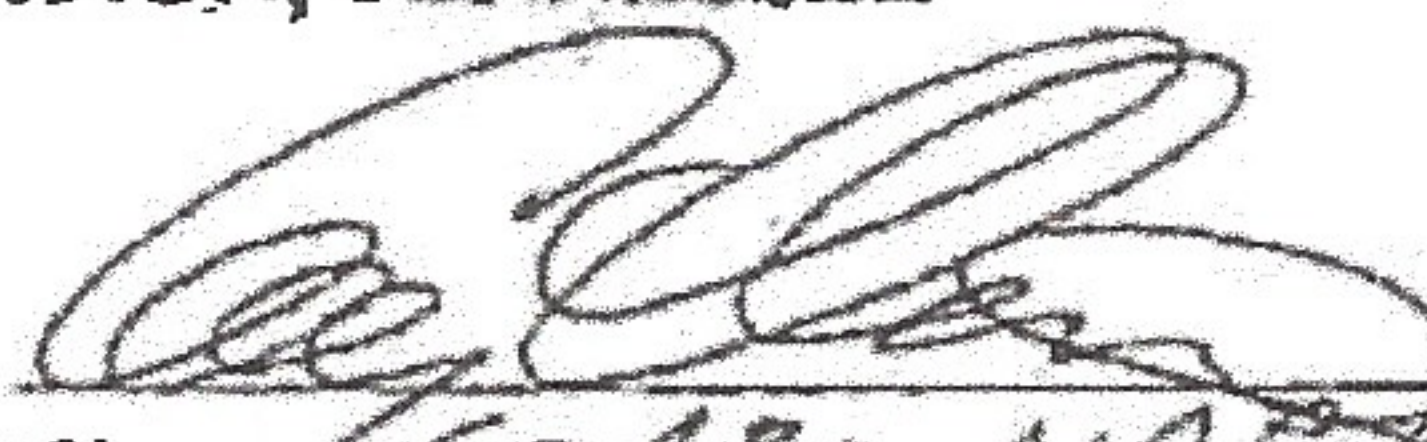
By: Great Tennessee Land Company, LLC
Its: Sole Member

By: 
Name: TRAVIS WOODS
Its: VP OF OPERATIONS

Date of Execution: October 21st, 2019

THE TOWN:

THE TOWN OF THOMPSON'S
STATION, TENNESSEE

By: 
Name: GARRETT NAYLOR
Its: MAYOR

Date of Execution: October 8, 2019

Regina Fowler
Town Recorder

APPROVED AS TO LEGALITY AND FORM:

Mike Vanduoff
Town Attorney

EXHIBIT A

(Next Page)

EXHIBIT A TO THE LITTLEBURY MEMORANDUM OF UNDERSTANDING (MOU)

PHASE I (32 lots)

Sewer election date: March 31st, 2020

Estimated phase delivery date: July 31st, 2020

IF ELECTION IS "BIOCLERE" BY THE TOWN (no later than March 31st):

- Infrastructure will be constructed by Littlebury for potential connection to regional system via Bridgemore Village manhole on Pantall Road.
- Once Bioclere system is installed by Developer, the Town will inspect the system. If the system meets all of the Town's requirements and is deemed acceptable, the Town will assume ownership of the system (including drip fields) upon conveyance of the system to the Town by Developer pursuant to the terms provided herein.. No connections are to be made to the system until the system is accepted by the Town and placed into operation.
- The first house is anticipated to come on-line at the end of 2020. On the date that the Bioclere is accepted by the Town, Developer shall provide the Town with a bond in an amount equal to the current sewer impact fee times the number of lots represented on the final plat for the phase being developed. For example, the Developer, would currently post a bond for \$195, 200 (equal to sewer fees for 32 lots @ \$6100 ea per LDO). The bond shall be maintained until the sooner of connection of Phase 1 to the regional treatment facility or one (1) year after completion of the final phase of the development. If, at one year after the completion of the development the Bioclere system is not decommissioned and is still operational, the bond amount will be refunded to developer in full. If at any time during the development of Littlebury and for one year after the completion of the development, the Town elects to decommission the Bioclere system and have phase I tied to regional system, the Town will retain the full bond amount.

IF ELECTION IS "TO TIE TO REGIONAL SYSTEM" BY THE TOWN if determined by March 31st):

- Sewer development fees paid in full by Littlebury for phase I (32 lots) per LDO guidelines and time frames.
- All sewage will be sent from the on-site pump station to the manhole at Bridgemore Village along Pantall Road.
- All homes will be required to pay tap fees per Land Development Ordinance.
- Drip fields donated to the Town by Littlebury.

PHASE II (37 lots)

Sewer election date: March 31st, 2021

Estimated phase delivery date: July 31st, 2021

***NOTE: The Town will consider the Bio-Clere system on a phase by phase basis as may be determined by the Town as subject to and conditioned on and to the availability of capacity for treatment of wastewater and sewer.**

IF ELECTION IS "BIOCLERE" BY THE TOWN (no later than March 31st):

- An additional treatment tank will be installed by developer (Littlebury) for treatment of phase II and connection to existing Bio-Clere system shall be permissible by the Town.
-
- Once the system improvements are installed by Developer, the Town will inspect the system. If the system improvements meet all of the Town's requirements and is deemed acceptable, the Town will assume ownership of the system (including drip fields) upon conveyance of the system to the Town by Developer. No connections are to be made to the system until the system is accepted by the Town and placed into operation.
- On the date that Bioclere expansion is accepted by the Town, the Developer (Littlebury) Developer shall provide the Town with a bond in an amount equal to the current sewer impact fee times the number of lots represented on the final plat for the phase being developed. For example, the Developer, would currently post a bond for \$225,700 (equal to sewer fees for 37 lots @ \$6100 ea per LDO).. The bond shall be maintained until the sooner of connection of Phase 2 to the regional treatment facility or one (1) year after completion of the final phase of the development. . If, at one year after the completion of the development the Bioclere system is not decommissioned and is still operational, the bond amount will be refunded to developer in full. If at any time during the development of Littlebury and for one year after the completion of the development the Town elects to decommission the Bioclere system and have phase II tied to regional system, the Town will retain the full bond amount.

IF ELECTION IS "TO TIE TO REGIONAL SYSTEM" BY THE TOWN (if determined by March 31st):

- Sewer development fees paid in full by Littlebury for phase II (37 lots) per LDO guidelines and time frames.
- All sewage will be sent from the on-site pump station to the manhole at Bridgemore Village along Pantall Road.
- All homes will be required to pay tap fees per Land Development Ordinance.

PHASE III (22 lots)

Sewer election date: March 31st, 2022

Estimated phase delivery date: July 31st, 2022

***NOTE: The Town will consider the Bio-Clere system on a phase by phase basis as may be determined by the Town as subject to and conditioned on and to the availability of capacity for treatment of wastewater and sewer.**

IF ELECTION IS "BIOCLERE" BY THE TOWN (no later than March 31st):

- An additional treatment tank will be installed by Developer (Littlebury) for treatment of phase III and connection to existing Bio -Clere system shall be permissible by the Town.
- Once the system improvements are installed by Developer, the Town will inspect the system. If the system improvements meet all the Town's requirements and is deemed acceptable, the Town will assume ownership of the system (including drip fields) upon conveyance of the

system to the Town by Developer. No connections are to be made to the system until the system is accepted by the Town and placed into operation.

- The first house is anticipated to come online at the end of 2022. On the date that the system expansion is accepted by the Town, Developer (Littlebury) shall provide the Town with a bond in an amount equal to the current sewer impact fee times the number of lots represented on the final plat for the phase being developed. For example, the Developer, would currently post a bond for \$134,200. (equal to sewer fees for 22 lots @ \$6100 ea per LDO) . The bond shall be maintained until the sooner of connection of Phase 3 to the regional treatment facility or one (1) year after completion of the final phase of the development. If, at one year after the completion of the development the Bioclere system is not decommissioned and is being used by the Town to provide wastewater service, the bond amount will be refunded to developer in full. If at any time during the construction of Phase 3 and through the 1 year period post construction period the Town elects to decommission the Bioclere system and have phase III tied to regional system, the Town will retain the full bond amount.

IF ELECTION IS "TO TIE TO REGIONAL SYSTEM" BY THE TOWN (if determined by March 31st):

- Sewer development fees paid in full by Littlebury for phase III (22 lots).
- All sewage will be sent from the on-site pump station to the manhole at Bridgemore Village along Pantall Road.
- All homes will be required to pay tap fees per Land Development Ordinance.

If the Town fails to timely elect between the Bioclere system and tie-in to the regional system, the Town shall be deemed to have elected and approved the Bioclere system.

***IF AT ANY POINT THE CHOICE IS TO TIE TO REGIONAL SYSTEM, THEN THE TOWN WILL EVALUATE AND DETERMINE THE APPROPRIATENESS AND NECESSITY OF FURTHER INSTALLATION OF THE BIO-CLERE SYSTEM. . WHEN THE DETERMINATION BY THE TOWN IS TO TIE IN TO THE REGIONAL SYSTEM, ALL FEES WILL BE PAID IN FULL PER LAND DEVELOPMENT ORDINANCE. DRIP FIELDS WILL BE DONATED TO THE TOWN.**

RESOLUTION NO. 2020-013

**A RESOLUTION OF THE TOWN OF THOMPSON'S STATION, TENNESSEE
APPROVING THE MEMORANDUM OF UNDERSTANDING WITH PLEASANT CREEK
INVESTMENTS, LLC**

WHEREAS, the Town of Thompson's Station has approved Pleasant Creek Investments, LLC for the use of the Bio-Clere sewer treatment system on their property for development as part of the project;

WHEREAS, the Town of Thompson's Station believes it's in the best interest of the Town to enter into a Memorandum of Understanding with Pleasant Creek Investments, LLC as to the installation of the Bio-Clere wastewater treatment system and eventual ownership by the Town of the Bio-Clere wastewater treatment system with specified requirements;

WHEREAS, the Board of Mayor and Aldermen has determined that it is in the best interest of the Town of Thompson's Station to approve and confirm the attached Memorandum of Understanding with Pleasant Creek Investments, LLC;

NOW, THEREFORE, BE IT RESOLVED by the Board of Mayor and Aldermen of the Town of Thompson's Station as follows:

That the Town of Thompson's Station hereby approves and confirms the Memorandum of Understanding, attached hereinto and incorporated herein by reference with Pleasant Creek Investments, LLC;

That the Memorandum of Understanding is hereby approved and confirmed, and the Mayor is authorized to sign the Memorandum of Understanding or appropriate documents on behalf of the Town of Thompson's Station.

RESOLVED AND ADOPTED this ____ day of _____ 2019.

Corey Napier , Mayor

ATTEST:

Town Recorder

APPROVED AS TO LEGALITY AND FORM:

Town Attorney

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (this “Memorandum” or “Agreement”) is entered into and made effective as of the date of the last signature as indicated on the signature page hereto (the “Effective Date”), by and between Pleasant Creek Investments, LLC, a Tennessee limited liability company (“Developer”), and the Town of Thompson’s Station, Tennessee, with an address of 1550 Thompson’s Station Road West, Thompson’s Station, Tennessee 37179 (the “Town”) (Developer and the Town are sometimes referred to hereinafter individually as a “Party” and collectively as the “Parties”).

W I T N E S S E T H:

WHEREAS, Developer is the owner of certain real property located in Thompson’s Station, Williamson County, Tennessee, (the “Property”);

WHEREAS, the Town previously approved an onsite wastewater treatment system for the Property;

WHEREAS, the Town separately approved the installation of a sequencing batch reactor system (“SBR System”) as an approved onsite wastewater treatment system for the Property;

WHEREAS, the Town and Developer have been discussing the Town’s authorization of an onsite wastewater treatment system for the Property known as the Bio-Clere sewer treatment system (the “System”);

WHEREAS, in August 2019, the Town’s Utility Board has reviewed and recommended approval of the System for the Property; and

WHEREAS, the Town wishes to permit Developer to install the System to service the wastewater treatment needs of the Property.

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth below, and other good and valuable consideration, the receipt and sufficiency of which hereby is acknowledged, and intending to be legally bound, the Parties hereby agree as follows:

1. Developer and the Town acknowledge and agree that the Town does not have existing capacity to serve the Property and nearby properties and the Town further does not have a plan to provide such wastewater treatment capacity in the foreseeable future. Pursuant to the plan of service related to the Property, the Town does not have current plans to provide wastewater service to the Property and nor does the Property fall within the current regional service territory for the treatment plant. Accordingly, Developer is hereby authorized to construct and utilize the System to provide such wastewater treatment services in accordance with the terms and conditions set forth herein.

2. The System will be completed in phases, and the Town will approve each phase of the System under the terms and conditions as provided herein. In connection with the construction

of the System, the Town shall be granted certain warranties as described in this paragraph, each warranty commencing on the date that Developer conveys an operational phase to the Town and remaining in effect until one year after 25% of the units in a phase have been connected to that phase of the System (each, a "Warranty Period"). Each such warranty shall be for the phase of the System in its entirety, including, but not limited to collection lines, treatment systems, and disposal systems and any additions to the System as of the date the applicable Warranty Period commences, but shall not cover any defects, issues and/or damages caused by the Town and/or any third party. During each Warranty Period, Developer shall be allowed an opportunity to cure, repair and/or remedy any defects in workmanship or materials within a reasonable time prior to Town repairing any such defect. Subject to the limitations in this paragraph, Developer shall reimburse Town upon demand for all costs and expenses incurred by Town to repair all defects of any type whatsoever arising from any cause during the applicable Warranty Period. Developer also warrants that the sewer system improvements shall be paid for in full and that no liens or encumbrances shall remain with regard to said improvements.

3. Developer shall provide the Town any and all design, construction or installation plans, documents or specifications for the System, prior to commencing construction. No construction will be permitted on a phase of the System until all plans are approved by the applicable approving authorities in the Town. Developer shall provide to the Town a set of "as built" drawings of the finished, approved and accepted System or phase of the system being constructed or installed. Additionally, the Town, its agents or assigns, shall be allowed access, with reasonable notice, to inspect during construction and/or installation of the System and any subsequent additions and/or expansions of the System, provided that no such access or inspection will unreasonably interfere with Developer's construction of the System. Any material changes, deviations, or modifications, as determined by the Town in its reasonable discretion, from the approved plans must be submitted and approved by the Town prior to any changes being made. Developer shall be responsible for the cost of any additional component(s) of the system necessary for additional connection to the existing System, should such need occur, and Developer will submit the plans for such additional components for approval by the Town.

4. Developer will install the System in phases, adding at least as much capacity to the System as is needed. Once a phase of the System is installed by Developer, the Town will inspect such phase of the System. No connections are to be made to a phase of the System until such phase is approved by the Town and placed into operation. Developer will be responsible for making connections to the applicable phase of the System once such phase is approved by the Town. Developer may add connections to the System according to those units represented on the final plat as approved by the Town and may charge fees in connection therewith on those whom it so connects (e.g., through an increased lot price, connection fee, or otherwise). The Town upon assumption of ownership of the System shall have authority over capacity and approval over the connection to the System.

5. The Town will assume ownership of a phase of the System and place such phase of the System into operation once such phase meets all of the Town's requirements and is deemed acceptable (including all necessary and appropriate drip fields to provide service at a rate of 250 gallons per day per unit in that phase on the Property) and connections to such phase have been

installed and are operational on the System. Upon acceptance by the Town of the System or applicable phase of the System to be put into operation, Developer, at Developer's expense, shall provide to the Town, the proper equipment and operations training as to the System or phase of the System.

6. Upon approval and acceptance of the System or a phase of the System, as applicable, Developer shall transfer ownership of such portion of the System, along with ownership of such property on which such portion of the System is installed and shall ensure the Town has direct access to such portion of the System either by public roadway or by the grant of an easement to the Town by Developer as set forth in Paragraph 7 herein. The Town and Developer, at the expense of Developer, will be provided with any necessary easements, to be determined by the Parties, in any such transferred area(s). Said perpetual easements shall be for the purpose, to include, but not limited to, to construct, repair, replace, maintain, operate, or for the expansion of the collection, treatment, and disposal systems, for drip fields, structures, equipment, treatment facilities, and any and all other uses necessary for the Town to provide sewer service to the Property, and for the right to place, construct, operate, inspect, repair, maintain, and replace upon the easement area(s) all lines, equipment, facilities, and elements, necessary for the conveyance, treatment, and handling of wastewater as deemed necessary for the Town to provide wastewater treatment to the Property and for Developer to maintain, pursuant to the warranty granted by Developer and specified in Paragraph 2, or modify the System as set forth in Paragraph 7 herein.

7. In accordance with Paragraphs 1-6 above, after the System or phase of the System has been constructed and the Town assumes responsibility for the System or phase of the System, as applicable, Developer shall, at the time of the Town's acceptance of the System or phase of the System, at its own expense, provide to the Town a deed, executed by Developer's authorized agent, containing the appropriate legal description of the Property upon which the applicable portion of the System is installed, along with necessary easements as provided herein, and including drip field area(s) to provide service at a rate of 250 gallons per day per unit in that phase on the Property, as provided herein. Developer will, by access easement, retain the ability, in any such transferred area, to access such area for the purpose of expanding and making connections to the System.

8. After conveyance of the System to the Town, Developer may provide to the Town, by deed, replacement drip soils (as Developer pursuant to the LDO is initially required to provide requisite drip fields with the infrastructure installed) or fields commensurate and adequate to the drip field area(s) previously conveyed to the Town pursuant to this Agreement, the location of which must be mutually agreeable between the Town and Developer. In exchange, and simultaneously with such conveyance by Developer of the commensurate and adequate drip fields with the infrastructure installed, the Town will reconvey back to Developer, by deed, the property containing the drip field area(s) previously conveyed to the Town pursuant to this Agreement. Upon Developer providing, by deed, additional properties adequate and commensurate to the reconveyed property to the Town, Developer shall be responsible for the cost of installing drip lines and other disposal infrastructure on any new property conveyed to the Town, with such infrastructure to be approved by the Town prior to installation, which approval will not be unreasonably withheld, conditioned, or delayed. Developer shall be responsible for all required and necessary infrastructure costs for installation of the drip fields, to include, but not limited to, for the connection between the drip fields and the treatment facilities.

9. Developer, its heirs and assigns shall be subject to this Memorandum of Understanding. Further, should a transfer or assignment occur by Developer, the Town shall be provided simultaneous notice of such transfer or assignment by Developer, and such transfer or assignment shall contain affirmative language that such assignment or transfer is subject to this Memorandum.

10. Individuals executing this Agreement, and each of them, warrant they have full authority to sign on behalf of, and thereby to bind, the entity(ies) on whose behalf they sign. The representative of the Town expressly represents that this Agreement has been approved by the Town's Board of Mayor and Aldermen ("BOMA") and that the representative has been authorized by BOMA to execute this Agreement.

11. This Memorandum may be delivered by facsimile or other electronic transmission, and may be executed in multiple counterparts, each of which shall be deemed to be an original and all of which, when taken together, shall constitute one and the same agreement. Time is of the essence of this Memorandum. The recitals set forth above are hereby incorporated as true and correct. This Memorandum shall be governed by and construed in accordance with the laws of the State of Tennessee. In the event of any litigation arising out of this Memorandum, the prevailing Party shall be entitled to recover its reasonable attorneys' fees and court costs from the non-prevailing Party. Should any term or provision be properly determined to be invalid, illegal or unenforceable, it shall not affect the validity, legality or enforceability of the remaining terms and provisions, which shall remain valid, legal and enforceable. All notices under this Memorandum shall be in writing and shall be delivered to each Party at the address set forth above by certified U.S. Mail or reputable overnight carrier (e.g., Federal Express).

[Signature page follows]

IN WITNESS WHEREOF, the Parties have set their signatures hereto effective as of the Effective Date.

DEVELOPER:

PLEASANT CREEK INVESTMENTS, LLC

By: _____

Its: _____

Date: _____

THE TOWN:

THE TOWN OF THOMPSON'S
STATION, TENNESSEE

By: _____

Its: _____

Date: _____



Regina Fowler <rowler@thompsons-station.com>

Audit Proposals - updated

1 message

Steve Banks <sbanks@thompsons-station.com>
 To: Regina Fowler <rowler@thompsons-station.com>

Tue, Jun 2, 2020 at 10:56 AM

We received six bids for the financial audit that is required each year. Our past auditor is Crosslin and they submitted a bid as well. Other than Crosslin, I have no personal experience with any of the firms.

Firm	FY 2020	FY 2021	FY 2022	Total	Single Audit Fee Grants >\$750k received
Bellenfant	\$ 18,900	\$ 19,200	\$ 19,500	\$ 57,600	Not stated
Crosslin	\$ 18,500	\$ 19,500	\$ 20,500	\$ 58,500	Not stated
PHB	\$ 18,500	\$ 18,500	\$ 18,500	\$ 55,500	Not stated
Culver	\$ 13,000	\$ 13,500	\$ 14,000	\$ 40,500	\$ 4,000
Mauldin & Jenkins	\$ 17,500	\$ 18,000	\$ 18,500	\$ 54,000	\$ 3,500
Jobe Hastings (copy only)	\$ 25,000	\$26,000	\$ 27,000	\$ 78,000	(Jobe Hastings was received on May 30 in hard copy only)

Steve Banks
 Finance Director
 Town of Thompson's Station
 615-794-4333
 615-219-0809 Direct



TOWN OF THOMPSON'S STATION
PROPOSAL FOR AUDIT SERVICES
JUNE 30, 2020, 2021, & 2022

TOWN OF THOMPSON'S STATION

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BELLENFANT

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Professional Accounting & Consulting Services

AUDIT PROPOSAL

April 23, 2020

Town of Thompson's Station
1550 Thompson's Station Road
Thompson's Station, TN 37179

We appreciate the opportunity to present our firm's proposal for performing audit services for Town of Thompson's Station for the years ending June 30, 2020, 2021 and 2022.

An audit is the highest level of reporting standard offered by certified public accountants. We would conduct our audit in accordance with generally accepted auditing standards and government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Our procedures would include tests of documentary evidence supporting the transactions recorded in the accounts, direct confirmation of revenue, cash balances and certain other assets and liabilities by correspondence with related organizations, banks and legal counsel. We will also test compliance with certain statutes, regulations and requirements to the extent required by the generally accepted auditing standards. The audit will conform to GASB 34 reporting requirements.

We are pleased to have this opportunity to be of service to Town of Thompson's Station and we will be available to discuss any matters concerning this proposal at your request. We are willing to enter a contract with Town of Thompson's Station for three years.

We will begin our audit planning before July 1 of each year and issue our audit report before December 1 of each year. We will retain our audit working papers for no less than three years and make them available to the Tennessee Comptroller of the Treasury and the Town of Thompson's Station, per request.

We will conduct an audit exit conference with the Town Administrator of the Town. At this time, the findings and recommendations regarding compliance and internal control will be discussed. The town official or a designee shall have the opportunity to respond, orally or in writing, on the findings. Any such written responses shall be included in the audit report. The RFP and this proposal will become part of the audit contract as prescribed by the State Comptroller. All adjusting entries will be submitted to the Town in writing with sufficient explanation so that they can be easily understood and properly posted to the financial records. Further, we will be available to the town for specialized consultation and support assistance on sensitive or highly specialized issues.

We appreciate your time and consideration as a value-added business partner.

Sincerely,
Bellenfant, PLLC

TOWN OF THOMPSON'S STATION

EXPERIENCE AND QUALIFICATIONS

Members of our firm have extensive auditing and consulting experience with governmental entities which operate in essentially the same manner, with similar objectives and within the same economic and regulatory environment as the Town of Thompson's Station. We have performed professional services for a wide variety of governmental entities since 1977. We presently provide various levels of service to over 100 tax-exempt organizations located in Middle Tennessee. Our service record with tax-exempt organizations is highly regarded and well known. Our firm customizes each service we perform specifically for each client whether it is audit, accounting, consulting or a tax service. Each client is treated as a special project.

Members of our firm have been appointed to various committees of the Tennessee Society of Certified Public Accountants including current appointments to the Governmental and Non-Profit Committee and Federal Taxation Committee. The objective of the Governmental and Non-Profit Committee is "to encourage excellence in performance of professional services related to auditing and accounting for governmental units and related non-profit entities, and to plan and conduct the annual TSCPA Governmental Conference." Bob Bellenfant is currently serving on the Governmental and Non-Profit Committee. The Federal Taxation Committee "serves as liaison between CPAs and the IRS and disseminates information through publications and presentations." John Bellenfant is currently serving on the Federal Taxation Committee. Our firm places a priority of the training of its professionals through programs administered by the AICPA and TSCPA. Each auditing professional of our staff obtains at least 40 hours of continuing professional education each year.

We utilize Practice Management Software to schedule and coordinate all of our engagements to ensure timely delivery of services. Partner involvement at every level of the engagement is our primary approach to audit efficiency and effectiveness.

Our firm produces a high-level of audit quality on a consistent basis. We approach each audit individually by obtaining an understanding of the organization and its environment and planning procedures around the risks of the organization. In addition to our audit services, we provide internal control services to governmental organizations by preparing financial policy documents and general business consulting.

All CPA firms in the State of Tennessee are required to participate in an approved peer review program if the firm issues reports purporting to be in accordance with AICPA professional standards. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Our most recent peer review is attached and was filed with a rating of pass, which is the highest rating attainable.

Our firm consists of six auditing professionals, four of which are Certified Public Accountants, and one administrative professional. John Bellenfant, CPA, is the managing partner of Bellenfant, PLLC and will be the Engagement Partner for the Town of Thompson's Station audit. Bob Bellenfant, CPA, is a partner and will serve as Engagement Quality Control Reviewer for the Town of Thompson's Station audit. We will also use two of our other auditing professionals for the Town of Thompson's Station audit.

TOWN OF THOMPSON'S STATION

AUDIT TEAM LEADERSHIP

John Bellenfant, CPA

MAcc

Education:

Bachelors of Business Administration in Accounting, University of Tennessee, Knoxville
o Magna Cum Laude Honors

Master of Accountancy, University of Tennessee, Knoxville (MAcc)

Credentials:

Certified Public Accountant, State of Tennessee (CPA)

o License #25005

Member of Tennessee Society of Certified Public Accountants

o Federal Taxation Committee Member

Member of American Institute of Certified Public Accountants

o Not-for-Profit Organizations Member

Experience:

8 years of professional public accounting experience including auditing for governmental organizations.

Years with the Firm:

5 years

Bob Bellenfant, CPA

MS, CITP, CFF, CGAP

Education:

Bachelors of Business Administration in Accounting, Middle Tennessee State University

Master of Science in Accounting/Information Systems, Middle Tennessee State

University (MS)

Credentials:

Certified Public Accountant, State of Tennessee (CPA)

o License #4902

Additional certifications issued by the American Institute of Certified Public Accountants

o Certified Information Technology Professional (CITP)

o Certified in Financial Forensics (CFF)

o Certified Government Auditing Professional (CGAP)

Member of Tennessee Society of Certified Public Accountants

o Governmental and Non-Profit Committee Member

Member of American Institute of Certified Public Accountants,

Experience:

40 years of professional public accounting experience including auditing for governmental organizations.

Years with the Firm:

40 years

TOWN OF THOMPSON'S STATION

AUDIT TEAM STAFF

Jeremy Coop, CPA
MAcc

Education:

Bachelors of Business Administration in Accounting, Middle Tennessee State University
Master of Accountancy, Middle Tennessee State University (MAcc)

Credentials:

Certified Public Accountant, State of Tennessee (CPA)
o License #27306
Member of Tennessee Society of Certified Public Accountants
Member of American Institute of Certified Public Accountants

Experience:

9 years of professional public accounting experience including auditing for governmental organizations.

Years with the Firm:

9 years

Candice Patterson

Education:

Bachelors of Business Administration with concentration in Accounting, Tennessee State University

Credentials:

Member of Tennessee Society of Certified Public Accountants

Experience:

3 years of professional public accounting experience including auditing for governmental organizations.

Years with the Firm:

3 years

TOWN OF THOMPSON'S STATION

SERVICES AND FEES

Annual services performed and fees for the years ending June 30, 2020, 2021, and 2022 are as follows:

June 30, 2020 \$18,900

Town of Thompson's Station

- Audited Financial Statements
- Printed and bound Audit Reports for the governing body
- Submission of Audit Report to Tennessee Comptroller of the Treasury

June 30, 2021 \$19,200

Town of Thompson's Station

- Audited Financial Statements
- Printed and bound Audit Reports for the governing body
- Submission of Audit Report to Tennessee Comptroller of the Treasury

June 30, 2022 \$19,500

Town of Thompson's Station

- Audited Financial Statements
- Printed and bound Audit Reports for the governing body
- Submission of Audit Report to Tennessee Comptroller of the Treasury

Note: Our annual fees include fielding questions by the board of directors, staff and related professionals of Town of Thompson's Station.

TOWN OF THOMPSON'S STATION

CLIENT REFERENCES*

<u>Organization</u>	<u>Contact Person</u>
Town of Livingston, Tennessee 301 McHenry Circle Livingston, TN 38570	Phyllis Looper (931) 823-1269
City of Mt. Pleasant, Tennessee 100 Public Square Mt. Pleasant, TN 38474	Loretta Garner (931) 379-7717
City of Loretto, Tennessee PO Box 176 Loretto, TN 38469	Keith Smith (931) 853-6797
Duck River Utility Commission 207 Water Lane Tullahoma, TN 37388	Randal Braker (931) 455-6458
Maury County Water System 765 New Lewisburg Hwy Columbia, TN 38401	Todd Shultz (931) 381-8900
Lebanon Special School District 397 North Castle Heights Ave. Lebanon, TN 37087	Pam Jones (615) 449-6060
Jonathan Edwards Classical Academy 4479 Jackson Road Whites Creek, TN 37189	Kimberly Gambrill (615) 876-7291
Fellowship Bible Church 1210 Franklin Road Brentwood, TN 37027	Richard Scott (615) 277-9515
Samaritan Recovery Community 319 South 4 th Street Nashville, TN 37206	Deanna Crossley (615) 244-4802
North Central Institute 168 Jack Miller Blvd. Clarksville, TN 37042	Tamela Taliento (931) 431-9700

*Other references are available upon request.



Report on the Firm's System of Quality Control

February 27, 2017

To the Owner of Bellenfant, PLLC

And the Peer Review Committee of the Tennessee Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Bellenfant, PLLC (the firm) in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Bellenfant, PLLC in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Bellenfant, PLLC has received a peer review rating of *pass*.

Alexander Thompson Arnold, PLLC

PROPOSAL FOR AUDIT SERVICES



Proposal to Provide Audit Services to:

Town of Thompson's Station, Tennessee



May 30, 2020



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May 30, 2020

Town of Thompson's Station, Tennessee
Attn: Mr. Steve Banks, Finance Director
P.O. Box 100
1550 Thompson's Station Road West
Thompson's Station, Tennessee 37139

Dear Mr. Banks:

Crosslin, PLLC is pleased to respond to your Request for Proposal and to demonstrate our unique credentials to provide independent financial and compliance auditing services to the Town of Thompson's Station, Tennessee (the "Town") for the years ending June 30, 2020 through June 30, 2022. We are excited about this opportunity to showcase our credentials. Our experience performing the audits of the Metropolitan Government of Nashville and Davidson County, Tennessee ("Metro"), the Cities of Knoxville, Franklin, Brentwood, Clarksville, Spring Hill, the Town of Thompson's Station and many other Tennessee governmental entities uniquely qualifies us to continue to serve the Town of Thompson's Station. We are confident that Crosslin will be the best choice for the Town's financial and compliance audit needs. Our knowledge of and commitment to governmental auditing and our experience in managing a multi-dimensional audit such as the Town make us the right choice.

We believe the Crosslin team is the best qualified to serve the accounting and auditing service needs of the Town for the following reasons:

Experience, Expertise, Value, and Trust

Experience, expertise, value, and trust. That's what you look for in your business partners. In this proposal, we will show you how we meet these criteria and why Crosslin is the answer to your unique requirements. We will also address our approach and service plan for the upcoming years for the benefit of the Town.

Any firm can list its qualifications, but a reputation for superior service must be earned and maintained. While we are understandably proud of our credentials, we place equal value on our reputation for dedication to our customers. On each and every engagement we undertake, we pledge to work with our customers to achieve their goals in a timely and efficient manner.

Trust in your accounting firm to perform as requested, to become vested in your processes and mission, and to consider the Town's needs with a sense of urgency is what we pledge. Trust must be earned through a firm's actions, not their promises. These are the reasons we were recently selected to continue serving as the auditors for the City of Franklin and the Metropolitan Government of Nashville and Davidson County. We encourage you to speak with our references.



Team that Understands the Town and the Government Sector

Crosslin has developed an in-depth understanding of the unique business and other issues facing the Town. Through our vast experience with governmental entities, and particularly Tennessee municipalities, we understand the business of government, your transaction cycles, and the critical accounting and auditing issues that you face on a daily basis. Our audit approach focuses on frequent contact with management throughout the year. We have an active understanding of the changes in the business and strategic direction of the Town, which is critical to audit quality. Additionally, our extensive hands-on involvement of Principals and Managers/Supervisors ensures that we gain a full understanding of the operations, issues, and leadership of the Town.

Crosslin is one of Tennessee's premier professional accounting service firms. Our team members have deep experience in providing services to governmental entities. Our governmental practice is extensive, and we annually train our entire team and numerous industry professionals to meet *Government Auditing Standards* and to comply with the AICPA's training guidelines as to hours and content. Our training programs exceed the professional requirements. The testimonials throughout this proposal will attest to our understanding of the governmental operations, risk, and business decisions.

We believe that we have significantly more depth of resources and experience in auditing governmental entities than ANY firm in Tennessee. Our current customers include, among others, the Metropolitan Government of Nashville and Davidson County, the Cities of Knoxville, Franklin, Brentwood, and Spring Hill, the Town of Thompson's Station, Metropolitan Transit Authority, Knoxville Area Transit, the Knoxville City Pension System, Metropolitan Nashville Water and Sewerage, and Tennessee School Boards Association, among others. Our prior customers have included the City of Clarksville, City of Belle Meade, Sumner County Government, Nashville Electric Service, Harpeth Valley Utilities District, Metropolitan Nashville Airport Authority, and the Metropolitan Development and Housing Agency. Our firm has audited more of the Metropolitan Government of Nashville and Davidson County, including the central government and its component units, than any other firm.

Additionally, in our work with seven of our governmental entity customers, we have experience with the GFOA Certificate of Achievement program. The engagement team we have assigned to your audit have performed GFOA checklist reviews of the CAFRS for Metro, the Cities of Franklin, Brentwood, Knoxville, and Clarksville, Metropolitan Nashville Airport Authority, and Knoxville Pension System. Should you be interested in obtaining the GFOA certificate, our team will be able to assist you in this process.

We perform Uniform Guidance Single Audits for approximately 20 entities that are in receipt of major government funding covering more than one-half billion in federal and state awards including the government entities listed above, as well as Meharry Medical College, Church World Service, Maryville College, Carson-Newman University, and many non-profit organizations. We know your grants well.



Your engagement team understands the government sector and is committed to raising that level of understanding year after year. Other accounting firms may have specialists in other states or industry teams, but what really matters is the intent and ability to use available competent personnel as needed. Our firm and our team is 100% based in Tennessee as opposed to in another state. We have many years of cumulative governmental experience. We believe that you will not find this level of experience in any other firm in the state. It's our firm commitment to use our resources, our experience, and our knowledge of Tennessee, on a timely basis to serve the Town, and that sets us apart from other firms.

Extensive Experience in Serving Utilities

Crosslin has unparalleled experience serving utilities. We have been engaged by one of the largest utility in the United States. We provided cost accounting services to the Northeast Water Utility Sewer District in Cleveland, Ohio, in order to improve their management of commercial grease. Our engagement team members have also provided audit services to various utilities across the United States including the City of Brentwood Water and Sewer Department, City of Franklin Waste and Sewer Department, the Harpeth Valley Utilities District, the Gas, Water and Sewer Departments of the City of Clarksville and Clarksville Department of Electricity (CDE Lightband), Natural Gas and Acquisition Corporation of the City of Clarksville, and Nashville Electric Service. As a portion of the Metro Nashville audit, we audit Metro Water Services and the Department of Water and Sewerage Services Enterprise Fund. We also conduct special procedures for the Clean Water Nashville Overflow Abatement Program.

Other Important Factors

Crosslin is a Middle Tennessee-based accounting and consulting firm that works all over North America and brings fees into the state to be spent to support Tennessee businesses, services, and governments. Because we do not have an executive office in another city, partners spanning the globe, or mind-boggling liability insurance and litigation settlement costs, our fee structure provides for dramatically lower costs to our customers. Furthermore, the Town will not have to accept less expertise, quality, or responsiveness to realize those savings.

Our service philosophy provides significantly higher levels of hands-on senior leadership time on your audit compared to other firms which are highly leveraged with junior staffers. Our principals and managers/supervisors will be in the field working on your audit. Our Principal, Manager and Supervisor time is approximately 35% - 40% of our total budgeted time. Therefore, you will always have senior leadership in the field throughout the engagement. Our positive history and experience with the Town, as well as Tennessee Cities similar to the Town, make us a great choice.

We are committed to the delivery of superior customer service which includes proper planning and executing highly efficient audit services. We contribute well thought-out and constructive suggestions for your consideration. Part of our firm's mission is to attract and retain team members of the highest character who have the ability to interface with your team. We know your expectations of us will be very high, and we will not disappoint.



Final Thoughts

In these turbulent economic times, resources are scarce and needs are many. Governments are hard pressed to allocate the revenues to the many valuable services they provide to their citizens. Our proposal offers a viable solution: an audit team that equals or exceeds the expertise, quality, and responsiveness of local and national firms, but at a reasonable cost.

Please compare our experience with other firms. We believe that our vast governmental experience, our strong principal-driven service philosophy, and our experience, specifically with local Tennessee governments make us the best qualified firm to serve the Town of Thompson's Station. Additionally, our business relationship with other Middle Tennessee cities and our local presence give us strong common bonds with the Town.

* * * * *

These points are but a few examples of the credentials which make Crosslin the right team for the Town. We are confident that the services we offer will exceed your expectations, and that our commitment to outstanding customer service will reflect the same dedication with which the Town serves the citizens of Thompson's Station. We would appreciate the opportunity to work with the Town, and we look forward to developing our relationship with you.

Crosslin, PLLC fully understands the general requirements and the scope of work requested by the Town, as defined within the RFP. We are committed to performing the work within the timeframe set forth in the RFP.

I will serve as the authorized negotiator on behalf of this firm. I am authorized to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Town. My contact information is as follows:

Company Name:	Crosslin, PLLC
Attention:	Jennifer Manternach, CPA, Principal
Address:	3803 Bedford Avenue, Suite 103
City/State/Zip:	Nashville, Tennessee 37215
Phone:	615.320.5500
Fax:	615.329.9465
Email:	jennifer.manternach@crosslinpc.com

If you have any questions about any information in our proposal, please contact Erica Saeger, Audit Principal, or myself at 615.320.5500. We would consider it a privilege to continue to provide independent audit services to the Town of Thompson's Station.

Sincerely,

CROSSLIN, PLLC

Jennifer Manternach, CPA
Audit Principal



Why Should the Town Engage Crosslin?

1. Comfort Level and Commitment

With Crosslin, what you see is what you get! **The Town will continue to be an important customer of our firm. Crosslin is large enough to have the resources to serve you well and small enough to care. We are committed to every aspect of your satisfaction.** Our senior leadership team shows up and works hard every day to try to make us a better firm, and the same commitment applies to you. **We are a firm devoted to our people, our customers, and our profession.**

Other accounting firms may offer services similar to ours, but we believe Crosslin stands alone when it comes to relationships. To each customer we serve, we pledge a superior level of customer service. This pledge, combined with our technology, personnel, and substantial experience with government and not-for-profit audits, significantly distinguishes us from other firms.

We believe our experience with other cities and governments and their personnel during our tenure is the best evidence of our commitment and of our service philosophy. We have provided significant expertise, an experienced engagement team, timely performance, and cost effective services. We pledge to meet your expectations in a similar manner.

Our history and experience in auditing Tennessee governments, including the Town, means you will have a trusted business partner, with knowledgeable team members, who you can count on to serve the needs of the Town.

2. Reasonable Fee

The basis for quality audit work is not based on price alone, but upon highly experienced leadership which, when combined with extensive planning activities and a hands-on approach, leads to effective and efficient audit service delivery. We are better able to control overhead costs than larger, multi-office firms, and that ability has a direct, favorable impact on our rates. More favorable rates, combined with the above-mentioned factors and our deep experience with governmental entities, position Crosslin to provide highly cost-effective solutions for you. Other firms may submit lower prices, but you can count on Crosslin's relationship with the Town to be one of mutual respect and one that provides outstanding experience and customer service.



Why Should the Town Engage Crosslin? (continued)

3. Experience of Our Team

Serving cities and related governmental entities is our specialty. Our team has over 200 years of governmental experience among the Principals, Directors, and Managers alone. This is why Crosslin has served as the audit firm of choice for four of the 10 largest cities (3 of the top 5) in Tennessee. Our firm has also audited two counties in Middle Tennessee, which is unique.

Other accounting firms may have specialists in other cities or industry teams, but what really matters is the intent and ability to use available competent personnel as needed. It's our commitment to use our resources on a timely basis to serve the Town; that sets us apart from other firms. Our Governmental Services team remains relatively consistent by design, which benefits the experience level and efficiency of the audit process.

Trust is earned by actions, not words. It is earned by being vested in the audit process, and demonstrating the sense of urgency necessary to respond to an ever-changing Town structure and mission.

4. Principal and Manager Involvement

The Principals and Manager/Supervisors assigned to your engagement will be involved with you throughout the year. Crosslin's philosophy is to provide you with business partners who are available year-round to assist you. In addition, the senior leadership level reviews are performed on-site during fieldwork so that any questions or issues can be addressed and resolved on a timely basis.

Our Principals and Managers/Supervisors commit to spending significant hours (approximately 35-40%) on the engagement. This is not the traditional model for an accounting firm, but we find it to be more effective and successful than the traditional model. In addition to heavy principal and supervisor involvement, the engagement senior auditor will be onsite every day to supervise the auditors. Our audit approach focuses on frequent contact with the Town's management and the Board of Mayor and Alderman throughout the year.



Why Should the Town Engage Crosslin? *(continued)*

5. Service Dedication

We meet deadlines and deliver as promised. This is evidenced in our work with the Metropolitan Government of Nashville and Davidson County, the Cities of Brentwood, Franklin, Knoxville, and Clarksville. For all five instances, we were able to significantly improve the timing of their audits. For four of the five, we have submitted all reports within the Comptroller's deadline, which had not been done before our tenure.

You will always have an experienced and trusted principal committed to you. Our firm is the premier governmental and not-for-profit entity firm in Tennessee. Our team strives to consistently enhance service quality. We will do whatever it takes to help you accomplish your mission plan and to deliver superior services. Again, please ask our references.

“Since arriving in the Clerk’s Office, I’ve been extremely impressed with the expertise and professionalism exhibited by the Crosslin audit team. Their assistance and guidance has proven invaluable to our organization.”

Brenda Wynn
Davidson County Clerk



Our Experience with Governmental Organizations

Due to Crosslin's extensive governmental experience, a deeply rooted common body of knowledge has developed in those areas. As a result of our knowledge in the trends and accounting practices in the governmental field, we are able to answer virtually any audit question you may have as it arises. It is critical that your engagement team members be well versed in the pronouncements that are being continuously released by GASB.

We will always be available to the Town's management for any specialized consultation and support assistance on sensitive or highly specialized areas you may require.

When the Town of Thompson's Station requires a Uniform Guidance Single Audit, Crosslin has significant experience in performing these audits. Crosslin performs more than two dozen Uniform Guidance engagements annually, covering one-half billion dollars annually in federal award expenditures. Through our experience and training we are very familiar with the compliance programs and issues facing cities.

Our Government Management Team's Experience

<u>Name</u>	<u>Position</u>	<u>Years of Experience</u>
Dell Crosslin	Chairman	40+
David Hunt	Audit Principal	36
Erica Saeger	Audit Principal	14
Jennifer Manternach	Audit Principal	17
John Crosslin	Co-Managing Principal	22
Jason Sweatt	Tax Principal	32
Dan Warren	Tax Director	30
Curtis Payne	Senior Audit Manager	9
Katie Farris	Audit Manager	5
Konnor Amis	Audit Supervisor	4
		209 years

This chart demonstrates the depth of our team, if ever a change in assignments became necessary or desired by the Town.



Our Experience with Governmental Organizations (continued)

Similar Significant Engagements in the Last 36 Months

The following list details similar engagements to the Town which demonstrates our experience with transit and governmental entities of a similar nature.

Similar Engagements to the Town						
	Scope of Work	Years of Service	Engagement Principals/ Directors	Total Hours	Customer Contact Name	Phone Number
The Metropolitan Government of Nashville and Davidson County, Tennessee	CAFR Central Government OMB Single Audit Water and Sewer Public Schools School Activity Funds Pension Funds General Hospital Bordeaux Retirement	2010 - Present	John Crosslin David Hunt Dell Crosslin	7,000	Kim McDaniel Phil Carr	(615) 862-6114
City of Knoxville, Tennessee	Primary Government CAFR Knoxville Area Transit OMB Single Audit Knoxville Area Transit	2013 - Present	David Hunt Jennifer Manternach	1,400	Savanah Maupin	(865) 215-3022
City of Franklin, Tennessee Franklin Transit	Primary Government CAFR OMB Single Audit Water and Sewer Pension Fund	2011 - Present	Jennifer Manternach David Hunt	600	Kristine Brock	(615) 550-6691
City of Knoxville Pension System	Pension Plan CAFR	2014 - Present	Jennifer Manternach David Hunt	300	Kristi Fowler Paczkowski	(865) 215-1444
City of Brentwood, Tennessee	CAFR Primary Government Emergency Communication District	2015-Present	John Crosslin Erica Saeger	500	Karen Harper	(615) 371-0060
City of Clarksville, Tennessee	Primary Government CAFR Electric Department Gas Department Water and Sewer Natural Gas Acquisition OMB Single Audit Transit System	2013 - 2018	Erica Saeger John Crosslin Dell Crosslin David Hunt	1,500	Laurie Matta	(931) 645-7437

Previously, we also served the Nashville Electric Service for five years, Metropolitan Development and Housing Agency for ten years, Sumner County for ten years, Nashville Metropolitan Airport Authority for nine years. All entities rotated from Crosslin on good terms without any complaints.



Our Experience with Governmental Organizations (continued)

Experienced and knowledgeable business advisors are of paramount importance to your ability to operate effectively. To that end, working with organizations in the governmental arena is a specialty of Crosslin – we have been working with these types of entities for nearly 30 years. We currently serve more than 50 governmental and not-for-profit entities and organizations and provide them with a wide variety of services, including audits, internal control reviews, and management consulting. We work closely with our customers to ensure that their organizations run as smoothly and efficiently as possible. Our extensive experience provides us with understanding of the specific issues and risks faced by governmental entities.

Additionally, the members of our sizable audit team work with governmental customers on a daily basis; our Principals, Directors, and Managers combined have approximately 209 years of governmental experience among them. With unsurpassed experience in auditing governmental entities, Crosslin will undoubtedly provide you with unparalleled quality and immeasurable customer service.

Governmental Continuing Professional Education

Our firm devotes special resources to our governmental customers in an effort to keep them up to date on current events within the governmental and not-for-profit arena. In addition to our practical audit experience with these types of organizations, we have experience assisting our customers in the implementation of new accounting and reporting requirements, trends, and practices. Additionally, Crosslin annually hosts a two-day seminar in governmental and not-for-profit accounting and auditing. The City's accounting team will receive invitations to attend all of our educational conferences (free of charge) for which attendees receive CPE credit.

As a result of the governmental and not-for-profit seminar, the most current documents regarding pending technical matters and compliance with OMB Uniform Guidance are furnished to the Crosslin team in an organized manner. The entire Crosslin team meets the continuing education requirements.



Our Experience with Governmental Organizations (continued)

GFOA Certificate of Achievement Program

Crosslin has significant, in depth experience with GFOA's Certificate of Achievement Program should the Town decide to obtain the certificate. Our certificate holders include:

- Metropolitan Government of Nashville and Davidson County, Tennessee
- City of Brentwood, Tennessee
- City of Franklin, Tennessee
- City of Knoxville, Tennessee
- City of Knoxville Pension System
- City of Clarksville, Tennessee (prior)
- Metropolitan Nashville Airport Authority (prior)

With these governments, our work includes actual hands-on experience in addressing the voluminous GFOA requirements. We read the GFOA checklists, the Governmental Accounting, Auditing, and Financial Reporting ("Blue Book"), and attend financial reporting training, which are essential for appropriate presentations under the GFOA program. If ever a GFOA question arises, our resources include Caroline Walsh with Macias Gini & O'Connell LLP, BDO's National Governmental Accounting group, our membership in the AICPA Governmental Audit Quality Center, and Bruce Shepard, an AICPA nationally recognized leader in governmental accounting.

"The principals and staff at Crosslin are always professional and easy to work with during our annual audits. They are also sensitive to their clients' needs... They have vast knowledge of accounting rules and pronouncements across several industries."

*Edward Oliphant
Chief Financial Officer
Nashville Metropolitan Transit Authority*



Our Experience with Governmental Organizations (continued)

The list below highlights some of our team's current and prior governmental and not-for-profit customers.

**Cities/Counties and Related Entities/
Component Units**

- Town of Thompson's Station
- Metropolitan Government of Nashville and Davidson County*
- City of Franklin, Tennessee*
- City of Knoxville, Tennessee*
- City of Brentwood, Tennessee*
- City of Spring Hill, Tennessee
- City of Clarksville, Tennessee*
- Clarksville Department of Electricity Lightband
- Clarksville Gas, Water and Sewer*
- Natural Gas Acquisition Corporation
- City of Knoxville Pension System
- Metro Water and Sewerage*
- Metropolitan Government : Performance Audits for Metro Internal Audit Department and Metro Water Services
- Metropolitan Nashville Airport Authority*
- Murfreesboro City School System*
- Nashville Electric Service
- Metropolitan Development & Housing Agency*
- Harpeth Valley Utilities District
- Sumner County Government*
- Conference Center at Cool Springs

Transit Related Entities

- Metropolitan Transit Authority/Davidson Transit Authority (WeGo Public Transit)*
- Regional Transit Authority*
- Clarksville Transit System*
- Knoxville Area Transit*

**Denotes Uniform Guidance Single Audit*

Other Government and Not-for-Profits

- Nashville Area Chamber of Commerce
- Tennessee Baptist Convention (10 entities)
- General Council on Finance and Administration of The United Methodist Church (22 entities)
- Greater Nashville Regional Council*
- Church World Service*
- Cumberland Region Tomorrow
- Nashville Public Television
- Tennessee School Boards Association
- Tennessee Insurance Guaranty Association
- Purpose Preparatory Academy
- Intrepid College Prep School
- KIPP Academy Nashville*
- STEM Preparatory Academy
- Smithson Craighead Academy
- The Entrepreneur Center
- Welcome Home Ministries
- First Baptist Church Clarksville
- The Next Door, Inc.*
- United Methodist Women
- Mur-Ci Homes, Inc.
- Scarritt-Bennett Center

Universities and Colleges

- Freed-Hardeman University*
- Meharry Medical College*
- Bethel University*
- Welch College*
- Trevecca Nazarene University*
- Carson-Newman University*
- Union University*
- Fisk University*
- Maryville College*
- Martin Methodist College*
- Watkins College of Art & Design*
- Belmont University*
- Sewanee - The University of the South*



Our Experience with Governmental Organizations (continued)

Areas of expertise at Crosslin include the following:

- **Audits** provide assurance of an organization's financial performance and reporting and provide a basis for management to make informed decisions regarding operations.
- **Accounting and Business Solutions ("ABS")** provide for the additional needs and services for not-for-profit organizations, closely held and smaller growth-oriented companies. In addition to accounting (bookkeeping), tax and business advisory services, the ABS Department provides additional services such as frequent periodical financial performance reports and analysis and employee, and independent contractor compensation reporting.
- **Tax Services** include planning, preparation, and tax controversy support for individuals, corporate, partnership, fiduciary, not-for-profit, and trust entities. Our professionals take the initiative to anticipate impending problems, foresee potential opportunities, and develop effective solutions in time to realize their full benefits. We work with our clients to develop long-term tax strategies that will support their goals and place them in the most advantageous position for future growth.
- **Performance Audits** for education, religious, not-for-profit, foundation, and governmental entities are another service that Crosslin excels in because of our extensive knowledge and experience with these entities and their operations.
- **Internal Audit Reporting** assistance to management includes evaluating, modifying, and documenting internal controls for internal evaluations and for reporting requirements.
- **Forensics, Valuation and Litigation Support** is a suite of services executed by specifically certified professionals, with team credentials such as CPA, CFE, CFF, ABV, and CVA.
- **IT Governance** is a subset of organizational governance and focuses on the belief that the managers, directors and others in charge of the Town, must understand the role of IT in the organization. We are experts in helping management implement rules and regulations to control the IT infrastructure and develop practices to distribute responsibilities. We have not only reviewed IT governance, but we have also helped our customers create IT strategy committees, develop policies and procedures, define job roles, and perform IT risk assessments. In other words, we know how to adapt our procedures to the Town's objectives.



Our Experience with Governmental Organizations (continued)

Other Services We Provide to Governmental Entities

Our experienced and knowledgeable staff is equipped to provide more than just basic audit and tax services. We have worked with numerous customers by providing services to special water and sewage projects, performance audits, internal control assessments, cost accounting, among many other services. We have assisted one customer in particular with over \$2 billion dollar decree project monitoring the use and controls of their water and sewage systems to fix and avoid issues that occurred during a natural disaster. We understand the complexities of certain laws to protect human health and the environment.

The Crosslin team will be much more than your auditors. We will use every engagement as an opportunity to identify and communicate suggestions to enhance your operations and expand your service delivery opportunities.

AICPA Governmental Audit Quality Center

Our membership in the AICPA Governmental Audit Quality Center is noted below. The Quality Center is a prestigious group of accounting firms who are well versed in governmental auditing. Membership in the Quality Center is limited to certain firms meeting the eligibility criteria.



The AICPA Public Peer Report File is available on AICPA website at:
<http://peerreview.aicpaservices.org/publicfile/DocDefault.aspx>

Center Members:

Crosslin, PLLC
3803 Bedford Avenue, Suite 103
Nashville, TN 37215

Contact:

David Hunt
615-320-5500
david.hunt@crosslinpc.com



Peer Review

Crosslin's most recent issued peer review was in January 2017. In this peer review, Crosslin received the highest mark possible: a passing opinion with no comments. This peer review included our governmental/not-for-profit (Single Audit) engagements. Only a small percentage of accounting firms in the country receive this rating. Crosslin has received this same rating for eight consecutive peer reviews, spanning our entire 30 plus year history.

Crosslin has just finished its 2019 Peer review which is in review by the Accounting Regulatory Bodies stage. We are working toward another Passing Opinion with no comments. Few accounting firms in the country receive this rating. It is to be finalized and formally issued by the end of this month.

The American Institute of Certified Public Accountants invited all CPA firms to join and comply with certain stringent practice requirements in order to provide the public with the highest level of assurance that such firms conducted quality practices. Because our firm maintains the following standards, Crosslin is a member in good standing:

- Each member of our professional staff receives 40 hours of continuing professional education each year or 80 hours over their two year reporting period. We have BDO, AICPA, and internal training classes available to our team members.
- Each member of our auditing team biannually receives at least 24 hours of education directly related to not-for-profit/governmental auditing (including Single Audit training).
- The firm adheres to a strict system of quality control procedures by the Public Company Accounting Oversight Board ("PCAOB"), Employee Benefit Plan Audit Quality Center ("EBPAQC"), and the American Institute of Certified Public Accountants ("AICPA"). As noted, we are members of the Governmental Audit Quality Center ("GAQC").

Our procedure is to include a concurring Principal review of your issued financial statements and reports to assure quality and timely performance. We have a formal internal control system which includes customer acceptance procedures, second principal reviews, consultation procedures, mentoring, internal inspections, approved continuing education requirements, industry seminars, etc., to mention some of the elements of our internal control system.

Crosslin has worked hard to continually develop the firm and our team members. We do, however, look for ways to continually improve the way we do business, and therefore, better serve our customers.

The January 2017 peer review letter of Crosslin follows. If selected, as your auditors, we will provide you with the most current peer review letter, once it has been finalized.



JAYNES REITMEIER BOYD & THERRELL, P.C.
Certified Public Accountants
5400 Bosque Blvd., Ste. 500 | Waco, TX 76710
P.O. Box 7616 | Waco, TX 76714
Main 254.776.4190 | Fax 254.776.8489 | jrbt.com

System Review Report

January 11, 2017

To the Principals of
Crosslin, PLLC
and the Peer Review Committee of the Tennessee Society of CPA's:

We have reviewed the system of quality control for the accounting and auditing practice of Crosslin, PLLC (the firm) in effect for the year ended August 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans and examination of service organizations (Service Organizations Control SOC 2 engagements).

In our opinion, the system of quality control for the accounting and auditing practice of Crosslin, PLLC in effect for the year ended August 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Crosslin, PLLC has received a peer review rating of *pass*.

Jaynes, Reitmeier, Boyd & Therrell, P.C.



Peer Review (continued)

State of Tennessee Regulatory Reviews

Crosslin performs numerous engagements for governmental entities, not-for-profits, and college/university customers which are governed under contracts with the State of Tennessee. Every audit submitted to the State has a desk review performed. There have been zero engagements not accepted by the State.

Crosslin has submitted all required documents annually to the State of Tennessee for each customer for regulatory review. 100% of our submissions have been accepted the first time. Occasionally, there are comments from the State requesting additional information to be included in future years' accountants' report or the financial statements. There were no material comments regarding the audits or submitted financial statements.

Independence

Maintaining independence in both fact and appearance and in accordance with the American Institute of Certified Public Accountants ("AICPA") and other standards is a fundamental element of our quality control. Each new customer is subject to a determination of independence as part of our normal customer acceptance procedures. This statement serves as confirmation that Crosslin, PLLC, are independent accountants with respect to the Town of Thompson's Station, Tennessee. We will maintain independence in the performance of all of our services. The firm, all principals and all personnel assigned to the engagement are independent under *Government Auditing Standards* No. 3, Independence, and Rule 101 of the AICPA Code of Professional Ethics, including Ethics Interpretation 101-10.

"Utilizing Crosslin for the past five years has truly been a great experience. Their staff are knowledgeable, professional, and most importantly easy to work with. During fieldwork, their staff worked diligently to gain an understanding of our operations and were observant of our work schedule while still completing their scheduled tasks on time."

Anthony J. Neumaier
Office of Management and Budget
Metropolitan Nashville and Davidson County



Overview of the Firm

Crosslin is a firm of accountants, auditors and consultants located in Nashville, Tennessee. We have approximately 60 team members, 10 of whom are principals and directors in the firm, and we serve customers all over the United States as well as internationally.

Our firm was founded in 1987 by Chairman Dell Crosslin, David Hunt, and two other CPAs with the desire to provide organizations with an alternative to the national accounting firm options. Several of the founding team came from “Big Four” firms and believed that a regional firm with national firm resources could provide quality service to organizations with more reasonable fees, more personal attention, and with a greater sense of urgency to deliver services to our customers. As national firms directed their focus to SEC and larger customers, Crosslin set out to serve governmental entities, not-for-profits, utilities, real estate, construction, educational institutions, universities, and privately-owned companies, as well as to provide alternative services to the SEC market. Our firm has elected to register with the Governmental Audit Quality SIBF/GNF (“GAQC”), the Employee Benefit Plan Audit Quality Center (“EBPAQC”) of the American Institute of Certified Public Accounts (“AICPA”), and the Public Company Accounting and Oversight Board (“PCAOB”). We believe these memberships demonstrate our commitment to excellence in serving our customers.

Overall, our firm is ranked in the top firms in Middle Tennessee. Crosslin has been named “Best in Business” and one of the “Best Places to Work” finalists in Middle Tennessee by the *Nashville Business Journal*. Crosslin recruits the best team members available without regard to race, religion, sex, or disabilities. Our team members are a diverse group of extremely talented individuals dedicated to outstanding service and the complete satisfaction of every customer we serve.

Crosslin is an active and contributing member of our community and the communities we serve, with team members involved in numerous not-for-profit organizations as board members, advisors, officers, and volunteers. We have been longtime supporters of governmental and not-for-profit organizations and initiatives, constantly encouraging our team members, customers, and colleagues to do their part and give back to help others.

Crosslin provides business assurance, tax, and advisory services to organizations in a myriad of industries, including governments, religious organizations, not-for-profit, foundations, education institutions, real estate, construction, venture capital entities, governmental entities, healthcare, major privately-owned businesses, professional services, manufacturing, and distribution. The BDO Alliance gives us access to hundreds of professionals, if needed. Our professionals possess the depth of experience and capabilities necessary to deliver outstanding service on each and every engagement, regardless of its scope or complexity. Through our hands-on approach and commitment to superior customer service, Crosslin and its subsidiaries can truly do more so your organization can be more.



Overview of the Firm (continued)

Community Support

One of the ways we measure the firm's success is by our community involvement. Crosslin is deeply rooted in the state in which we live and serve. Team members donate their time and talents to serve on various boards and advisory committees; monetary contributions are made to support programs and services; volunteer hours are given to promote charitable causes.

Additional Information

- Have audited the Antiques and Garden Show of Nashville benefiting **Cheekwood Botanical Gardens and the Economic Club of Nashville Charities** for over five years.
- Supports **Young Leaders Council** and has sponsored numerous team members as they complete training and serve on a not-for-profit board.
- Sponsors teams for such events like **Susan G. Komen More Than Pink Walk, Moosic City Dairy Dash, Soles4Souls shoe drives, Second Harvest Food Bank BITE Hunger,** and **United Way's Backpacks for Hunger.**

NASHVILLE BUSINESS JOURNAL

NASHVILLE BUSINESS JOURNAL CORPORATE Giving Awards 2014 | 2015 | 2016

Winner in Professional Firm Category BUSINESS WITH PURPOSE AWARD Lipscomb University | 2016



Overview of the Firm (continued)



Nashville Public Television



Soles4Souls



Saint Thomas Holy Family Health Center



Interfaith Dental Clinic



United Way



Susan G. Komen Race for the Cure



Overview of the Firm (continued)

Outstanding customer service. Our reputation depends on it.

Do more. Be more.

Crosslin is committed to doing more, so our customers in turn can be more.
Crosslin is also committed to the community in which we live and serve.

Distinguished. Superior. Excellent. There are countless ways to describe the service that accounting and consulting professionals should provide, but at Crosslin, we have our own word for it: outstanding. It describes who we are, what we offer, and what we strive to be.

From its inception, Crosslin has had one fundamental objective at the core of its operations: to provide outstanding service to our customers. On a daily basis, our team members carry out this service commitment according to our core values:

CROSSLIN CORE VALUES

DO WHAT IT TAKES, CONNECT PERSONALLY – We structure our service approach around hands-on involvement by our principals, directors and managers, to build and maintain a long term relationship. We want to be more than your accountant, we want to be your partner.

TAKE OWNERSHIP AND MAKE IT BETTER – We are committed to ensuring the continuity of personnel assigned to each engagement. We strive to retain talented and knowledgeable professionals who are willing to make long-term commitments to the firm and to our customers.

INNOVATIVE AND SELF MOTIVATED, TAKE ON THE CHALLENGE – Your accounting advisor must do more for you than simply complete the engagement. We actively search for ways to enhance your operations and to offer new ideas to expand your business opportunities.

TRUST- I'VE GOT YOUR BACK – Open lines of communication and regular meetings are essential to understanding your needs and expectations. Our accessibility and our technical expertise create a powerful combination that enables us to keep our promise of quality, innovation, and diligence.

SHOWTIME - We don't believe in dress rehearsals. Every day is the performance.



Overview of the Firm (continued)

In keeping with our pledge to deliver outstanding customer service, we propose the following as guidelines for success:

OUR COMMITMENT TO YOU

We will respect the confidentiality of our working relationship.

We will act with integrity, honesty, and openness at all times.

We will assist you at the time of your call or will return your phone calls promptly.

We will meet agreed-upon deadlines.

We will alert you of any circumstances beyond our control that may interfere with the work in progress.

Our fees for any assignment will always be disclosed in advance.

YOUR COMMITMENT TO US

You will give us cooperation, responsiveness, and follow-through.

You will be accessible to us within the time frames upon which we have agreed.

You will give us all of the information we need to do our work in a timely manner.

You will be open, frank, and honest with us at all times.

You will let us know immediately of any concerns about our work together.

You agree to listen to any advice we offer. It is your decision whether the advice is implemented.



Overview of the Firm (continued)

Selecting an accounting and consulting firm is one of the most important business decisions a government entity has to make. You want and expect timely and accurate service, of course, but this is just the beginning. You want to develop a relationship with the firm with whom you choose to work. You must be able to trust in your firm, in your engagement team, and in the quality of work that the team provides. You need more than just someone to get the work done. You want to choose the one firm which will best address your interests and the interests of the citizens you serve.

Other accounting firms may offer services similar to ours, but Crosslin stands alone when it comes to relationships. To each customer we serve, we pledge a level of customer service you simply cannot receive from another firm. This pledge, combined with our firm structure, technology, personnel, and substantial experience with governmental audits, distinguishes us from other firms.

Involvement of Principal-In-Charge

Crosslin was founded on the belief that exceptional service can and should be delivered on all levels. Our principals enjoy having frequent interaction with their customers and we are committed to maintaining this philosophy.

Principal-in-Charge, Jennifer Manternach, will be heavily involved with the Town throughout the year and will visit the Town premises on a regular basis. Crosslin's philosophy is to provide you with a business partner who is available year-round to assist you. In addition, the reviews are performed on-site during fieldwork so that any questions or issues can be addressed and resolved on a timely basis. There will always be a senior level CPA on site to supervise and answer any questions that may arise; therefore, we confirm that we will provide adequate supervision for day-to-day activities during the engagement.

"I want to compliment your organization and your staff members that participated in our most recent audit cycle. They were exceptional in their professionalism and their communication skills. Many of our Department Directors were effusive in complimenting the manner in which your employees conducted themselves... Your associates, while being thorough and diligent in their tasks, were friendly, unobtrusive and sensitive to the competing time-constraints on our Directors and their employees."

Russell B. Truell
Former Assistant City Administrator, CFO
City of Franklin



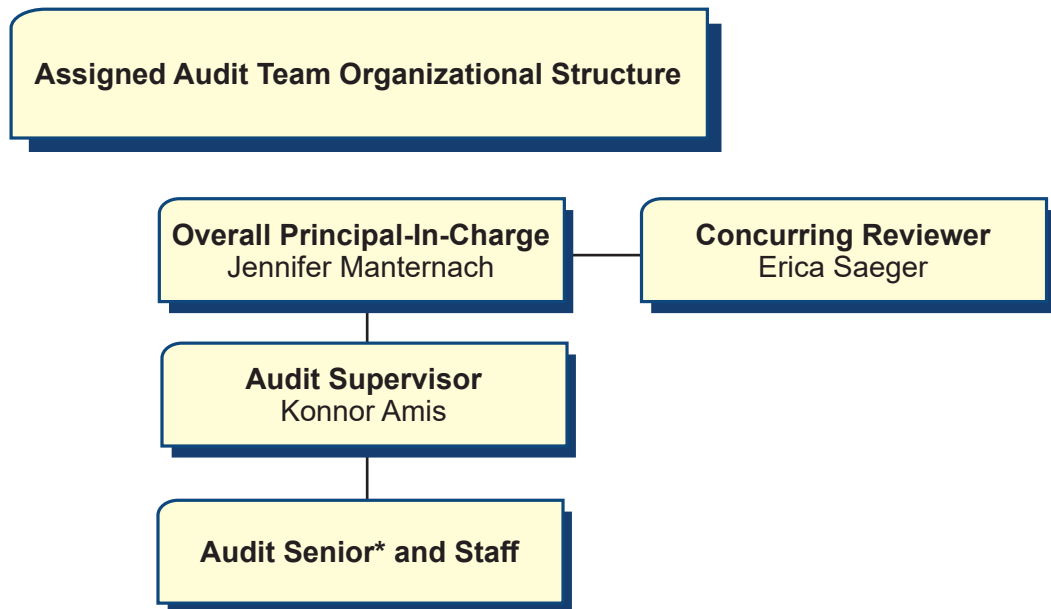
Proposed Engagement Team

Our Leadership Team

Our greatest strength is our people, and our firm was founded with the fundamental belief that we must deliver nothing less than outstanding customer service on each and every engagement. It is only through the dedication of our talented and knowledgeable team that we are able to maintain this service approach. We believe that there is simply no substitute for personal business relationships built on solid communication and timely interaction.

Our assembled team includes representation of Crosslin with the intent to provide the Town with the best service possible. To that end, we have carefully selected the following team of professionals to serve the Town. Each member of our customer service team has extensive experience with governmental entities and compliance procedures. Additionally, our team members are licensed CPAs. All team members have received no less than 16 hours per year of continuing education focusing solely on governmental and Uniform Guidance audit procedures.

Crosslin's Nashville office will provide all staff resources. In addition, all Principals assigned to the Town's audit are licensed to perform audits within the State of Tennessee.



*The senior will be in the field 100% of the time that fieldwork is scheduled.



Qualifications of the Assigned Team

Jennifer Manternach, CPA Audit Principal

Jennifer had more than 10 years of both public and private accounting prior to joining Crosslin in 2011. She is well versed in both audit and tax for not-for-profit entities, governmental, educational, and privately-owned organizations. Other industries served by Jennifer include manufacturing and small businesses. Jennifer also monitored internal controls and compliance for several businesses.

Customers served by Jennifer include the City of Knoxville (including preparation of the City of Knoxville's CAFR), the City of Knoxville Pension System, the City of Franklin and Metro Nashville Public School CAFR, Greater Regional Nashville Council, Town of Thompson's Station, Cool Springs Conference Center, Fisk University, Tennessee Baptist Adult Homes, Mur-Ci Homes, Inc., Tennessee Family Solutions, Safe Haven Family Shelter, Church World Service, Grace Adult Homes, Inc., Instruction Partners, Branch Alliance for Diversity, Latinos for Education, PAVE, Nashville Entrepreneur Center, Social Enterprise Alliance, Intrepid College Prep Charter School and Purpose Prep Charter School.

Jennifer serves as the Treasurer and Chair of the Finance Committee for End Slavery Tennessee and is a former a board member for the Brentwood Family YMCA. Jennifer also serves on the Scholarship Committee of the Tennessee Society of CPAs. Jennifer is also a graduate of the Young Leaders Council.



Education

Bachelor's Degree, Luther College

Licenses & Certifications

CPA, Tennessee, Illinois, and California

Professional Associations

Member, American Institute of Certified Public Accountants

Member, Tennessee Society of Certified Public Accountants

Other Activities

Treasurer and Chair of the Finance Committee, End Slavery Tennessee



Qualifications of the Assigned Team (continued)

**Erica Saeger, CPA, MBA
Audit Principal**

Erica has been with Crosslin for 14 years. During that time, she has participated in the audits of a variety of industries including not-for-profit entities, government, higher education, religious organizations, distribution, manufacturing, real estate, government, higher education, public companies, and many other business entities.

Some of the customers served by Erica include the City of Spring Hill, Metropolitan Transit Authority, Regional Transportation Authority, the Metropolitan Government of Nashville and Davidson County, Town of Thompson Station, City of Clarksville, Clarksville Gas, Water and Wastewater Departments, CDE Lightband, Natural Gas Acquisition Corporation, Tennessee School Boards Association, the General Council on Finance and Administration of The United Methodist Church (20 agencies/entities), North Carolina Conference of The United Methodist Church, the Foundation of the North Carolina Conference of The United Methodist Church, United Methodist Women, the Tennessee Baptist Convention (10 entities), The Roman Catholic Diocese of Nashville, Scarritt-Bennett Center, The Kentucky Annual Conference of The United Methodist Church, and Metropolitan Nashville Airport Authority.

Erica is the chair of our firm's Fun Committee, which is responsible for various outings for team members and their families, as well as luncheons and other firm celebrations. She is also an avid supporter of the Susan G. Komen "More Than Pink Walk." Erica participated in the Nashville Young Leaders Council program in 2014. She serves as Treasurer of the Susan G. Komen (Komen Central Tennessee Affiliate) Board and also serves on the Executive Committee, Finance Committee, and Greater Nashville Regional Advisory Council.



Education

Bachelor's Degree,
Middle Tennessee State
University

Master's Degree, Middle
Tennessee State University

Licenses & Certifications

Certified Public Accountant,
Tennessee

Professional Associations

Member, Tennessee Society of
Certified Public Accountants

Member, American Institute of
Certified Public Accountants

Other Activities

Susan G. Komen, Board of
Directors, Treasurer

Nashville CABLE,
Finance Committee



Qualifications of the Assigned Team (continued)

Jason C. Sweatt, CPA Managing Tax Principal

Jason has more than 30 years of experience in public accounting, with most of his career spent in leadership positions for international accounting firms. He has led sectors of tax practices from local to global levels while solving problems and setting up systems to manage tax risk and increase efficiencies. Jason has served at all levels of tax management, working with both business and individual customers solving complex issues and day-to-day needs. His industry experience includes not-for-profit, manufacturing, distribution, retail, wireless services, healthcare, fabrication, construction, professional services, software and technology, and closely-head ventures.

Jason currently serves on the leadership council and technology advisory committee for the Georgia Society of Certified Public Accountants. Sweatt has served on the board of directors, the legislative advocacy and regulatory committee, an ad hoc committee for Department of Revenue matters, and a state and local tax committee for the South Carolina Association of Certified Public Accountants (SCACPA). He has been recognized as one of the 100 Top Influential People in Accounting by the SCACPA and received the President's Award and a Special Commendation for Exemplary Leadership and Selfless Service from the same association.

Jason lectures on many topics related to state and local taxes and has published numerous tax-centered articles. He received his bachelor's degree in accounting from Berry College. He is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, and the Tennessee Society of Certified Public Accountants.



Education

Bachelor's Degree,
Berry College

Licenses & Certifications

Certified Public Accountant,
Tennessee and Georgia

Professional Associations

Member, Tennessee Society of
Certified Public Accountants

Member, Georgia Society of
Certified Public Accountants

Member, American Institute of
Certified Public Accountants



Qualifications of the Assigned Team (continued)

**Konnor Amis, CPA
Audit Supervisor**

Konnor has been with Crosslin since 2016. During that time, he has participated in the audits of a variety of industries including not-for-profit, government, education and many other business entities.

Customers served by Konnor include STEM Preparatory School, Intrepid College Prep, Welch College, Freed-Hardeman University, Union University, Thisbe & Noah Scott Foundation, North Carolina Conference of the United Methodist Church, Long Hollow Baptist Church, Christian Leadership Concepts, Tennessee Business Leadership Council, National Guard Association of Tennessee, The Next Door, Inc., Governor's Books from Birth Foundation, Latinos for Education, Sevenzo, Complete Tennessee, Tennessee Baptist Children's Home, Tennessee School Boards Association, the City of Clarksville, Scarritt Bennett, Town of Thompson's Station, Metro Transit Authority, and Metro Nashville Clean Water.

Konnor received his Bachelor of Science in Accounting from Jacksonville State University. He also received his Master's Degree in Accounting from the University of Alabama. He is a Certified Public Accountant in Tennessee. Konnor is an active of Crosslin's Community Service Committee and participates in many of our company activities.



Education

Bachelor's Degree,
Jacksonville State University
Master's Degree,
University of Alabama

Licenses & Certifications

Certified Public Accountant,
Tennessee, Georgia

Professional Associations

Member, American Institute of
Certified Public Accountants



Audit Approach

Through our deep experience in serving governments, we have developed and tailored a specific and comprehensive audit approach. Our approach is based on the structure of the PPC governmental audit approach which is used for the audits of governmental entities across the country. Our risk-based approach appropriately addresses the requirements of generally accepted auditing standards (including AICPA Risk Assessment Standards), as well as the standards applicable to financial audits contained in *Government Auditing Standards*, as issued by the Comptroller General of the United States and the compliance requirements described in OMB Uniform Guidance, if necessary. The approach entails an analysis of business and audit risks that lead to a focused audit effort and has also been designed to address risk, and those matters which we believe will be of particular importance to management, Mayor and Board of Aldermen and the citizens of the Town of Thompson's Station. As conditions change, we will continue to enhance our understanding of critical business and audit areas through comprehensive audit planning and risk assessment.

Throughout the audit process we gain knowledge which, combined with our experience and expertise, provides us with a unique insight into the Town's operations. It also provides us with opportunities for identifying improvements, not only with respect to accounting and information systems, but also regarding broader and often more significant areas such as organizational structure and financial planning. Our experience allows us to also be a resource for the Town and provide specific suggestions and industry advice. Our approach is designed not only to satisfy professional auditing standards, but also to add value and meet the needs of the Town.

We developed our audit approach based on technical resources and our experience auditing governmental entities over many years. The key element in performing a successful audit is to have knowledgeable professionals who know the industry and business environment. In order to perform the audit timely and meet or precede your deadlines, we will work closely with your staff while planning the engagement.

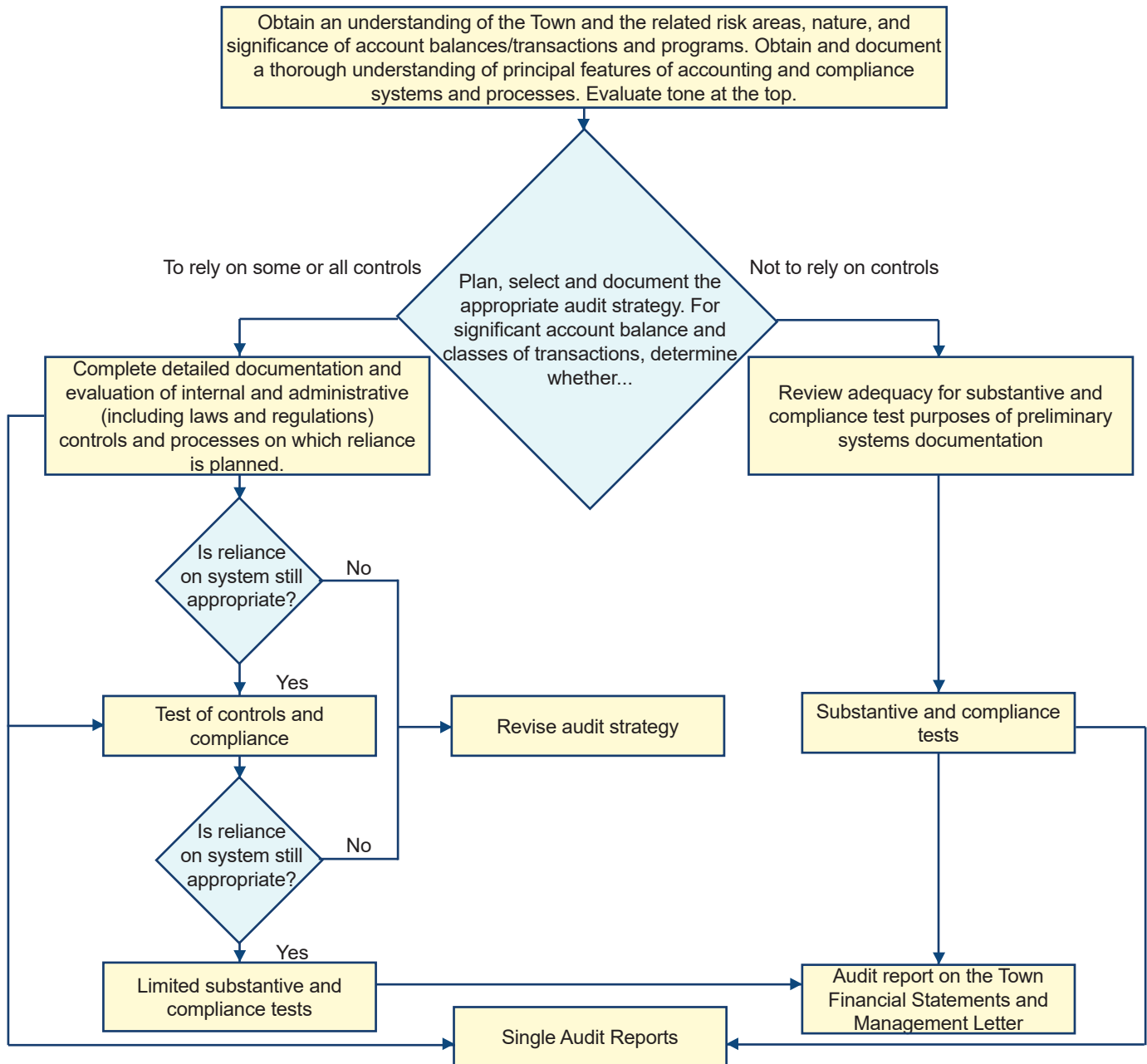
We believe that the audit approach is appropriate, comprehensive and specifically tailored to the Town and its mission in the context of its strategic plan.



Audit Approach (continued)

There are four integral components to the Town's audit: the financial statement audit; the OMB Uniform Guidance Single Audit (if required); the consideration of compliance with laws and regulations; the reporting and communication of the results of our audit and quality assurance.

The following is a graphical summary of our audit approach for the Town:





Audit Approach (continued)

FINANCIAL STATEMENT AUDIT

Financial Statement Audit Planning and Risk Assessment

Our audit planning emphasizes risk assessment in terms of financial statement assertions and the design of audit tests that are responsive to the identified risks. This process takes place in the following steps:

- Building on our understanding of the Town's operations, relationships, and services
- Identifying and assessing external and internal business risks and their possible impact on the Town's financial statements
- Identifying key financial statement assertions related to significant account balances, classes of transactions and estimates
- Assessing the specific risks that pertain to key financial statement assertions, and the risk of material misstatement and non-compliance due to fraud
- Developing auditing procedures designed to respond specifically to the identified risks

Understanding of the Town's Operations

Our firm places significant emphasis on understanding our customer, its operations, and the impact on our audit. The key element of effective audit planning is our thorough understanding of all of the Town's operations. This includes operating environment, accounting, and internal accounting control structure, and financial position. Our years of experience with governments will help us quickly capture the relevant information to develop a detailed understanding of these elements. Therefore, we can effectively assess risk, identify the nature of significant account balances/transaction classes, and design efficient and effective audit tests and procedures.

Business Risks

The identification, evaluation and management of business risks that may affect the operations of the Town and impact its financial statements is essential to the fulfillment of its mission. We will identify and test the systems and processes that the Town has in place to manage these risks.



Audit Approach (continued)

FINANCIAL STATEMENT AUDIT (continued)

Financial Statement Assertions

Audit planning also must assess risk in relation to financial statement assertions. As your auditors, we will gather sufficient, appropriate audit evidence to provide a reasonable basis for expressing our opinions about these assertions embodied in your basic financial statements. The nature of audit evidence that we require (i.e., direct or indirect) depends upon the nature and importance of the assertion. We will gain an understanding of the attributes and internal controls over financial reporting and will test the significant controls and their effectiveness. Direct substantive tests will be performed for certain significant financial statement assertions (i.e., those assertions which, due to their nature, are likely to be important to users of the financial statements). The nature and design of those substantive tests will vary and depend on the results of process and control testing.

Audit Risk

Risk assessment is the essential element in the audit planning process. When a reliable risk profile is developed and appropriate risk-assessment decisions are made in the initial planning process, the amount of testing can be correlated with each audit area's relative risk. The result: a more focused, efficient, and effective audit.

Audit risk is a function of the risk that the financial statements prepared by management are materially misstated and the risk that the auditor will not detect such material misstatement. We consider risk in our internal controls assessment and testing and in selecting particular substantive tests to achieve our audit objectives. We are acutely interested in limiting overall audit risk to an acceptable level. The nature, timing, and extent of our auditing procedures will be correlated with our assessment of risk. The extent of our substantive audit tests will be directly related to our assessment of risk prior to performing such tests.

Our audit approach classifies the risk of error into two categories - high risk and normal risk - and identifies factors that affect assessment of the risk or error. These factors can be classified into two broad groups: overall risk factors and risk factors specific to account balances or classes of transactions, which include the related internal accounting controls, the nature of the transaction(s) and any errors found in the past.

"The Crosslin staff consists of knowledgeable professionals who possess the ability to work with our organization in a team-oriented environment. The comfort level we have achieved since working with Crosslin is invaluable. We always have a "go-to" person which allows us the luxury of concentrating on other areas of our business. Crosslin always goes above and beyond any service we'd expect."

*Tammy Grissom, Ed.D
Executive Director
Tennessee School Boards
Association*



Audit Approach (continued)

FINANCIAL STATEMENT AUDIT (continued)

Audit Risk (continued)

Crosslin has assembled a dynamic team of professionals in our Information Technology (IT) department. As part of our risk assessment, we will evaluate the Town's electronic data processing (EDP) environment in accordance with *Government Auditing Standards* and AICPA guidelines. The objectives of these reviews are to (1) obtain an understanding of relevant systems controls to identify areas that could pose potential auditing risks, (2) determine whether sufficient controls are in place to protect the integrity and reliability of financial data, (3) determine the capability of the core financial management system in carrying out financial data processing, and (4) test the systems controls for the core financial management information systems.

Response to Audit Risk

We will tailor our specific auditing procedures for the Town to correspond with the significance of the financial statement assertions and our assessed levels of risk. If processes and controls are determined through testing to be effective and operating properly, analytical review procedures may provide the required assurance regarding many financial statements assertions; however, tests of details are necessary for some assertions in order to limit audit risk to acceptable levels.

We plan to gain an understanding of, and test through sampling, internal controls for the following processes:

- Risk assessment
- Monthly and annual financial reporting
- Information technology and security
- Manual journal entries
- Bank reconciliations
- Cash receipts
- Revenue recognition, especially with respect to property taxes, state shared taxes, and grants
- Cash disbursements, including payroll and budgeting
- Expenditure/expense recognition
- Capital assets
- Long-term debt
- Federal grants and funds and related accounting issues

Our sample sizes for internal controls will generally be 25 - 40 items to be selected using sampling methodologies accepted.



Audit Approach (continued)

FINANCIAL STATEMENT AUDIT (continued)

Response to Audit Risk (continued)

In addition, we will perform detailed testing including, but not limited to, inspecting original source documents, sending confirmations, etc., for certain significant accounts and transaction classes that extend across several opinion units, as follows:

- Cash and cash equivalents, including restricted accounts
- Capital assets
- Property tax, sales tax, and state shared receivables
- Deferred outflow and inflow of resources
- Accounts payable and accrued liabilities
- Classification of net position and fund balances under GASB 34 and 54, respectively
- Long-term liabilities
- Tax revenues
- Grant revenues and contributions
- Interfund transactions
- Proprietary fund revenues and expenses
- Report components and note disclosures
- Impact of new GASB pronouncements or other regulations

Sample sizes will vary from 1 - 40 items for the testing areas above depending on the type of substantive test. Samples of large populations will generally be 25 - 40 items. Assuming the results of our testing noted above support our preliminary risk assessments, we will augment testing with limited additional procedures consisting of analytical review and other procedures to satisfy ourselves that the risk of material misstatement and non-compliance is at an appropriately low level for us to render our opinion.

Assuming the results of our testing noted above support our preliminary risk assessments, we will augment testing with limited additional procedures consisting of analytical review and other procedures for the respective opinion units to satisfy ourselves that the risk of material misstatement and non-compliance is at an appropriately low level for us to render our opinions.



Audit Approach (continued)

FINANCIAL STATEMENT AUDIT (continued)

Performing Work on Related Areas Together

Performing work on related audit areas together results in significant efficiencies. Identifying systems and processes where this can be done is, an important part of our audit planning. Having members of the engagement team performing all related work together reduces the time learning the Town's systems and gives us a more complete and cohesive understanding of the Town's transactions and processes.

Computer Assisted Audit Techniques

We apply computer-assisted audit techniques on most engagements and expect to do so on the Town engagement. These techniques minimize manual-effort in the audit process for both the auditors and the customer. We have the capability to electronically transfer data from a customer's system, permitting us to perform audit procedures more effectively and efficiently. We use several software packages, most notably CaseWare, Suralink*, and Thomson PPC CheckPoint and related products.

*Our online portal/platform, Suralink, allows both our client and our teams to easily collaborate in real-time to make requests, transfer documents, track engagements, and assign tasks. The software was specifically designed for CPA firms and their clients. Some of the key features of Suralink include: Centralization of the PBC Listing, State of the Art Encryption, Dashboard, Timeline & Notifications, Specified Access for Users on the Team, Customization of the PBC Listing at Any Time, Increased Communication, Drag & Drop Files, and Any File Size & Type. If selected as your auditors, we will send you a tutorial video for Suralink and we will be happy to walk you through any or all aspects our online portal/platform.

"WOW!! The audit reports just arrived. We are blown away with how great they look! You have outdone our expectations several times over. Thank you so much. We are proud to hand out this report! Your humility and professionalism has been evident in all your work and is now evidenced once again in the report itself! THANK YOU!"

Lynn Stokes
Former Director of Internal Audit
City of Clarksville



Audit Approach (continued)

SINGLE AUDIT APPROACH - UNIFORM GUIDANCE, IF APPLICABLE

The Town's functions are partially funded through various federal award programs. When these federal awards exceed the single audit threshold, an important part of our audit approach will focus on the internal controls and compliance with the requirements of these programs.

The Office of Management and Budget (OMB) Uniform Guidance requires the auditor to use a risk-based approach to determine which federal programs are major programs. Our risk-based approach includes consideration of current and prior audit experience and results, oversight by federal agencies, and pass-through agencies and the inherent risks of the federal programs. The risk-based approach is designed to focus the Single Audit on higher-risk programs (major programs).

Our firm specializes in Uniform Guidance audits. We invest significant time training and learning grant programs. We perform numerous Uniform Guidance audits on an annual basis, covering more than one-half billion dollars in federal awards. Additionally, through our experience with similar Tennessee cities, we have experience in auditing many of the programs that could impact the Town of Thompson Station. We understand the purpose, complexities, and requirements of the programs.

Through our membership and participation in the AICPA's Governmental Audit Quality Center and our experience, we believe that we are uniquely qualified to analyze the requirements of the programs and to test them appropriately.

We have, through the audits of our various other governmental clients, the experience of auditing the Federal award programs from the Department of Transportation for which the Town of Thompson's Station currently expects to receive funding.

"Crosslin has made it their mission to know our organization and our industry. They help us keep up with the ever changing government and industry compliance demands. As a small independent nonprofit, having Crosslin as a partner and a resource is invaluable. They definitely go above and beyond: you have probably seen them answering phones during our pledge drives!"

*Kathy McElroy
VP & CFO
Nashville Public Television*



Audit Approach (continued)

SINGLE AUDIT APPROACH (continued)

A summary of our audit procedures with respect to Single Audit compliance testing, when applicable, follows:

1. Planning

- Obtain a listing of all federal program expenditures and identify major programs for testing through application of the risk-based audit approach for federal programs
- Review contracts, agreements and the OMB *Compliance Supplement* to determine appropriate compliance requirements to test
- Arrange preliminary meeting with grant/program coordinators and various staff to discuss audit process and communicate our needs
- If necessary, discuss audit procedures and any special concerns with the respective federal awarding agencies
- Obtain an understanding of monitoring system for assistance programs

2. System Understanding and Documentation

- Rely to the extent possible on information and testing obtained in the planning for the financial statement audit
- Identify administrative controls to address program requirements
- Obtain an understanding of the financial program reporting system
- Evaluate and test the five COSO elements of controls for major programs. It is our approach to perform both internal control and program compliance tests utilizing the same sample of transactions (dual purpose testing).

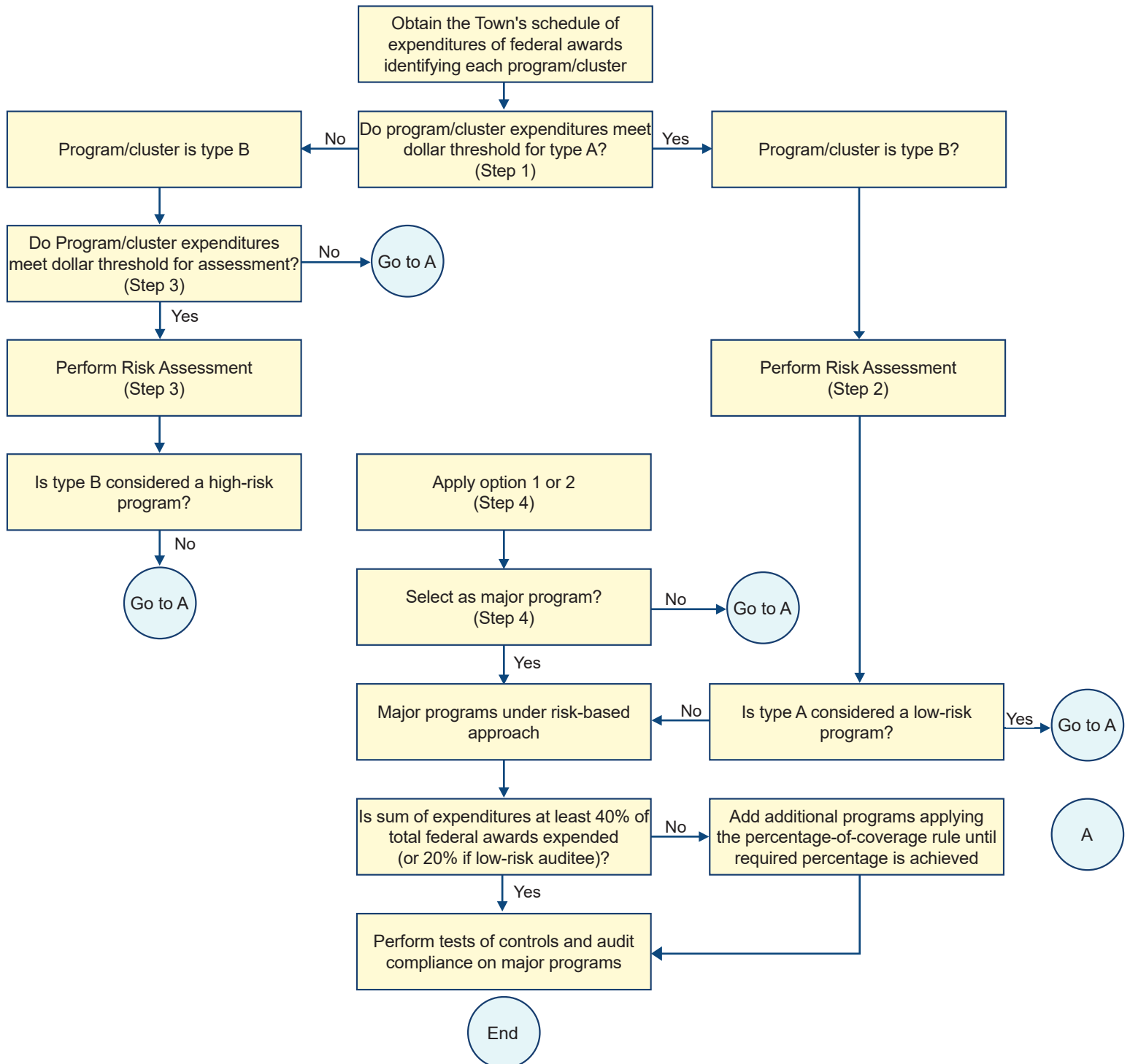
3. Detailed Testing and Quality Control

- Test a representative sample of transactions from major programs for propriety and compliance with laws, regulations, contracts, grants and specific program requirements
- Conduct compliance tests to verify administrative controls work effectively and as documented
- Review regulatory reporting
- Draft reports of findings, if any, and discuss with program coordinators and Town management
- Perform two principal reviews of workpapers and reports
- Include appropriate reports on internal controls and compliance in the Town's Single Audit reports and report to those charged with governance



Audit Approach (continued)

SINGLE AUDIT APPROACH (continued)





Audit Approach (continued)

COMPLIANCE WITH LAWS AND REGULATIONS

An important element of an audit performed in accordance with *Government Auditing Standards* is consideration of the Town's compliance with laws and regulations. Our audit approach to determine the laws and regulations that will be subject to our testwork includes a thorough understanding and application of the following:

1. Statement on Auditing Standards (AU-C Section 935):

We will apply the guidance in AU-C Section 935, "Compliance Audits."

2. Specific Audit Program - Laws and Regulations:

We will complete our specific audit program designed to identify the laws and regulations with which the Town must comply, as well as test the compliance.

3. Provisions and Regulations of Grant Agreements:

We will test the Town's compliance with laws and regulations relating to grant programs in conjunction with our Uniform Guidance testing.

4. State Laws and Regulations:

We will review and test laws and regulations of the State of Tennessee as detailed within the comprehensive State Department of Audit "Audit Manual," issued by the Comptroller of the Treasury. Specifically, the Audit Manual identifies procedures to be performed relating to significant fraud risk areas for local governments.

The results of testing the Town's compliance with laws and regulations will be addressed in our reports to management, Mayor and Board of Alderman.



Audit Approach (continued)

REPORTING, COMMUNICATION AND QUALITY ASSURANCE

Communication is an essential part of an effective audit. As your business partner, we want to interact with you as much as possible, not only during the audit, but throughout the year as well. During the course of the audit, we will meet regularly with appropriate financial management personnel to provide a status of the audit engagement. The status reports will address the progress of our procedures, any problems encountered, open items, and any other issues we believe need to be brought to the attention of management.

Our firm policies requires a principal and quality control review of audit workpapers and financial statements. In addition, detailed timely audit workpaper and quality control reviews are conducted at appropriate levels throughout the course of the audit. We believe that our approach to continuous communication and our quality assurance and reporting procedures will assure timely completion and performance in accordance with the requirements of the Town.

A summary of the reporting, communication and quality assurance steps is as follows:

- Review the Town's financial statements and prepare internal control and compliance reports and Management Letter
- Final detail and quality control reviews
- Exit conference preparation and attendance
- Finalization of reports and letters
- Presentation of reports to the Mayor and Alderman
- Submit reports to the State of Tennessee Comptroller Office
- File the Data Collection form and required reports with the Federal Audit Clearinghouse, if a Single Audit is necessary
- Interface throughout the year to address questions and issues as they arise

We will communicate any significant deficiencies and material weaknesses found during the audit. Other control deficiencies will be reported in a separate letter to management which will also be communicated to the Mayor and Alderman. Any indications of fraud will immediately be communicated in a written report to the appropriate levels of management, and the State of Tennessee Comptroller of the Treasury.



Audit Approach (continued)

REPORTING, COMMUNICATION AND QUALITY ASSURANCE (continued)

Additionally, we will communicate with management and the Mayor and Board of Alderman as required by professional standards and as necessary to fulfill our requirements and assure they are informed of each of the following:

- The auditors' responsibility under U.S. generally accepted auditing standards and *Government Auditing Standards*
- Management's responsibility for the financial statements and disclosures
- Significant accounting policies and financial statement disclosures, including implementation of new pronouncements
- Management judgments and accounting estimates
- Consideration of the internal control structure
- Difficulties encountered in performing the audit
- Corrected and uncorrected misstatements
- Comments on quality of accounting principals and disclosures
- Disagreements with management
- Management representations
- Management consultations with other independent accountants
- Review of other information
- Major issues discussed with management prior to retention
- Other information in documents containing audited financial statements
- Any instances of fraud encountered during the audit
- Upcoming accounting or auditing pronouncements

RETENTION POLICY

Retention of all workpapers for a minimum of (3) years unless requested to be an extended period of time.



Timing

We are fully committed and able to perform the audit within your timeline. As our references for all the other cities will testify, we meet their deadlines, including reporting required by the State Comptroller. All audit activities will be performed in accordance with the deadlines described in the Request for Proposal. The following chart illustrates the proposed timing of our audit activities for the year ending June 30, 2020. A similar schedule will be developed for the subsequent years' audits. Our schedule is subject to the approval of management, and we will work with you accordingly.

AUDIT TIMELINE		Upon Selection	June	July	August	November	December
Planning and Interim Procedures	Entrance conference with Financial Management and communicate audit plan with the Audit Committee	■					
	Financial Audit Planning and Internal Control Documentation		■	■			
	Conduct Internal Control and Process Testwork		■	■			
	Single Audit OMB Planning and Testwork, if applicable		■	■			
Year-End Fieldwork	Update Planning from Results of Testwork				■		
	Year-End Audit Fieldwork Including Substantive Procedures				■		
	Update Management throughout the Audit regarding progress and any adjustments and findings	■	■	■	■	■	■
Reporting	Provide drafts of any findings, related recommendations, and Management Letter					■	
	Review preliminary Draft Financial Statements and Notes					■	
	Issue final Financial Statements					■	
Communication	Communicate to the Audit Committee the results of the audit, Management Letter, and other matters						■
Other	Complete Review of the Data Collection Form to be submitted to the Federal Audit Clearinghouse, if applicable						■



Assistance of Town Staff and Availability of the Auditor

Assistance of Town Staff

We understand that information in support of the audit will be prepared and available for our audit teams upon our arrival for fieldwork. We value the importance of the Town Finance team and their time. We assure you that we will make maximum utilization of the resources and information that is available in planning the timing and extent of our audit procedures.

We will utilize the Town's personnel during the audit process to provide customary schedules and documents. We will provide a detailed "Prepared by Client" listing, via Suralink, to detail all of the schedules and other information that we will need during the audit. This PBC schedule will be provided at least two weeks prior to our fieldwork visits (both interim and final fieldwork) and will be available at all times via Suralink.

Availability of the Auditor

Crosslin believes that continuous and candid communication is the key to a successful service engagement. We will meet with your financial leadership frequently beginning with our engagement planning immediately upon our appointment. While audit fieldwork is in process at interim and at final, we suggest status meetings no less frequently than every week to inform you of our audit progress. We will make management aware of any situations immediately. We are part of the solution, not the issue.

Our mutual goal should be to avoid problems and surprises to the extent possible. The best way to accomplish this is to develop a free flow of communication in both directions. As we have proven throughout our tenure at other cities, we are available to meet with you whenever a need may arise. We encourage the staff to contact us with issues and/or questions as soon as they come up so that we can address them immediately, which will help avoid problems and situations and keep the audit process moving towards completion. We are also available to meet with you for specialized consultation and support assistance in sensitive or highly specialized issues.

"Since 2004, the Crosslin team has performed our annual financial audits. I commend them for their excellent service and professionalism. Team members have a broad knowledge of accounting principles and operations for academic institutions. We find them extremely helpful and are very pleased with the quality of their work."

LaMel Bandy-Neal
Senior V.P. of Finance/CFO
Meharry Medical College



Engagement Fees

At Crosslin, we share with our customers a desire for professional fees to be commensurate with the value delivered. Through our people, commitment and drive, we strive to ensure that this equation is always balanced. We seek not to be the lowest-cost provider in the markets we serve, but rather to provide services that offer compelling value to our customers. We believe that the fees proposed are competitive for comparable services, but we do not want fees to be the sole reason on which you base your decision. Should this proposal yield materially different fee results, and you wish to engage our firm, we would appreciate the opportunity to discuss the differences with you to ensure that our proposal has considered all of the relevant facts.

Other firms may propose lower fees, but our experience, together with our reasonable fees, make for an effective choice.

The fees are FIXED unless the Town's activities result in changes which increase the scope of our audit(s). In those circumstances, we would review the complexities and scope of the change, (e.g., formation of entities, additional major federal or state program changes, significant new GASB requirements or pronouncements, etc.) and obtain your approval, in advance, of the fee increase. The increase would correspond to the fees quoted above (e.g., number of programs, size of programs, reporting requirements, etc.) At this time, we do not expect any changes from the fixed fees noted below. Our fee proposal for the audit of the Town's financial statements for the fiscal years ended June 30, 2020 through 2022, are as follows:

Town of Thompson's Station, Tennessee

Fiscal Year Ended	Audit Fee
June 30, 2020	\$18,500
June 30, 2021	\$19,500
June 30, 2022	\$20,500

Fees associated with a single audit, if one were to become required, would be \$4,000 for one major program and \$2,500 for each additional program.

All administrative charges, technology, and out-of-pocket expenses are included in this quotation.



Engagement Fees (continued)

These quotations are based on the following assumptions:

- Your accounting team will prepare schedules, documents, and analyses and provide us with supporting documents as requested, as well as be available to assist us.
- You will not make significant changes in your internal accounting controls, accounting systems, key personnel, or organizational structure.

Hourly Rates

If an unanticipated need arises, Crosslin hereby agrees to perform this additional work at an agreed-upon price before the service is provided. This service will be billed separately to the Town as part of a change order or as separate services, and will be payable upon agreed-upon terms approved in advance by you.

Our current standard billing rates for classes of professional personnel and our rates to the Town are as follows:

Standard Billing Rates		Town of Thompson's Station RATES
	Current	
Principal	\$350	\$290
Director	\$250	\$225
Senior Manager	\$235	\$200
Manager	\$215	\$155
Supervisor	\$180	\$145
Senior	\$150	\$135
Senior Team Member	\$130	\$125
Team Member	\$115	\$75

Service Guarantee

We are fully committed to our pledge of outstanding customer service. Our work for the Town is guaranteed to your satisfaction. If you are anything less than satisfied with the services performed by your engagement team, we will try to do whatever is necessary to make you satisfied. We value your business, and we look forward to working with you to achieve your financial objectives.



Customer References

One of the best ways to evaluate the quality and responsiveness of our service is to speak with our customers. Following are a few customers whom we encourage you to contact.

Ms. Kristine Brock

ACA Finance & Administration/CFO
City of Franklin
109 3rd Avenue South
Franklin, Tennessee 37064
Phone: 615.791.1457
kristine.brock@franklintn.gov
Audited Financial Statements (Uniform Guidance)

Ms. Savannah Maupin

Internal Auditor
City of Knoxville, Tennessee
400 Main Street, Suite 467
Knoxville, Tennessee 37902
865.215.3022
smaupin@knoxvilletn.gov
Audited Financial Statements (Uniform Guidance)

Ms. Kristi Paczkowski

Executive Director
Knoxville Pension Board
917 E. Fifth Street
Knoxville, Tennessee 37917
865.215.1444
kristip@knoxvillepensionboard.org
Audited Pension Plan

Ms. Laurie Matta

Chief Financial Officer
City of Clarksville, Tennessee
One Public Square, Suite 300
Clarksville, Tennessee 37040
931.648.6106
laurie.matta@cityofclarksville.com
Audited Financial Statements (Uniform Guidance)

Mr. Edward W. Oliphant

Chief Financial Officer
Metropolitan Transit Authority
130 Nestor Street
Nashville, Tennessee 37210
615.862.6129
ed.oliphant@nashville.gov
Audited Financial Statements (Uniform Guidance)

Ms. Kim McDoniel

Deputy Finance Director
Metropolitan Government of Nashville
and Davidson County
700 2nd Avenue South, Suite 310
Nashville, Tennessee 37210
615.862.6114
Kim.mcdoniel@nashville.gov
Audited Financial Statements (Uniform Guidance)

Ms. Karen Harper

Director
City of Brentwood, Tennessee
5211 Maryland Way
Brentwood, Tennessee 37027
615.371.0060
karen.harper@brentwoodtn.gov
Audited Financial Statements (Uniform Guidance)

Mr. LaMel Bandy-Neal

Chief Financial Officer
Meharry Medical College
10005 D.B. Todd Blvd.
Nashville, Tennessee 37208
615.327.6767
Audited Financial Statements (Uniform Guidance)



AuditNext ▼

Proposal for Audit Services

June 30, 2020

Town of Thompson's Station

May 28, 2020

Contact Person:

Jeremy Matthews, CPA, CFE, CGMA
Member – Culver PLLC
7041 Highway 64 West
Oakland, TN 38060
(O) 901.466.9797
(F) 901.465.9267
Jeremy@culveraccounting.com



May 28, 2020

Town of Thompson's Station
Attention: Steve Banks, Director of Finance

We are pleased to present the following proposal to provide audit services for the Town of Thompson's Station for the years ended June 30, 2020, 2021, and 2022.

We recognize that the environment has changed greatly in the past couple of months due to the COVID-19 crisis. In recent years, we have been utilizing and implementing the technologies and processes that we believe are vital to address the needs of organizations similar to ours. While we did not originally pursue these technologies and processes with the current crisis in mind, we are grateful that we are in a unique position to be able to help your organization and other similar organizations during this time. We believe that this is due to our combination of experience, value, superior technical expertise, as well as a unique process-based approach that addresses your needs specifically and that will allow us to deliver quality service in a timely and highly effective manner. Our goals in providing our services include providing technical expertise and unparalleled services in a timely manner that minimizes your organizational time and resource commitments by leveraging our resources to provide value to your organization.

We have seen the issues faced by clients just like you many times over and we know the drill very well. Our peers- other accounting firms- all say and do the same things. While they are often quick to acknowledge the issues their clients complain about, it is rare that true, meaningful actions ever take place. Typical accounting firms make a habit out of overpromising yet underdelivering. Nearly every year, the clients of most firms face significant issues related to the almost continual turnover of key staff as well as a failure of firm's management to adequately plan and prepare for jobs and projects for which they have been commissioned. It's a difficult habit for firms to break, however, this seemingly endless cycle results in drifting and meandering projects that drain organizations and their personnel of resources in a myriad of ways- such as high fees, endless requests, ambiguous responsibilities, countless e-mails, and a delivery- if it's on time at all- that always seems to come at the last possible moment. Unfortunately, that's the standard in our industry- and the ultimate result is high-stress and high fees for their clients. In our view, however, that standard is simply unacceptable. There can be another way and we hope that you will provide us the opportunity to show you.

With Culver, PLLC as your auditor, the Town of Thompson's Station will enjoy several distinct advantages due to the unique approach we take both in interacting with our clients and with financial management processes as a whole. We call this approach AuditNext and it represents a fully-integrated approach to preparing, planning, and administering the audit through a combination of our people, our systems, and our processes. For this reason, we have taken great care to illustrate how the methodology and overall approach works and how it will benefit you in this proposal.

We have years of experience, knowledge, and expertise in performing audits and assisting clients with the preparation of GASB financial statements in accordance with *Government Auditing Standards* as well as in accordance with laws and regulations as prescribed by the Tennessee Comptroller of the Treasury. We are students not only of the technical aspects of governmental accounting but also of effectively and efficiently managing projects from commencement to completion. We believe our commitment to delivering a quality product in an efficient manner will greatly benefit your organization and we would greatly relish the opportunity to display to you what we can do.

Our clients deserve only the best, and we deliver nothing less. We place a premium on client relationships, building a high level of trust and commitment to your success. Our clients look on us as a valued resource for advice, ideas, and solutions. If we are chosen to partner with you, we will use all of our resources to help you succeed.

I want to assure you that the Town of Thompson's Station will receive great service from us. We want your business. If you have questions about this proposal, please just give me a call. We would be honored to have you as a client and are excited about the opportunity to display to you that there is another way!

Sincerely,

A handwritten signature in black ink that reads "Jeremy Matthews". The signature is written in a cursive, flowing style.

Jeremy Matthews, CPA, CFE, CGMA
Member

*Culver, PLLC is a member firm of Rootworks, an affiliation of separate and independent accounting firms.

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3. Peer Review Report	A-6
4. Peer Review Acceptance Letter	A-8

1. Summary of Your Needs

It is our understanding that your needs for **Fiscal Year 2019/2020** are:

- **Annual audit to be completed in compliance with GASB for the year ended June 30, 2020**
- *Submission to the town's governing body a printed report of the audit, as well as submission of the approved audit report to the TN Comptroller of the Treasury.*
- *Begin the audit prior to July 1, 2020 and submit all reports prior to December 1, 2020, but in no case later than 6 months after the fiscal year-end (December 31, 2020).*
- *Retention of all working papers and reports for a minimum of 3 years and making available these working papers and reports for review by the TN Comptroller of the Treasury or a designated representative.*
- *Audit exit conference with the Town Administrator to be conducted by the audit in-charge to discuss findings and recommendations regarding compliance and internal control. Any findings shall also be included in the audit report.*

2. Firm Overview- A Unique Focus

We will go ahead and say it out front- we are very different from the traditional accounting firms and we do not shy away from that fact. The difference starts with the opening words of our vision statement:

“Our firm is dedicated towards serving its employees...”

If you find it odd that we would highlight that in a proposal, that's because it is. After all, why should our clients (or future clients like you) care? Should we not put our first priority towards our clients?

Quite to the contrary, we say no. That's because *your experience with our firm* is mostly based on *your experience with our people*. We take care of our people and they, in turn, take care of our clients. Here's how that works to the benefit of you and your organization:

- **We Manage Staff Workloads.** Our staff members are always busy and they always work hard but we don't overburden them with more work than they can reasonably handle at any given time. In addition, we schedule things to give them a bit of extra time- that's extra time to help you out when there's a pressing problem, time for them to make and suggest improvements, time for them to get to know you, and time for them to rest. This means that you can usually expect to get 100% effort from us at nearly all times.
- **We Obtain the Best Staff-** We have a waiting list of experienced and hard-working staff that are waiting for the opportunity to join our firm. This is because others have heard about our relentless dedication to providing the best work environment possible and our continuous quest to improve that environment.
- **We Retain the Best Staff-** Our commitment to our work environment means that we retain the best staff and we involve them on improving the work environment, so that our future employees will benefit even more.
- **Our Clients Benefit-** The end result is that our clients benefit from having the highly-competent, knowledgeable, and experience professionals who love what they are doing and, as a result, they are committed to providing you the best experience possible. and we involve them on improving the work environment.

3. **AuditNext**▼- Our Unique Audit Solution

Our staff-centric focus is not the only area where we've dared to be different. Our audit solution is another area where we have attempted improve the experience for both our clients and our staff. We developed a systematic approach to the audit which includes all of the following elements that we view as critical to administering and ultimately delivering for our audit clients. This system can be broken down into four basic components:

- *A specific project management framework we call **PEACE**:*
- *Dedication to technical accounting and auditing knowledge for all clients and sectors that we audit*
- *Technology that integrates and coordinates all items amongst our people and our clients*
- *Commitment to the highest standards of quality*

PEACE- The Project Management Framework

Quite simply, audits are projects- projects that involve coordination with multiple people in *at least* two organizations. We utilize a guiding framework that underpins everything that we strive for in the audit. We believe that effective project management is essential to maintain not only the best experience for our audit clients but is also the cornerstone of maintaining high standards of quality during while conducting our audit of your organization. Our **PEACE** framework includes the following *guiding* elements:

- **P**lan well in advance of the audit.
- **E**stablish expectations with our clients and their personnel. The establishment of expectations means that both our team of professionals as well as your organizational personnel know what is needed to get the job done and when it is to be delivered.
- **A**ccurately assess the capabilities and resources of our team- both from our firm's perspective as well as how it relates to your own organization in the context of both conducting the audit as well as providing proactive feedback that may facilitate future improvements.
- **C**ommunicate efficiently, effectively, and in a timely fashion to all members of your team as well as external parties, the audit committee, and remaining members of governance.
- **E**xecute and deliver the services you require- using the best available tools, technologies, and resources- as well as the feedback you desire.

Dedication to Technical Knowledge (Auditing & Accounting)

In our minds, this starts with hiring the best staff. As we discussed in the *Firm Overview* section, we are able to obtain the best staff due to our firm's unique focus. We continue this process by constantly training our staff in the accounting and auditing principles for all of the sectors that we audit. Furthermore, this process continues through hands-on education, internal training, and continuing education. We utilize the aforementioned items continuously in order to both increase the depth of our knowledge regarding existing topics as well as staying abreast of the constantly-changing accounting standards. Furthermore, we understand that fraud is a sensitive topic to all of our clients and- while finding fraud is not a requirement of generally accepted auditing standards (GAAS), we want all of our people to be able to recognize the conditions and indications that fraud has occurred. For that reason, **all of our audit management and partners are required to obtain the Certified Fraud Examiner (CFE) designation**. Recently, *in response to the COVID-19 crisis*, we have also undertaken the initiative to ensure that all of our audit staff are trained in fully remote auditing. This ensures that your audit can be delivered in a timely fashion without any reduction in audit quality.

Audit Technology- CaseWare Cloud & More

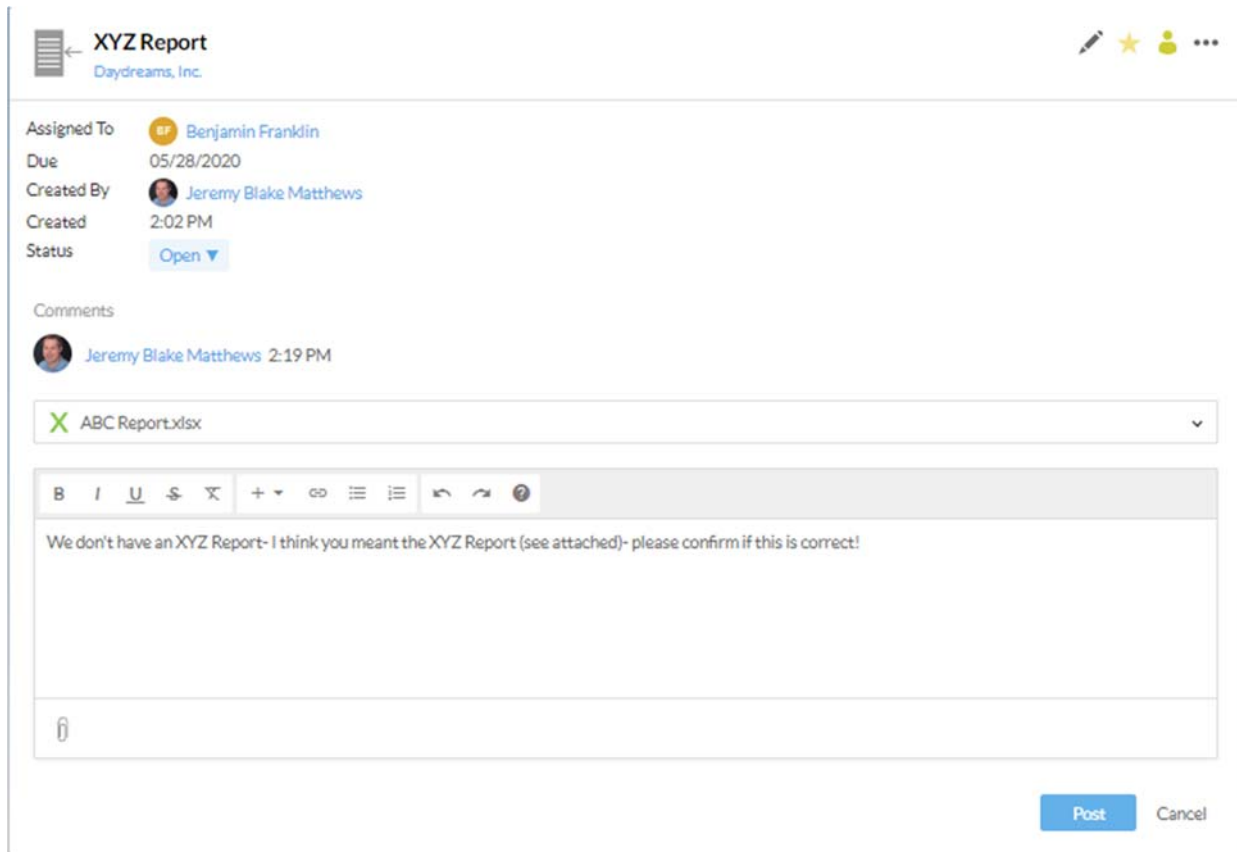
We recognize at Culver, PLLC that cloud technologies help us to collaborate with our clients with greater ease providing higher levels of service. We utilize what is, in our opinion, the best audit software available and we utilize that software thru a secure system called CaseWare Cloud. With CaseWare Cloud, a synchronized and updated copy of your audit will be available to us anywhere there's an internet connection. Even more exciting, we are able to include all members of your organization as members of the engagement team thru CaseWare Cloud, which means that you'll have the ability to track audit requests along with the person responsible and, if applicable, the due date for those requests in real time. In addition, you and your staff have the ability to directly attach items as well as communicate within each individual request item. With the following audit list, you can see the item description, the member of our staff responsible, the assigned personnel from your organization, when it was created, when it is due, and the current status:

The screenshot displays three audit items in a list view. Each item card includes a title, client name, assigned staff member, due date, creator, creation time, and status. A 'Comment' button is present below each item. The first item, 'Trial Balance', is assigned to Benjamin Franklin, due 05/27/2020, created by Jeremy Blake Matthews on Wednesday at 11:28 AM, and has an 'Open' status. The second item, '2019 General Ledger', is also assigned to Benjamin Franklin, due 05/20/2020, created by Jeremy Blake Matthews on Wednesday at 4:53 PM, and has an 'Open' status. Below this item, a comment from Jeremy Blake Matthews dated Saturday at 1:22 PM (3 days ago) asks 'Is this what you needed?'. The third item, 'XYZ Report', is assigned to Benjamin Franklin, due 05/28/2020, created by Jeremy Blake Matthews at 2:02 PM, and has an 'Open' status.

Item Title	Client	Assigned To	Due Date	Created By	Created Time	Status
Trial Balance	Daydreams, Inc.	Benjamin Franklin	05/27/2020	Jeremy Blake Matthews	Wednesday at 11:28 AM	Open
2019 General Ledger	Daydreams, Inc.	Benjamin Franklin	05/20/2020	Jeremy Blake Matthews	Wednesday at 4:53 PM	Open
XYZ Report	Daydreams, Inc.	Benjamin Franklin	05/28/2020	Jeremy Blake Matthews	2:02 PM	Open

The idea is to provide clarity to all people involved in the audit- both at our firm as well as within your organization.

As we discussed before, you and the staff at your organization will be able to attach files and ask questions or add comments within the individual tasks themselves:



Lastly, you can visually see a chronological detail of all activity within the audit for each day including every task added or change, every attachment uploaded, and every comment made. This enables you and your staff to manage the audit within your organization without the stress of endless e-mails and communication loops.

As with any audit engagement, there is a tremendous amount of information gathering, client communications, and document requests, however, we believe our utilization of CaseWare Cloud greatly improves your experience while also enhancing the quality of audit that we are able to provide. In order to facilitate the use of CaseWare Cloud within your organization, we typically use meet with you and all of your organizational staff for a few minutes via Zoom at the outset of the engagement in order to ensure that everyone is able to obtain access and also understands how to use the application. While audits will likely never be simple undertakings, we have worked hard to find the best technologies, practices, and procedures to make the whole process as painless as possible.

In addition to CaseWare Cloud, we also utilize Zoom virtual meetings, VPN, and remote desktop services on our audits and, of course, we use normal e-mails, telephones, and face-to-face meetings as key parts of our audit process.

Commitment to Quality

We use all of these methods and tools not only to help us achieve a great relationship with you during the audit but also to enable our audit team to deliver your audit in both a reasonable time period and with an unwavering dedication to the highest quality standards. As discussed in the subsequent *Peer Review* section, we sought to obtain our peer review from a top-quality accounting firm in order to ensure that our clients knew that we were dedicated to the highest quality standards. For this reason, we chose one of the nation's Top 25 accounting firms to conduct our peer review.

4. GASB Engagement Audit Team

GASB Engagement Audit Team Structure

The engagement team we have assembled for you includes the following key members of our governmental consulting team. Additional senior managers, senior associates and associates will be assigned as deemed necessary with relevant experience. These staff members will be determined based on the needs of your organization with regard to technical expertise and scheduling with both management and the external auditors.

GASB Engagement Audit Team Roles and Qualifications

Our firm is structured to be able to continue to provide the Town of Thompson's Station with the most qualified, experienced professionals. None of the following team members have been reprimanded for wrongdoing by the board of accountancy in any state or by any other professional organization or other regulatory authority. Furthermore, no corrective actions have been taken by the firm with respect to these people. There are no known relationships between our professionals and your Organization that could impair our independent whether in appearance or in fact.

Jeremy Matthews, CPA, CFE, CGMA Consulting/Audit Partner
901.466.9797
jeremy@culveraccounting.com
Approximate Years of Experience: 15

Engagement Role: Jeremy will be responsible for the overall engagement. He will assess needs by communicating with management of the Town of Thompson's Station, manage process and workflow, oversee the quality of services, and oversee all assignments and projects. Jeremy's experience in the governmental accounting realm began as an Audit Associate with Watkins Uiberall, PLLC. During his initial tenure at Watkins Uiberall, PLLC, Jeremy was responsible for key audit areas related to general, proprietary, debt service, and enterprise funds—primarily as a member of the audit engagement team for the City of Memphis. Since that time, Jeremy has been responsible for key areas in audits of municipalities as well as managing the audits of multiple types of governmental and component units. In addition, Jeremy also has extensive experience as the primary audit engagement manager for numerous Single Audit projects, including application under the *Uniform Guidance*. See Appendix A-2 for a thorough and detailed listing of Jeremy's qualifications and experience.

Matthew Shorter, CPA, CFE Audit Manager
 901.466.9797
 matt@culveraccounting.com
 Approximate Years of Experience: 5

Engagement Role: Matthew will be primary engagement manager. He will use his wealth of technical and client experience to deliver the results that you desire. Matthew’s experience in the GASB accounting realm also began as an Audit Associate with Watkins Uiberall, PLLC. Matthew has extensive governmental accounting and auditing experience, including his service on the engagement teams for numerous local governments and school districts in the Mid-South. In addition to his experience in governmental accounting and auditing, Matthew also has a high degree of technical proficiency in the realm of Single Audit, as Matthew has earned an Intermediate Single Audit Certification, developed by the AICPA Governmental Audit Quality Center. See Appendix A-1 for a thorough and detailed listing of Matthew’s qualifications and experience.

5. Professional Fees and Expenses

Our goal is to provide high-quality, reliable service at reasonable fees. Our fees are based on the criteria of the job and the estimated hours provided by you in your request for proposal. In addition, we utilized the available criteria to determine the appropriate level of experience required.

Our professional fees for the fiscal years ended June 30 are proposed as follows:

<u>Services</u>	<u>FYE 2020</u>	<u>FYE 2021</u>	<u>FYE 2022</u>
Annual Audit* for the Fiscal Year Ended June 30 (Flat Fee)	\$13,000	\$13,500	\$14,000
Single Audit (UG Federal Expenditures Compliance Audit), as applicable, per major program tested for the Fiscal Year Ended June 30 th (Flat Fee of \$4,000; only applied if a single audit is required)**	\$-----	\$-----	\$-----
COVID-19 Courtesy Discount (Maximum of 10% and only in the event of significant adverse impact to operations)***	\$-----	\$-----	\$-----
Total Audit Fees for fiscal years ended June 30:	\$13,000	\$13,500	\$14,000

Notes Regarding the Proposed Fees Presented Above:

**Includes non-attest service for assisting in the preparation of the financial statements. ADDITIONALLY, this flat fee would include time spent on our behalf for periodic consultation throughout the year on accounting practices and developing issues as needed.*

***The Single Audit component is based upon the expected expenditures of federal awards and is based on information obtained from your organization. If no single audit is required, this amount will not be charged. The above fee includes non-attest service for assisting in the preparation and filing of the Data Collection Form. Although the proposed fee schedule table above is prepared based on expectations, the proposed fee for a single audit of one major program in any given year is \$4,000. Additional program single audit requirements are not expected but such audit would be conducted at an additional (but discounted) fee.*

****Due to the large degree of uncertainty caused by the COVID-19 pandemic, we want to assure future clients like you that we intend to work with you on fees in the event that your organization incurs substantial revenue losses due to the pandemic. While we do not anticipate that to occur (and have not included any such discount in our fee estimates), we want to ensure you that we will apply the following **minimum** levels of discounts in order to do our part to help your organization mitigate expenses. For purposes of the discount, a significant adverse impact to operating revenue is defined as a decrease in aggregate revenues from FY 2019 to FY 2020 of at least 10%. At the 10% threshold, a 10% discount would be applied.*

Note: These fees would exclude direct out-of-pocket expenses, which are to be charged separately, but are expected to be minimal in nature (generally, less than \$800).

Our proposed fee is based on the following assumptions:

- The overall condition of your financial and accounting records is satisfactory.
- We will receive support from your accounting personnel necessary for providing the services detailed in your request for proposal.
- There will not be a need for substantial research of any unforeseen technical issues or new accounting or auditing pronouncements in order for us to complete our services.
- There will be no significant changes in the municipality's scale and/or scope of operations.
- We may, at the mutual agreement of Culver, PLLC and the Town of Thompson's Station provide services that are in addition to the services outlined in your request for proposal at a fee that would be agreed-upon by both the Town of Thompson's Station and Culver, PLLC.

Our fee estimate is a "not to exceed" commitment. Should any additional work be required or requested that exceeds our fee estimate, this work will only be performed if agreed-to by both our Firm and the Town. Typically, routine questions on technical matters are included in the base engagement fee and are part of the continuation of our overall relationship with you throughout the year. If any item or issue requires significant additional work on our part, you will be informed of the need for a separate engagement and will be provided a separate engagement letter at your request.

6. What Our Clients Say

We take great pride in delivering for our clients and we constantly listen to our clients in order to provide us with constructive feedback so that we can make our experience even better. We firmly believe that some of these comments will sum up your audit experience with us:

Thanks for all your hard work! We certainly appreciate the timeliness and professionalism displayed throughout the audit. Until next year...

-Source: Note from Client

Jeremy -

It was great to meet you too. Thank you so much for presenting in such a clear and easily accessible manner. I believe the board was impressed with our initial audit process.

And thank you so much for this letter and your feedback on the wording. We will take all of that into account moving forward.

-Source: Note from Client



Jacquie Jenkins

Local Guide · 87 reviews · 41 photos

★★★★★ 3 months ago

Using them for an audit. Professional, thorough, and easy to work with them.



-Source: Google Review

7. Independence Considerations & Safeguards

Our firm and the members of the audit team are independent from the Town of Thompson's Station and we will implement safeguards in order to protect our independence with respect to the Town of Thompson's Station in both fact and appearance. These safeguards will include measures to ensure that neither the firm nor members or the engagement team make any management decisions on behalf of the Town of Thompson's Station during either the consulting or the audit process. At times, this may require that the management of the Town provide formal documentation and/or written representations of decisions regarding policies, procedures, and other matters. Your acceptance of the terms both in this proposal and the required engagement letters implies an intent to cooperate with us on these matters at both the organizational and management level. We have prepared this proposal in anticipation of commencing a long and prosperous relationship with your Organization and view it as a relationship that should be protected.

8. Communications with Governance

As we have discussed, we believe that communication is just as important as technical expertise when performing an audit. At the onset of the financial statement audit, the firm will communicate with your key management personnel (either at a formal meeting or via another format of the committee's choosing) in order to make full introductions as well as to discuss previous issues, overall vision, and communicate expectations. Once agreement has been reached between the firm and management of the Town, we will issue a formal letter outlining the expectations, including but not limited to the timing of deliverables and meetings at the conclusion of the audit or consulting services. At the end of conclusion of the audit, the firm will provide a letter to management and the board of directors covering all significant matters during the financial statement audit. If warranted, we may also issue either formal or informal communications regarding specific points of interest identified during the course of performing the audit.

9. Anticipated Audit Timeline

The projected timeline of your audit from commencement of the audit until the final audited financial statements are delivered and uploaded is based upon a series of dependent events. Based on our experience, clients of similar type and size have traditionally been able to close the fiscal year and make general preparations for the audit within one month of the end of the fiscal year. On our behalf, we intend to make preliminary inquiries regarding internal controls prior to year-end. In addition, we are generally able to do some interim testing in certain areas to speed up the process.

If financial information is available for audit sooner than the described timetable, then the timeline can generally be moved up (and, although we will make attempts to mitigate any impact, it can also be slowed down if this information is delayed). However, we would expect the timeline under typical circumstances to be similar to the following:

<u>Services</u>	<u>Target Date</u>
Documentation of internal controls	June 22 nd
Preliminary Audit Request List	July 13 th
Communication with the Audit Committee of Expectations:	July 27 th
Delivery of financial information after year-end:	August 31 st
Commencement of pre-fieldwork planning activities by the audit engagement team:	August 10 th
Comprehensive listing of audit requests submitted to management:	August 14 th
Commencement of audit fieldwork:	September 7 th
Draft of Audited Financial Statements to Management	October 5 th
Meeting with Audit Committee and/or Board	October 16 th
Final Reports Available & Submitted to the State of TN	October 19 th

Peer Review

Our firm is subject to the peer review requirements of the Tennessee Board of Accountancy. Under the peer review system, firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Our most recent peer review report was issued by the accounting firm Cherry Bekaert, LLP on August 21, 2018, in which Culver, PLLC received the highest rating- *pass*. Our peer review report is attached.

Conclusion

We appreciate the opportunity to present this proposal and look forward to building a long-lasting relationship with the Town of Thompsons’ Station.

If you have any questions or comments, please contact Jeremy Matthews at 901.466.9797 or jeremy@culveraccounting.com.

Appendix 1- Engagement Team Résumé for Matthew Shorter

SUMMARY:

Detail-oriented, efficient, and organized professional with extensive experience in governmental accounting standards, methodologies, and concepts. Possess strong analytical and problem-solving skills, with the ability to understand and train individuals on accounting standards contained within the Governmental Accounting Standard Board Codification and State of TN Audit Manual. Highly trustworthy, ethical, dedicated to client service, polite, and patient.

EDUCATION:

University of Mississippi: Bachelor of Accountancy, 2008-2012

University of Mississippi: Master of Accountancy, 2012-2013

QUALIFICATIONS:

Certified Public Accountant

Licensed in the State of TN

November 2015-Current

AICPA Intermediate Single Audit Certified

2019-Current

Member of AICPA

Member of TSCPA

EXPERIENCE:

Watkins Uiberall, PLLC

Audit Associate: January 2016 – December 2017

Audit Senior Associate: January 2018 – February 2020

Industry experience: Governmental Entities and Construction Contractors

Governmental/GASB experience includes being the lead financial statement auditor on:

Millington Airport Authority

Soulsville Charter School

City of Germantown, TN

City of Bartlett, TN

City of Millington, TN

City of Lakeland, TN

Lakeland School System

Germantown Municipal School District – including experience with Internal School Funds

Town of Collierville

Culver, PLLC:

Manager: March 2020 - current

Appendix 1 (continued)- Engagement Team Résumé for Matthew Shorter

CLIENT REFERENCES:

Town of Collierville, TN:

Mark Krock, Finance Director: (901) 457-2200

City of Lakeland, TN

Michael Walker, Finance Director: (901) 828-8662

Lakeland School System

Jessie Rosales, Finance Director: (901) 867-2063

Germantown Municipal School District

Kevin Jones, Chief Finance Officer: (901) 752-7884

Appendix 2- Engagement Team Résumé for Jeremy Matthews

SUMMARY:

Highly-focused on the client experience; strong problem-solving and project management skills in the areas of audit, tax, controllership, remote CFO and advisory services. Possesses a broad and deep level of expertise in nonprofit and governmental accounting and auditing as well as single audits. Engages with like-minded employees and driven to create an experience that serves his professional staff at the firm level and the client organizations that he serves through a combination of innovation, technology, and technical proficiency.

EDUCATION:

University of Mississippi: Bachelor of Accountancy, December 2001

University of Mississippi: Master of Accountancy, December 2002

QUALIFICATIONS:

Certified Public Accountant

Licensed in the State of TN

March 2012-Current

Certified Fraud Examiner

2014-Current

AICPA Chartered Global Management Accountant

2014-Current

Member of AICPA

Member of TSCPA

Member of Association of Certified Fraud Examiners

EXPERIENCE:

Industry experience: Governmental Entities, HUD entities, not-for-profit entities, dealerships, franchisors, and nonpublic companies.

Governmental experience highlights include being one of two primary audit staff for the audit of the City of Memphis, Tennessee.

Culver, PLLC

Managing Partner: December 2016 – Present

Founding partner-for the firm's audit practice

Audit engagement partner responsible for quality control

Partner-in-charge for remote CFO & contract controllership clients

Extensive experience in putting together teams for effective financial reporting and internal control.

Appendix 2 (continued)- Engagement Team Résumé for Jeremy Matthews

Watkins Uiberall, PLLC

Audit Manager: December 2014 – December 2016

Served as lead audit manager for a variety of clients, including several large clients with extensive accounting and finance departments.

Led audit team with record highest efficiency on one of the firm's largest clients

Changed workflow and task management systems to improve communication amongst the audit team and with clients.

Conveyed continuous and long-term feedback regarding staff performance for the benefit of both staff members and management.

Provided guidance on committees regarding firm initiatives for the purposes of revolutionizing the firm's internal performance evaluation system as well as external marketing.

Implemented productivity and efficiency solutions throughout the department

Clients included audits of not-for-profit organizations, local government entities, charter schools, HUD properties, DIDD entities, and small businesses.

Zoccola Kaplan, PLLC (now Cannon Wright Blount)

Audit Supervisor: July 2014 – December 2014

Served as primary audit department manager

Client base included audits on various governmental, not-for-profit, and employee benefit Plans

Trained new and existing staff in both technical and soft skills.

Clients included audits of charter schools, 403(b) plans, 401(k) plans, HUD properties, and not-for-profit organizations.

Joseph Decosimo & Co., PLLC (now Elliot Davis Decosimo)

Assurance Senior: August 2011 – July 2014

Served as lead engagement manager on 15-20 audit engagements annually, including governmental, not-for-profit, and for-profit entities.

Directed staff auditors and interns in tasks and objectives to meet project goals.

Supervised, trained, and developed both new and experienced professional staff, who displayed a 65% increase in productivity over an average of three months.

Engineered solutions that increased average year-to-year efficiency in excess of 30%.

Applied GTD project management methodology to the audit environment using existing technology.

Coordinated workflow solutions as well as policies and procedures that improved the timeliness and reliability of information between the audit and tax departments.

Conducted outsourced internal audits on a routine basis.

Clients included audits of charter schools, employee benefit plans, not-for-profit organizations, and small businesses.

Appendix 2 (continued)- Engagement Team Résumé for Jeremy Matthews

Lenahan, Smith, & Bargiachi, P.C.

Accountant/Auditor: October 2006 – July 2011

Performed bank, accounts receivable, and accounts payable reconciliations along with general ledger accounting, financial analysis, monthly & annual close, and financial reporting for select clients

Orchestrated 5-7 audit, review, and tax engagements annually as the primary in-charge

Obtained experience in corporate and partnership tax through preparing in excess of 30 returns annually.

Chosen for the most complex projects on a routine basis

Watkins Uiberall, PLLC

Audit Associate: November 2004 – October 2006

Worked exclusively on external audits, reviews, and other attestation services.

Audit team staff for the external financial statement of the City of Memphis, Tennessee

Relied upon for approximately 20 annual attestation engagements ranging from small businesses to large municipalities

Experience included small businesses, nonprofits, local government (City of Memphis), HUD properties, contractors, dealerships, employee benefit plans, and startup organizations

Report on the Firm's System of Quality Control

August 21, 2018

To the Owners of Culver, PLLC
And the Peer Review Committee of the Tennessee Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Culver, PLLC in effect for the year ended February 28, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Culver, PLLC in effect for the year ended February 28, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable

professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Culver, PLLC has received a peer review rating of *pass*.

Cherry Bekaert LLC

Cherry Bekaert LLC

November 26, 2018

Jeremy Matthews
Culver, PLLC
7041 HIGHWAY 64
OAKLAND, TN 38060

Dear Jeremy Matthews:

It is my pleasure to notify you that on November 16, 2018, the Tennessee Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2021. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Katie Cheek
Peer Review Manager
kcheek@tscpa.com 615-377-3825
Tennessee Society of CPAs

cc: Robert Weatherly

Firm Number: 900255311770

Review Number: 556487

Town of Thompson's Station Tennessee

Proposal to Provide Auditing Services

Fiscal Years Ended June 30, 2020

through 2022

May 29, 2020

Mauldin & Jenkins, LLC

James W. Bence, CPA, Partner
200 W. MLK Blvd, Suite 1100
Chattanooga, Tennessee 81399
Office: (423) 756-6133
Email: jbence@mjcpa.com

Adam M. Fraley, CPA, Partner
200 Galleria Parkway, Suite 1700
Atlanta, Georgia 30339
Office: (770) 955-8600
Email: afraley@mjcpa.com

Toll Free Phone No: (855) 550-0090

Web: www.mjcpa.com

Lawrenceville Long Boat Key Forest Park Albany
Stockbridge Thunderbolt Garner Roswell Flovilla Port Wentworth
Alpharetta Pensacola Kennesaw Fayetteville Plant City
Clover Vernonburg Jefferson Goose Creek Hinesville
Bristol Hapeville Doraville Peachtree City
St. Marys Chattahoochee Hills Augusta Naples
Clayton County Marco Island Villa Rica Monroe
Loris Milton Tucker College Park Grantville Hollywood
Cooper City Cedartown Brunswick Wildwood
Cartersville Orangeburg Black Mountain Aiken Suwanee Baldwin
Sharpsburg Lilburn Powder Springs
Bloomingdale MAULDIN & JENKINS Charleston
Union Jamestown Riverdale Lyons
City Macon Ft. Meyers Beach
Quitman Lake Placid Johns Creek New Bern
Fairburn Rome Gulfport Pooler Rock Hill North Port
Cochran Ludowici Asheville Chapin Blakely Tybee Island
Beaufort Peachtree Corners Rockmart Bradenton
Jeffersonville Toccoa Decatur Holly Springs Morrow Stonecrest
Austell Arcadia Clarkston Hallandale Beach
Conyers Dunwoody Athens Perry Garden City
Leesburg Summerville Tuscaloosa Haines City
Chamblee Social Circle Selma Americus
Columbus Pinecrest Richmond Hill Brookhaven Savannah
Crystal River Hardeeville Ballground Tifton Kingsland
Braselton Milledgeville Douglasville Covington Islamorada
Callaway Cordele Sandy Springs Gumbranch



Over 500 Governmental Units Served



***We Do Things Right &
We Do the Right Things***

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Transmittal Letter

May 29, 2020

Town of Thompson's Station, Tennessee
Attn: Steve Banks, Finance Director
1550 Thompsons Station Road West
Thompson's Station, TN 37179


Ladies and Gentlemen:

We are pleased to submit a proposal, to provide annual financial and compliance auditing services for the Town of Thompson's Station, Tennessee (the "Town"). It is our understanding that the Town is requesting proposals from qualified firms of certified public accountants to establish a contract for the audit of the Town's financial statements. The contract for such audit services will be for three consecutive years beginning with the fiscal year ended June 30, 2020 and ending with the fiscal year ended June 30, 2022, with three optional one year extensions. We have read the Request for Proposals (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the Town, and fully intend and expect to satisfy all objectives.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the Town. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Board, management, and its citizens. Given the complexities of the Town's financial operations and the ongoing significant changes in accounting standards, we feel that it is extremely important that you select an accounting firm that is **focused and extremely experienced** in the governmental industry. We differentiate ourselves from our peers in the following ways:

- ❖ **Experience with Governments.** As auditors for more governments in the Southeast than most other firms, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. Consider:
 - We audit fifty-five (55) counties throughout the Southeast (North Carolina, Georgia, **Tennessee**, and South Carolina).
 - We audit 118 municipalities throughout the Southeast (Georgia, Florida, Alabama, **Tennessee**, South Carolina, and North Carolina).
 - We audit fifty-six (56) school systems throughout the Southeast.
 - We've served over one hundred and fifteen (115) governments in the past year which were awarded the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

Mauldin & Jenkins provides over 95,000 hours of service to over 500 governmental units in the Southeast on an annual basis. Such experience results in the utilization of over 90 professionals. The knowledge that we have of the Town's operations and financial activities will be used on a proactive basis to work closely with you in identifying potential issues and concerns before they become serious problems. This will be especially important to the Town as future GASB statements are required to be implemented. We will be a valuable technical resource to the Town on a regular basis.

- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB).  Mauldin & Jenkins is a leader nationally.
- ❖ **Experience with Client Transitions.** Over the past 20 years, we have experienced approximately 500 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors.
- ❖ **Information Technology Services.** We are proud to be one of the few firms in the southeast to utilize an Artificial Intelligence tool - Ai Auditor by Mindbridge - as part of our audit process. This tool provides for a more effective audit. We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors (CISA) on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Staffing.** Our staff retention rates are considered to be among the best in the profession (and much better than national and other regional firms). This fact, coupled with our vast array of government clients, results in a staff pool highly experienced with governmental entities with the definite capacity to serve the Town. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately thirty (30) hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. Sessions are limited to clients only.

The Town of Thompson's Station would be a very important client to Mauldin & Jenkins and one that we would be proud to serve. Again, on behalf of Mauldin & Jenkins, we are excited about this opportunity to work with the Town in order to help meet the continuing challenges you face. Thank you very much for allowing us to present our proposal. This proposal represents a firm offer for 90 days from the date of the proposal. As a member of Mauldin & Jenkins, James Bence is authorized to bind, and make representations for the Firm. James Bence will be the ultimate party responsible for the quality of the report and working papers. Please contact us at (855) 550-0090 or (423) 756-6133, 200 W. Martin Luther King Jr. Blvd Suite 1700 Chattanooga, Tennessee 37402 if you have any questions about this proposal or any related matters.

Sincerely,
MAULDIN & JENKINS, LLC



James Bence, CPA
Partner

1. Experience of Mauldin & Jenkins

What makes us stand apart

Mauldin & Jenkins has experienced over 450 governmental client transitions in the past seventeen (17) years.

We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. We have worked with the Town's management in this past year to transition through the change in auditors and now have a strong understanding of the Town's operations. Providing this consistency in the audit knowledge always allows for audit efficiency and audit improvements in year two.

Fundamental principles and goals of all M&J audits:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process, and avoid disruptions to client personnel.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit, and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant

issues immediately and resolve them with management so the engagement is essentially complete when fieldwork ends.

- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

Experience with Local Governments

The Chattanooga Office will be providing the engagement team to serve the Town’s audit needs. Our government practice is led by the Atlanta Office and those resources are available to all our clients. As such, below is a list of the current governmental clients served by the Chattanooga and Atlanta offices. It should be noted that all of our governmental clients report under the most recent and applicable governmental accounting standards as issued by Governmental Accounting Standards Board (GASB).

Municipalities					
No.	Entity	Years Served	No.	Entity	Years Served
1)	Alpharetta	2005 - current	23)	Jefferson	2010 - current
2)	Austell	2008 - current	24)	Johns Creek	2008 - current
3)	Asheville, North Carolina	2019	25)	Kennesaw	2008 - current
4)	Baldwin	2015 - current	26)	Lawrenceville	2013 - current
5)	Ball Ground	2006 - current	27)	Lilburn	2005 - current
6)	Black Mountain, North Carolina	2019-current	28)	Milton	2007 - current
7)	Braselton	2015 - current	29)	Monroe	2006 - current
8)	Bristol, TN	2012 - current	30)	New Bern, North Carolina	2016 - current
9)	Brookhaven	2013 - current	31)	Peachtree Corners	2013 - current
10)	Cedartown	2015 - current	32)	Powder Springs	2009 - current
11)	Chamblee	2010 - current	33)	Riverdale	2011 - current
12)	Chattahoochee Hills	2008 - current	34)	Rockmart	2012 - current
13)	Clarkston	2005 - current	35)	Rome	2005 - current
14)	College Park	2008 - current	36)	Roswell	2004 - current
15)	Crossville, TN	2014 - 2016	37)	Sandy Springs	2006 - current
16)	Decatur	2002 - current	38)	Selma, North Carolina	2015 - current
17)	Doraville	2011 - current	39)	Social Circle	2008 - current
18)	Duluth	2007 - current	40)	South Fulton	2017 - current
19)	Fairburn	2010 - current	41)	Stonecrest	2017 - current
20)	Forest Park	2008 - current	42)	Suwanee	2010 - current
21)	Garner, North Carolina	2018 - current	43)	Toccoa	2010 - current
22)	Jamestown, TN	2014 - current	44)	Villa Rica	2015 - current

Additionally, in April 2020 the City of Spring Hill approved Mauldin & Jenkins as the auditor of choice for the June 30, 2020 contract.

Counties:

No.	Entity	Years Served	No.	Entity	Years Served
1)	Athens-Clarke County	2005 - current	10)	Madison County, North Carolina	2018 - current
2)	Barrow County	2011 - current	11)	Gwinnett County	2004 - current
3)	Cherokee County	2006 - 2015	12)	Halifax County, North Carolina	2018 - current
4)	DeKalb County	2012 - current	13)	Jackson County	2017 - current
5)	Douglas County	2017 - current	14)	Lumpkin County	2007 - current
6)	Floyd County	2006 - current	15)	Madison County, North Carolina	2018 - current
7)	Forsyth County	2009 - current	16)	Orange County, North Carolina	2016 - current
8)	Gates County, North Carolina	2018 - current	17)	Paulding County	2010 - current
9)	Hamilton County, Tennessee	2014 - current	18)	Walton County	2008 - current

School Districts:

No.	Entity	Years Served	No.	Entity	Years Served
1)	Atlanta Independent School System	2009 - current	16)	Douglas County Board of Education	2008 - current
2)	Atlanta Heights Charter Academy	2015 - current	17)	Forsyth County Schools	2005 - current
3)	Bartow County Board of Education	2010 - current	18)	Fulton County Board of Education	2006 - current
4)	Bristol Board of Education	2012 - current	19)	Georgia Online Academy	2012 - current
5)	Cherokee Charter Academy	2015 - current	20)	Gwinnett County Board of Education	2007 - current
6)	Cherokee County School District	2011 - 2012	21)	Hamilton County Schools	2014 - current
7)	City of Buford Board of Education	2013 - current	22)	International Charter School of Georgia	2019 - current
8)	City of Carrollton Board of Education	2010 - current	23)	Ivy Preparatory Academy for Girls	2015 - current
9)	City of Cartersville Board of Education	2009 - current	24)	Ivy Preparatory Young Men's Leadership Academ	2015 - current
10)	City of Decatur Board of Education	2004 - current	25)	Jefferson County Schools	2015 - current
11)	City of Gainesville Board of Education	2015 - current	26)	Pataula Charter Academy	2015 - current
12)	City of Marietta Board of Education	2009 - current	27)	Paulding County Board of Education	2012 - current
13)	City of Rome Board of Education	2006 - current	28)	Scintilla Charter Academy	2016 - current
14)	Cobb County School District	2010 - current	29)	Troup County Board of Education	2008 - current
15)	Coweta Charter Academy	2015 - current	30)	Troup County College & Career Academy	2015 - current
			31)	Walton County Board of Education	2008 - current

Other Governmental Entities

No.	Entity	Years Served	No.	Entity	Years Served
1)	Atlanta Development Auth.	2005 - current	23)	Gwinnett Convention and Visitors Bureau	2004 - current
2)	Austell Natural Gas System	2008 - current	24)	Gwinnett County Airport Auth.	2004 - current
3)	Barrow County Water & Sewer Authority	2001 - current	25)	Gwinnett County BOE Charter Schools	2005 - current
4)	Chatsworth Water Works Commission	2007 - current	26)	Gwinnett County Development Auth.	2005 - current
5)	Chattahoochee River 911 Auth.	2008 - current	27)	Gwinnett County Public Facilities Auth.	2004 - current
6)	Cherokee County Airport Auth.	2008 - current	28)	Gwinnett County Public Library	2004 - current
7)	City of East Point Retirement Plan	2006 - current	29)	Gwinnett County Recreation Auth.	2004 - current
8)	City of Sandy Springs Development Auth.	2008 - current	30)	Gwinnett County Water and Sewerage Auth.	2004 - current
9)	Classic Center Auth. of Clarke County	2004 - current	31)	Gwinnett Online Campus	2006 - current
10)	Cobb County - Marietta Water Authority	2008 - current	32)	Halifax Tourism Development Authority	2018 - current
11)	Cobb County-Marietta Water Auth. Pension	2013 - current	33)	Halifax-Northampton Regional Airport Auth.	2018 - current
12)	DeKalb County Public Library	2010 - current	34)	Heart of Georgia Altamaha Regional Commissior	2008 - current
13)	Development Auth. of Cherokee County	2004 - current	35)	Historic Roswell Convention & Visitors Bureau	2006 - current
14)	Development Auth. of City of Roswell,GA	2006 - current	36)	Lumpkin County Hospital Auth.	2007 - current
15)	Development Auth. of Lumpkin County	2007 - current	37)	Lumpkin County Water & Sewerage Auth.	2007 - current
16)	Downtown Atlanta Revitalization	2009 - current	38)	Madison Tourism Development Authority	2018 - current
17)	Evermore Community Improvement District	2015 - current	39)	MARTA/ATU Local 732 Employees Retirement	2008 - current
18)	Forsyth County Public Library	2009 - current	40)	Northeast Georgia Regional Commission	2012 - current
19)	Friends of Bulloch	2006 - current	41)	Riverdale Downtown Development Auth.	2011 - current
20)	Georgia Charter Educational Foundation	2015 - current	42)	Sandy Springs Hospitality Board	2006 - current
21)	Georgia Superior Court Clerk's Coop. Auth.	1995 - current	43)	Toccoa-Stephens County Public Library	2006 - current
22)	Gwinnett Civic/Cultural Center Operations	2004 - current	44)	Town Center Area Community Imp. District	2012 - current
			45)	Walton County Water & Sewerage Auth.	2008 - current

As noted previously, the Atlanta office is our Firm's headquarters and will support the Chattanooga office. Chattanooga is the office from which the Town of Thompson's Station will be served. It is important to note that our governmental practice serves governments from our Atlanta, Macon, Albany, Bradenton, Birmingham, Columbia, and Chattanooga Offices as we work together on projects throughout the year and in many instances, utilize partners from both locations depending on the situations and expertise required to ensure that our clients have access to the greatest depth of knowledge and experience. To supplement the lists provided previously (which are clients served exclusively from our Atlanta Office) we would like to provide the following comprehensive list of governmental clients that have been served by our collective governmental practice.

Municipalities. Municipalities we have audited or are in the process of serving within the past three (3) years are:

Georgia

- | | | | |
|-------------------------|-----------------------|-----------------------|------------------------------|
| 1) Albany | 32) Grantville | 64) Savannah | 94) North Port |
| 2) Alpharetta | 33) Griffin | 65) Sharpsburg | 95) Pensacola |
| 3) Americus | 34) Gum Branch | 66) Social Circle | 96) Pincrest |
| 4) Austell | 35) Hapeville | 67) South Fulton | 97) Plant City |
| 5) Baldwin | 36) Hinesville | 68) St. Marys | 98) Wildwood |
| 6) Ball Ground | 37) Jefferson | 69) Stockbridge | |
| 7) Blakely | 38) Jeffersonville | 70) Stonecrest | <u>Alabama</u> |
| 8) Bloomingdale | 39) Johns Creek | 71) Suwanee | 99) Tuscaloosa |
| 9) Braselton | 40) Kennesaw | 72) Thunderbolt | |
| 10) Brookhaven | 41) Kingsland | 73) Tifton | <u>North Carolina</u> |
| 11) Brunswick | 42) Lawrenceville | 74) Toccoa | 100) Asheville |
| 12) Cartersville | 43) Leesburg | 75) Tucker | 101) Black Mtn |
| 13) Cedartown | 44) Lilburn | 76) Tybee Island | 102) Garner |
| 14) Chamblee | 45) Ludowici | 77) Union City | 103) New Bern |
| 15) Chattahoochee Hills | 46) Lyons | 78) Valdosta | 104) Selma |
| 16) Clarkston | 47) Milledgeville | 79) Vernonburg | |
| 17) Cochran | 48) Milton | 80) Villa Rica | <u>South Carolina</u> |
| 18) College Park | 49) Monroe | | 105) Aiken |
| 19) Conyers | 50) Morrow | <u>Florida</u> | 106) Beaufort |
| 20) Cordele | 51) Peachtree City | 81) Arcadia | 107) Chapin |
| 21) Covington | 52) Peachtree Corners | 82) Bradenton | 108) Charleston |
| 22) Decatur | 53) Perry | 83) Callaway | 109) Clover |
| 23) Doraville | 54) Pooler | 84) Cooper City | 110) Hardeeville |
| 24) Douglasville | 55) Powder Springs | 85) Crystal River | 111) Hollywood |
| 25) Duluth | 56) Quitman | 86) Ft. Myers Beach | 112) Goose Creek |
| 26) Dunwoody | 57) Port Wentworth | 87) Haines City | 113) Loris |
| 27) Fairburn | 58) Richmond Hill | 88) Hallandale Beach | 114) Orangeburg |
| 28) Fayetteville | 59) Riverdale | 89) Islamorada | 115) Summerville |
| 29) Flovilla | 60) Rockmart | 90) Lake Placid | |
| 30) Forest Park | 61) Rome | 91) Long Boat Key | <u>Tennessee</u> |
| 31) Garden City | 62) Roswell | 92) Marco Island | 116) Bristol |
| | 63) Sandy Springs | 93) Naples | 117) Crossville |
| | | | 118) Jamestown |

Counties. Counties we have audited or are in the process of serving within the past three (3) years are:

Georgia

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Columbus-Muscogee
- 4) Macon-Bibb
- 5) Bacon
- 6) Barrow
- 7) Chatham
- 8) Cherokee
- 9) Clayton
- 10) Colquitt
- 11) Crisp
- 12) DeKalb
- 13) Dougherty
- 14) Douglas
- 15) Floyd
- 16) Forsyth
- 17) Glynn
- 18) Gwinnett
- 19) Henry
- 20) Jackson
- 21) Jeff Davis
- 22) Jones
- 23) Lee
- 24) Liberty
- 25) Lincoln
- 26) Long
- 27) Lumpkin
- 28) Macon
- 29) McIntosh
- 30) Mitchell

31) Monroe

- 32) Newton
- 33) Paulding
- 34) Peach
- 35) Rockdale
- 36) Spalding
- 37) Stephens
- 38) Taylor
- 39) Toombs
- 40) Union
- 41) Walton
- 42) Whitfield

Tennessee

- 43) Hamilton

South Carolina

- 44) Beaufort
- 45) Colleton
- 46) Darlington
- 47) Edgefield
- 48) Lancaster
- 49) Laurens
- 50) Oconee

North Carolina

- 51) Gates
- 52) Halifax
- 53) Madison
- 54) Orange
- 55) Washington

School Systems. Boards of Education we have served within the past three (3) years are:

Georgia

- 1) Atlanta Independent School System
- 2) Baker County Board of Education
- 3) Bartow County Board of Education
- 4) Bibb County Board of Education
- 5) Bleckley County Board of Education
- 6) Brooks County Board of Education
- 7) Butts County Board of Education
- 8) Camden County Board of Education
- 9) Carroll County Board of Education
- 10) Cherokee County School District
- 11) City of Buford Board of Education
- 12) City of Carrollton Board of Education
- 13) City of Cartersville Board of Education
- 14) City of Decatur Board of Education
- 15) City of Gainesville Board of Education
- 16) City of Jefferson Board of Education
- 17) City of Marietta Board of Education
- 18) City of Rome Board of Education
- 19) Clay County Board of Education
- 20) Clayton County Board of Education
- 21) Cobb County Board of Education
- 22) Coweta County Board of Education
- 23) DeKalb County Board of Education
- 24) Dodge County Board of Education
- 25) Douglas County Board of Education
- 26) Emanuel County Board of Education
- 27) Fayette County Board of Education
- 28) Forsyth County Board of Education
- 29) Fulton County Board of Education
- 30) Glynn County Board of Education
- 31) Gwinnett County Board of Education

- 32) Hancock County Board of Education
- 33) Harris County Board of Education
- 34) Henry County Board of Education
- 35) Marion County Board of Education
- 36) Oconee County Board of Education
- 37) Paulding County Board of Education
- 38) Peach County Board of Education
- 39) Polk County Board of Education
- 40) Putnam County Board of Education
- 41) Rockdale County Board of Education
- 42) Savannah-Chatham Co. Public School System
- 43) Thomas County Board of Education
- 44) Troup County Board of Education
- 45) Twiggs County Board of Education
- 46) Walton County Board of Education
- 47) Ware County Board of Education

Florida

- 48) School Board of Highlands County
- 49) School Board of Manatee County
- 50) School District of Lee County

Tennessee

- 51) City of Bristol Board of Education
- 52) Hamilton County Department of Education

South Carolina

- 53) Lexington School District Four
- 54) Marlboro County School District
- 55) Richland County School District One
- 56) Sumter County School District

State Governmental Entities. The State of Georgia has several agencies, departments and component units that are audited by an independent public accounting firm. We currently audit the majority of the State of Georgia's component units, and **we audit approximately \$12 billion (or 30%) of the State of Georgia's General Fund.** Additionally, we audit several entities that are part of the State of Alabama's financial reporting entity.

Please see the following for a listing of State governmental entities we have audited in the past three (3) years:

- | | |
|---|--|
| 1) Georgia Building Authority | 22) Georgia Southern University Foundation |
| 2) Georgia Department of Community Health | 23) Georgia State University Athletic Association |
| 3) Georgia Education Authority | 24) Georgia State University Foundation |
| 4) Georgia Environmental Finance Authority | 25) Kennesaw State University Athletic Association |
| 5) Georgia Higher Education Assistance Corp. | 26) Kennesaw State University Athletic Department |
| 6) Georgia Higher Education Facilities Auth. | 27) Kennesaw State University Foundation |
| 7) Georgia Lottery Corporation | 28) Kennesaw State University Research Foundation |
| 8) Georgia Ports Authority | 29) Medical College of Georgia Foundation |
| 9) Georgia State Financing & Investment Commission | 30) New College of Florida |
| 10) Georgia Student Finance Authority | 31) Northwest Florida College Foundation |
| 11) Georgia Student Finance Commission | 32) Polytechnic Foundation of Kennesaw State Univ. |
| 12) Georgia Superior Court Clerks' Coop. Authority | 33) REACH Georgia (of the Ga. Student Finance Comm.) |
| 13) Georgia State Road and Tollway Authority | 34) Southern Polytechnic Applied Research Foundation |
| 14) Stone Mountain Memorial Association | 35) State College of Florida Foundation |
| 15) Abraham Baldwin Agricultural College Foundation | 36) State College of Florida Sarasota-Manatee, Inc. |
| 16) College of Coastal Georgia Foundation | 37) University of Chattanooga Foundation |
| 17) Georgia Business Success Center | 38) University of North Georgia Real Estate Foundation |
| 18) Georgia College & State University Foundation | 39) University of North Georgia Foundation |
| 19) Georgia Highlands College Foundation | 40) University System of Georgia Foundation |
| 20) Georgia Military College Foundation | 41) University of West Georgia Athletic Foundation |
| 21) Georgia Southern University Athletic Foundation | 42) University of West Georgia Foundation |

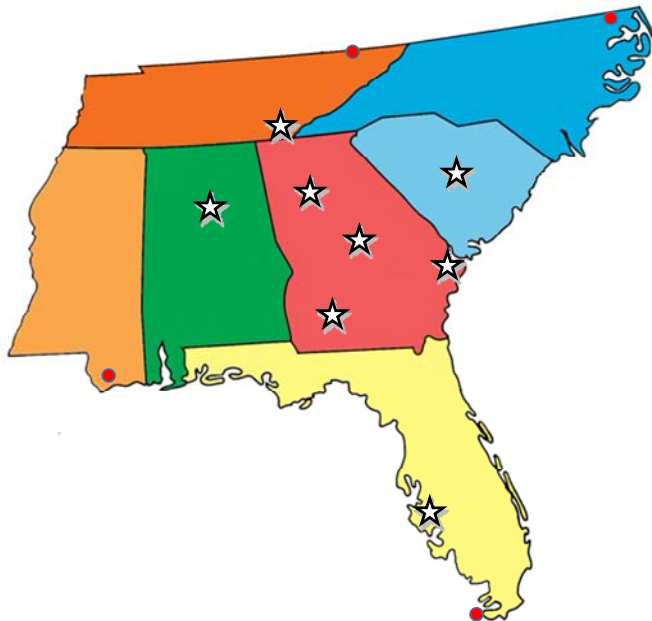
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Other Governments. Other governmental entities we have audited within the past three (3) years are:

- 1) Academy for Classical Education (ACE)
- 2) Albany - Dougherty Inner City Auth.
- 3) Atlanta Development Auth.
- 4) Atlanta Economic Renaissance Corporation
- 5) Atlanta Heights Charter Academy
- 6) Atlanta Housing Opportunity
- 7) Austell Natural Gas System
- 8) Barrow County Water & Sewer Authority
- 9) Bartram Trail Regional Library
- 10) Bayshore Gardens Park & Recreation District
- 11) Birmingham-Jefferson County Transit Auth.
- 12) Bradenton Downtown Development Auth.
- 13) Brighten Academy
- 14) Bristol Joint Sewer System
- 15) Bristol Public Library
- 16) Central Community Redevelopment Agency
- 17) Central Midlands Regional Transit Auth.
- 18) Central Savannah River Area Regional Comm.
- 19) Charleston Water System
- 20) Chatsworth Water Works Commission
- 21) Chattahoochee River 911 Auth.
- 22) Chattanooga Area Reg. Transportation Auth.
- 23) Chattanooga Area Regional Council of Govts.
- 24) Cherokee Charter Academy
- 25) Cherokee County Airport Auth.
- 26) City of Albany- Chehaw Park Auth.
- 27) City of Albany- Water, Gas & Light Comm.
- 28) City of East Point Retirement Plan
- 29) City of North Port, Fl. - Firefighters' Pension
- 30) City of Sandy Springs Development Auth.
- 31) Classic Center Auth. of Clarke County
- 32) Clayton Co. Pension Fund
- 33) Clayton County Water & Sewer Authority
- 34) Cobb County - Marietta Water Authority
- 35) Cobb County-Marietta Water Auth. Pension
- 36) Columbia County Board of Health
- 37) Convention and Visitors Bureau of Dunwoody
- 38) Coweta Charter Academy
- 39) Crisp County- Cordele Industrial Development
- 40) Crisp County Power Commission
- 41) DeKalb County Public Library
- 42) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 43) Development Auth. of Cherokee County
- 44) Development Auth. of City of Roswell, GA
- 45) Development Auth. of Lumpkin County
- 46) Development Auth. of Peachtree City
- 47) Downtown Atlanta Revitalization
- 48) Eatonton-Putnam Water & Sewer Authority
- 49) Electric Power Board of Chattanooga
- 50) Forsyth County Public Library
- 51) Friends of Bulloch
- 52) Georgia Charter Educational Foundation
- 53) Georgia Charter Educational Foundation
- 54) Georgia Online Academy
- 55) Georgia Ports Auth. DB & OPEB Plan
- 56) Georgia Ports Auth. Defined Contribution Plan
- 57) Griffin Spalding County Land Bank Auth.
- 58) Gwinnett Civic/Cultural Center Operations
- 59) Gwinnett Convention and Visitors Bureau
- 60) Gwinnett County Airport Auth.
- 61) Gwinnett County BOE Charter Schools
- 62) Gwinnett County Development Auth.
- 63) Gwinnett County Public Facilities Auth.
- 64) Gwinnett County Public Library
- 65) Gwinnett County Recreation Auth.
- 66) Gwinnett County Water and Sewerage Auth.
- 67) Gwinnett Online Campus
- 68) Hamilton Co. Water & Wastewater Treatment Auth.
- 69) Hamilton County Election Commission
- 70) Heart of Georgia Altamaha Regional Commission
- 71) Henry County Water Authority
- 72) Historic Roswell Convention & Visitors Bureau
- 73) Housing Authority of Clayton County
- 74) Houston County Library System
- 75) Imagine School at North Port
- 76) Imagine School at Palmer Ranch
- 77) Imagine-East Manatee County, LLC
- 78) Imagine-Manatee County, LLC
- 79) Islamorada, Village of Islands, Florida
- 80) Ivy Preparatory Academy at Gwinnett
- 81) Ivy Preparatory Academy for Girls
- 82) Ivy Preparatory Young Men's Leadership Academy
- 83) Jefferson Co. Economic and Industrial Dev Auth.
- 84) Just for Girls Academy
- 85) Keep Peachtree City Beautiful Commission
- 86) Kendezi School
- 87) Kennesaw State University Athletic Department
- 88) KIPP Metro Atlanta Collaborative
- 89) KIPP Opportunity Fund
- 90) KIPP South Fulton Academy
- 91) Lumpkin County Hospital Auth.
- 92) Lumpkin County Water & Sewerage Auth.
- 93) Macon Water Authority
- 94) Macon-Bibb County Land Bank Authority
- 95) Manatee County Mosquito Control Dist
- 96) Manatee Technical Institute
- 97) MARTA/ATU Local 732 Employees Retirement
- 98) McIntosh Trail Community Service Board
- 99) McPherson Implementing Local Redev. Auth.
- 100) McPherson Planning Local Redevelopment Auth.
- 101) Middle Georgia Community Service Board
- 102) Milledgeville-Baldwin County Dev. Auth.
- 103) Mount Pleasant Waterworks
- 104) NE Corridor, LLC
- 105) Newton County Water & Sewerage Auth.
- 106) North Fulton Regional Radio Auth.
- 107) Northeast Georgia Regional Commission
- 108) Northwest Florida State College - Collegiate High School
- 109) Northwest Florida State College Foundation
- 110) Ocean Highway and Port Auth. of Nassau County
- 111) Oconee Center Community Service Board
- 112) Pataula Charter Academy
- 113) Peace River/Manasota Reg Water Supply Auth.
- 114) Peachtree City Convention & Visitor's Bureau
- 115) Peachtree City Water & Sewerage Auth.
- 116) Phoenix Center Community Service Board
- 117) Phoenix Center Community Service Board
- 118) Provost Academy Georgia
- 119) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 120) Riverdale Downtown Development Auth.
- 121) River's Edge Community Service Board
- 122) Sandy Springs Hospitality Board
- 123) Sarasota School of Arts & Sciences
- 124) Southeast Tennessee Development District
- 125) SOWEGA Council on Aging
- 126) State College of Florida - Collegiate High School
- 127) Student Leadership Academy of Venice
- 128) Toccoa-Stephens County Public Library
- 129) Town Center Area Community Imp. District
- 130) Troup County College & Career Academy
- 131) Walton County Water & Sewerage Auth.

2. Chattanooga Office at a Glance

Mauldin & Jenkins was formed in Albany, Georgia in 1918 and has been actively engaged in governmental auditing for over a century. Mauldin & Jenkins is considered to be one of the largest locally owned provider of audit and accounting services in the Southeast, and one of the largest certified public accounting firms in the country. Mauldin & Jenkins services clients throughout the Southeastern United States. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following eight communities:



- **Atlanta**
- **Macon**
- **Albany**
- **Savannah**
- **Chattanooga**
- **Columbia**
- **Bradenton**
- **Birmingham**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Gulfport, Mississippi to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **90** – total number of water and sewer systems being served by the Firm across the southeast
- **300,000** - approx. total hours of service provided annually to clients of the Firm
- **95,000** - approx. total hours of service provided annually to governmental clients of the Firm
- **40%** - percentage of governmental practice as compared to Firm's attestation practice
- **25%** - percentage of governmental practice as compared to Firm's overall practice
- **400** - approx. total governmental entities served in past three (3) years
- **280** - total number of Firm personnel
- **115** - total clients served who obtain the GFOA / ASBO Certificates
- **44** - total clients with publicly issued debts in excess of \$50 million
- **52** - total number of Firm partners
- **10** - total number of governmental partners & directors
- **11** - total number of governmental managers
- **90** - total number of professionals with current governmental experience

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our transmittal letter, we currently serve approximately 400 governments in the Southeast.

Serving Governments For A Century

Mauldin & Jenkins' commitment to government began when our firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the govern The Chattanooga office will act as the lead in providing services to the Town, with additional staff roles coming from our Atlanta offices, and other offices, as needed. The Atlanta office acts as the Firm's lead office on all governmental engagements across the Southeast. We have a working relationship between offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients.



As noted previously, **Mauldin & Jenkins employs 22 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on government clients. Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our transmittal letter, we currently **serve approximately 450 governments in the Southeast. We know of no other firm that can match our experience.**

The Chattanooga and Atlanta office employs **52 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*.

A further profile of the two offices and the firm's professional staff as a whole is as found in the table on the following page.

Professional Staff by Level	Chattanooga	Atlanta	Firm-Wide
Partners	7	16	46
Managers	6	22	40
Supervisors / Senior	4	16	75
Other Staff & Consultants	18	56	122
Total	35	110	283

Mauldin & Jenkins is a Leader in the Industry

We routinely reinvest in the government industry. Nationally, we are members of the **AICPA’s Government Audit Quality Center** and we have partners who participated in national task forces for that Center and **Joel Black recently appointed the Chair of Governmental Accounting Standards Board**. He was recently appointed to the AICPA’s State and Local Government Expert Panel. We have also instructed at several national AICPA government and not-for-profits conferences, and Joel is on the AICPA committee for the annual Government and Not for Profit Training Program. **This has led to Mauldin & Jenkins being recognized both within the State of Georgia and nationally as leaders in serving government clients.**

Experience with Other Governments

We believe our individual and collective experiences in serving local governments are greater than any other firm. Our governmental partners have collectively provided audit services to over 400 governments **during the past three (3) years.** Additionally, they have assisted 115 governmental units in obtaining and maintaining the GFOA’s Certificate of Achievement for Excellence in Financial Reporting.

In addition to the three (3) individuals noted in section 3 who will be dedicated to the Town’s audit, our Mauldin & Jenkins governmental practice has a significant amount of experience providing services to governmental entities throughout the Southeast and the following individuals will be available to serve the Town on an as needed basis:

Miller Edwards, CPA

Miller is a partner and a certified public accountant with Mauldin & Jenkins. His experience covers a variety of clients in federal, state, and local government. He is responsible for the firm-wide governmental practice division of Mauldin & Jenkins. He also is a member of the Firm’s five (5) member Executive Committee which governs the actions and directions of the Firm. He is a member of the Firm’s Audit & Accounting (A&A) Committee.

Years of Professional Experience: Miller has over thirty (30) years of experience in providing public accounting services to the governmental sector, all of which has occurred as an auditor with Mauldin & Jenkins. Since becoming a partner, Mauldin & Jenkins has become the leader in auditing state and local governmental units in the Southeast helping the Firm achieve the status of auditing more cities, counties, other local governmental units, state agencies and authorities than any other certified public accounting firm. Under Miller’s leadership, Mauldin & Jenkins now serves approximately 185

governmental units. Miller serves both large and small governmental units, and is involved directly and indirectly in serving over 70 such governmental entities over the past several years.

Miller is an instructor/consultant for the University of Georgia's Carl Vinson Institute of Government providing as much as 200 hours annually of continuing education to state and local government officials on the subjects of governmental accounting and financial reporting. He provides similar instructional services on behalf of the Georgia Government Finance Officers Association (GGFOA) and the Government Finance Officers Association of Alabama (GFOAA), and is often a guest speaker at various governmental trade shows and conventions. In the past ten (10) years, he has been a speaker at each of the GGFOA's annual conferences on various subjects ranging from: panel member of experts, audit efficiency of governmental units; auditor independence; CAFR Prep 101; several GASBS No. 34 sessions; and, each year's GASB updates.

Miller was honored with the GGFOA's award for "Outstanding Service to the GGFOA" during the annual conference held in Savannah in October 2003, recognizing his leadership and effort in providing direction and training on various topics affecting local governmental entities. Further, on behalf of Mauldin & Jenkins, Miller accepted the GGFOA's *President's Award* recognizing Mauldin & Jenkins efforts in the governmental arena in Georgia as of October 2007.

[Doug Moses, CPA](#)

Doug is a partner and a certified public accountant with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. He spends 100% of his time serving state and local governments.

Years of Professional Experience: Doug has eighteen (18) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

[Meredith Lipson, CPA](#)

Meredith is a partner and a certified public accountant with Mauldin & Jenkins governmental practice sector. Most of her experience is with state and local governments. She has twenty (20) years experience in providing public accounting services to the governmental sector. Meredith currently spends 100% of her time serving local governments and a few not-for-profit entities.

Years of Professional Experience: Meredith has more than twenty-four (24) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

[Wade Sansbury, CPA](#)

Wade is a partner and a certified public accountant with Mauldin & Jenkins. His managerial experience as partner and client executive with the firm covers a variety of state and local governmental organizations. Wade spends 100% of his time serving local governments.

Years of Professional Experience: Wade has twenty (20) years of experience in public accounting, all of which has been with Mauldin & Jenkins, LLC serving a wide range of government clients.

[Tim Lyons, CPA](#)

Tim is a partner and a certified public accountant with Mauldin & Jenkins. His managerial experience covers a variety of state and local governmental organizations. Tim spends 100% of his time serving state and local governments. Tim is a national reviewer for the GFOA CAFR program. Tim also serves as the partner in charge of our Columbia, South Carolina. Our governmental partners are not only leaders within the industry, but also highly valued within the firm.

Years of Professional Experience: Tim has over fifteen (15) years of experience in public accounting, the majority of which has been with Mauldin & Jenkins, serving a wide range of government clients.

[Christopher McKellar, CPA](#)

Christopher is a manager with Mauldin & Jenkins and is a certified public accountant, specializing in serving local and state governmental entities. His experience covers a variety of clients in state and local government organizations. Christopher spends 100% of his time serving state and local governments.

Years of Professional Experience: Christopher has over eleven (11) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

[Erin Fraley, CPA](#)

Erin is a manager and a certified public accountant with Mauldin & Jenkins. Her managerial experience covers a variety of state and local governmental organizations. Erin spends 100% of her time serving state and local governments.

Years of Professional Experience: Erin has over twenty (20) years of experience in public accounting, all of which has been with Mauldin & Jenkins, serving a wide range of government clients.

[Josh Carroll, CPA](#)

Josh is a manager with Mauldin & Jenkins and is a certified public accountant, specializing in serving local and state governmental entities. His experience covers a variety of clients in state and local government organizations. Josh spends 100% of his time serving state and local governments.

Years of Professional Experience: Josh has over ten (10) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

Other Staff Auditors & Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the Town's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the Town will be on-site throughout the entire engagement.

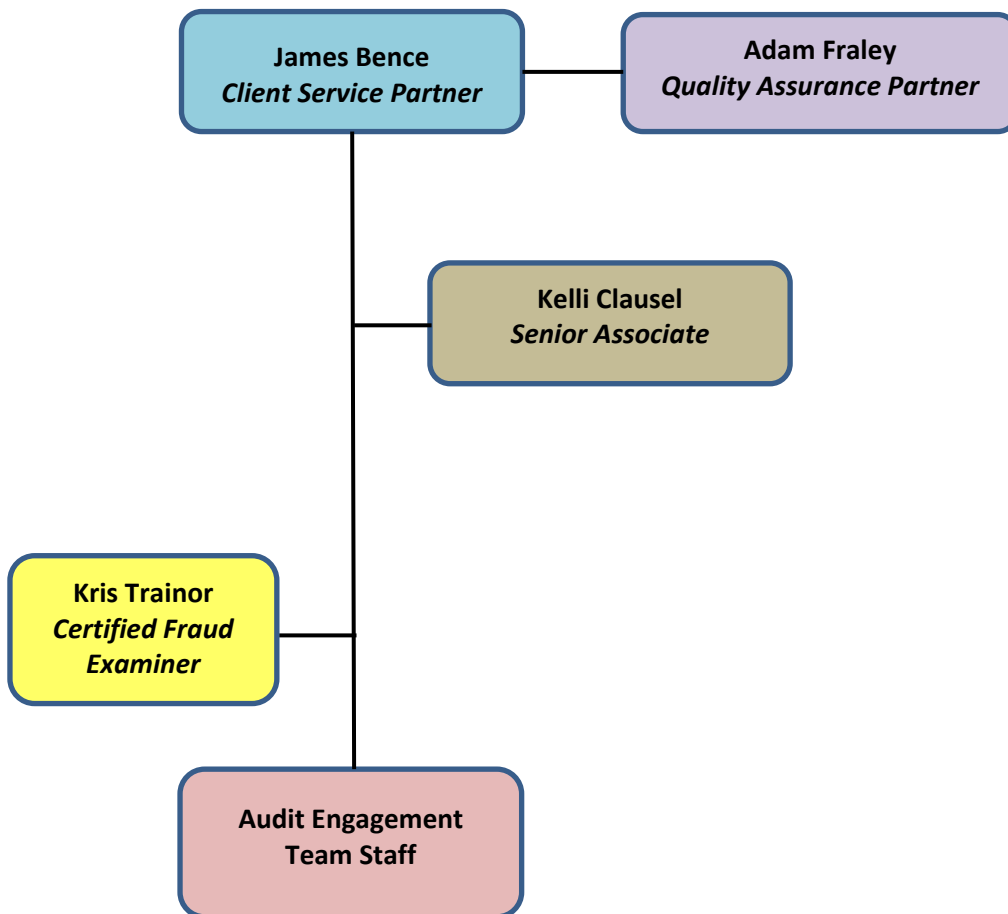
Equal Opportunity Employer

Mauldin & Jenkins believes that all persons are entitled to equal employment opportunity and does not discriminate against its employees or applicants because of race, color, religion, sex, sexual orientation, pregnancy, marital status, national origin, citizenship, veteran status, ancestry, age (over 40), physical or mental disability, or medical condition, or any other consideration made unlawful by applicable laws. Equal employment opportunity will be extended to all persons in all aspects of the employer-employee relationship, including recruitment, hiring, upgrading, training, promotion, transfer, discipline, layoff, recall and termination.

3. Proposed Engagement Team

The proposed engagement team for the Town of Thompson's Station will consist of two (2) partners, one (1) Senior Associate, and one (1) staff. The resumes and information on the partners, and the senior associate can be found on the following pages.

Engagement Client Service Partner:	James Bence, CPA
Engagement Quality Assurance Partner:	Adam Fraley, CPA
Engagement Senior Associate:	Kelli Clausel, CPA



We realize that, regardless of our Firm’s qualifications, the quality of service the Town receives will correlate directly to the skill level, dedication, and resourcefulness of your engagement team. The individuals listed below have been selected to serve the Town based on their years of hands-on experience working with government entities, and for their commitment to exceeding client expectations. Your team members are dedicated and resourceful, and among the most talented in their field. We encourage you to contact us whenever you have questions and to view us not just as auditors, but as true advisors.

James Bence, CPA

Client Engagement and Service Partner



James is a partner with Mauldin & Jenkins. His experience with the firm covers a variety of state and local governmental organizations. He spends 100% of his time serving state and local governments.

As the Client Engagement and Service Partner for the Town’s engagement, **James would be on-site and available to the Town personnel for 100% of the time that fieldwork is occurring.** As the audit progresses, James would be responsible for the first review of the audit file and work completed and as this would be conducted on-site, any issues would be resolved with the Town prior to our

conclusion of fieldwork. We find that this process eliminates many of the inefficiencies that cause delays between the conclusion of fieldwork and final issuance of our audit reports and a government’s financial statements.

Years of Professional Experience and Years with the Firm: James has sixteen (16) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients in the public services industry.

The following is a summary of governmental clients served by James in the capacity of audit service or engagement partner or concurring review partner. These clients are also listed below.

List of Audits Performed for Governments in the Last Two Years

Counties:

- Cherokee County
- Douglas County
- Floyd County
- Forsyth County
- Gates County, NC
- Halifax County, NC
- Hamilton County, TN
- Madison County, NC
- Jackson County
- Lumpkin County
- Orange County, NC
- Paulding County
- Union County
- Walton County

Cities:

- City of Alpharetta
- City of Asheville, NC
- City of Baldwin
- City of Ball Ground
- City of Bristol, TN
- City of Brookhaven
- City of Canton
- City of Decatur
- City of Doraville
- City of Dunwoody
- City of Grantville
- City of Jamestown, TN
- City of Johns Creek
- City of Kennesaw

- Washington County, NC

Other Governmental Entities:

- Chatsworth Water Works Commission
- Chattahoochee River 911 Authority
- Cherokee County Airport Authority
- Cherokee County Water & Sewerage Authority
- Cobb County-Marietta Water Authority
- Development Authority of Walton County
- Dunwoody Convention and Visitors Bureau
- Evermore Community Impr. District
- Forsyth County Public Library
- Halifax Co. Tourism Development Authority
- Halifax-Northampton Regional Airport Auth
- Madison Co. Tourism Development Authority
- Historic Roswell Convention & Visitors Bureau
- Lawrenceville Tourism & Trade Association
- Town Center Community Improvement District
- Walton County Water & Sewer Authority

- City of Lawrenceville
- City of Lilburn
- City of Marietta
- City of Milton
- City of Monroe
- City of New Bern, NC
- City of Peachtree Corners
- City of Powder Springs
- City of Roswell
- City of Sandy Springs
- City of Social Circle
- City of Villa Rica
- Town of Black Mountain, NC
- Town of Garner, NC
- Town of Selma, NC

School Systems:

- Atlanta Heights Charter Academy
- Brighten Academy
- Cartersville Board of Education
- Cherokee County Board of Education
- Cherokee County Charter Academy
- City of Buford Board of Education
- City of Marietta Board of Education
- Cobb County Board of Education
- Coweta Charter Academy
- Forsyth County Board of Education
- Gainesville City Schools
- Gordon County School District
- Pataula Charter Academy
- Troup County Board of Education
- Walton County Board of Education

Degree/Certifications and Audit Training: James graduated from Mercer University with a double B.B.A. in Accounting and Finance and he is a Certified Public Accountant. In addition, James has obtained a significant amount of continuing professional education over the last three years, serving as both an instructor and participant in several seminars and courses including:

- 2019 North Carolina School Board Association Annual Conference, Greensboro, NC
- 2019 Risk Assessment Summit, Atlanta, Ga
- 2019 Government Finance Officers Association of Alabama, Montgomery, AL
- 2018 CAFR Preparation, Macon, Georgia – Instructor
- 2018 Grant Reporting and Financial Close-Out, Tuscaloosa, Alabama – Instructor
- 2018 Carl Vinson Institute – Internal Controls, Webcast

- 2018 Georgia Government Finance Officers Association Annual Conference, Augusta, Georgia
- 2018 Common Financial Statement Errors, North Carolina Association of CPAs, New Bern, North Carolina - Instructor
- 2017 Tennessee Government Finance Officers Association (GFOA) Fall Conference – Murfreesboro, Tennessee
- 2017 North Carolina GFOA Summer Conference – Wrightsville Beach, North Carolina
- 2017 Georgia Government Finance Officers Association Conference – Savannah, Georgia
- 2017 CAFR Preparation, Atlanta, Georgia – Instructor
- 2017 Mauldin & Jenkins Annual Conference, Athens, Georgia - Instructor and Participant
- 2017 North Carolina GFOA Spring Conference - Raleigh, North Carolina
- 2016 CAFR Preparation, Covington, Georgia - Instructor
- 2016 North Carolina Government Finance Officers Association Fall Conference – Winston-Salem, North Carolina
- 2016 CAFR Preparation Class, Atlanta, Georgia – Instructor
- 2016 Mauldin & Jenkins Annual Conference - Instructor and Participant

Professional and Civic Activities: James is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Georgia Government Finance Officers Association, and the North Carolina Government Finance Officers Association. James has presented at many state and local conferences, including annual conferences such as the North Carolina Association of CPAs.



Adam Fraley, CPA
Quality Control Partner

Adam Fraley is a partner with Mauldin & Jenkins, LLC specializing in serving local and state governmental entities. Adam is a partner who works exclusively in the governmental sector of the Firm's audit practice. His experience covers a variety of clients in state and local government organizations. He spends 100% of his time serving state and local governments.

As the quality control partner on the engagement, it is not anticipated that Adam will be on-site for the Town's audit. The role of our quality control reviewer is to have a final, independent, review of the file and the reports to ensure all requirements from the audit and accounting standpoint have been addressed. However, if the situation should arise, where Adam is needed to address an unusual or technical issue during the course of the audit, Adam will coordinate to meet with the audit team and the management team of the Town to ensure the proper resolution is reached.

Years of Professional Experience and Years with Firm: Adam has nineteen years of experience with the Firm. He has served as Chairman on the Firm's Partner Advisory Board and currently serves as Chairman on the Firm's Leadership and Career Development Committee.

Adam serves both large and small governmental units, and is involved in serving over fifty (50) such governmental entities. Adam obtained his CPA certificate in 1999.

The following is a summary of governmental clients served by Adam in the capacity of engagement partner in-charge or concurring review partner. These clients are also listed below.

List of Audits Performed for Governments in the Last Two Years

Cities:

- City of Alpharetta
- City of Austell
- City of Ball Ground
- City of Bristol, TN
- City of Brookhaven
- City of Canton
- City of Chattahoochee Hills
- City of Clarkston
- City of Decatur
- City of Doraville
- City of Duluth
- City of Dunwoody
- City of Grantville
- City of Johns Creek
- City of Kennesaw

Counties:

- Cherokee County
- DeKalb County
- Forsyth County
- Gwinnett County
- Gates County, NC
- Halifax County, NC
- Madison County, NC
- Lumpkin County
- Orange County, NC
- Paulding County
- Walton County
- Washington County, NC

School Systems:

- Buford Board of Education

- City of Lilburn
- City of Marietta
- City of Milton
- City of Monroe
- City of New Bern, NC
- City of Peachtree Corners
- City of Powder Springs
- City of Rockmart
- City of Rome
- City of Roswell
- City of Sandy Springs
- City of Social Circle
- City of Toccoa
- Town of Garner, NC
- Town of Selma, NC
- Carrollton Board of Education
- Cherokee County Board of Education
- Cobb County Board of Education
- Decatur Board of Education
- Douglas County Board of Education
- Forsyth County Board of Education
- Gainesville Board of Education
- Gwinnett County Board of Education

Other Governmental Units

- Austell Natural Gas System
- Chatsworth Water Works Commission
- Chattahoochee River 911 Authority
- Cobb County-Marietta Water Authority
- Halifax Co. Tourism Development Authority
- Halifax-Northampton Regional Airport Auth
- Madison Co. Tourism Development Auth
- Lumpkin County Water & Sewer Authority
- North Fulton Regional Radio Authority
- Walton County Water & Sewer Authority

Degree/Certifications and Audit Training: Adam graduated from Georgia College & State University with a Bachelor of Business Administration in Accounting. He has been a featured speaker at various GGFOA Conferences and other GGFOA workshops, free quarterly CPE provided to our clients, and several internal conferences.

Adam has obtained and instructed a significant amount of continuing professional education over the last three years including:

- 2019 Risk Assessment for Government Financial Statements, Atlanta, Georgia – Participant
- 2019 M&J Annual Government Conference, Athens, Georgia – Instructor and Participant
- 2019 Dunwoody Conference, Dunwoody, Georgia – Instructor
- 2018 M&J Annual Government Conference, Lake Lanier, Georgia – Instructor and Participant
- 2018 Dunwoody Conference, Dunwoody, Georgia – Instructor
- 2018 GASB Update and Footnotes Review, Quarterly Client CPE - Instructor
- 2018 GGFOA Annual Conference, Stone Mountain, Georgia - Instructor
- 2017 M&J Annual Government Conference, Athens, Georgia – Instructor and Participant
- 2017 GGFOA Annual Conference, Tybee Island, Georgia - Instructor
- 2017 Dunwoody Conference, Dunwoody, Georgia – Instructor
- 2017 CPA Crossings Communicating Financial Information to Non-Accountants - Participant

Professional and Civic Activities: Adam is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, Georgia Society of Certified Public Accountants, the Government Finance Officers Association, the Georgia Government Finance Officers Association, the

Cobb County Chamber's Government Affairs Committee, and the Association of Government Accountants (AGA), which he has served as the Director of the AGA's Audit Committee.

Kelli Clausel,
Senior Associate

Kelli is a Staff Accountant with Mauldin & Jenkins. Kelli works in the Audit Department providing services to numerous organizations. Her experience covers not-for-profit, governmental, financial institutions, and other public and private entities. Kelli emphasizes on providing quality client services, open communication, and being deadline orientated to meet client's needs.



Years of Professional Experience and Years with the Firm

Kelli has two (2) years of experience in public accounting, all with Mauldin & Jenkins, serving a wide range of clients. Kelli has her CPA license.

List of Audits Performed in the Last Two Years

- Apex Bancorp Inc
- Bank of Cleveland
- Bristol Joint Sewerage System
- Bristol Public Library
- Bristol Tennessee School System
- Bryan College
- Campus Development Foundation
- Chattanooga Area Food Bank
- Chattanooga Area Regional Council of Governments
- Chattanooga Area Regional Transportation Authority
- Chattanooga Chamber Foundation
- Chattanooga Christian Community College
- Chattanooga Design Studio
- Chattanooga Tumor Clinic Inc
- City of Bristol Industrial Development Board
- City of Bristol Tennessee
- Commercial Bancgroup Inc
- Corley Manufacturing
- Council for Alcohol and Drugs
- Dunlap Industries Inc
- First Capital Bank
- First Volunteer Corporation
- Hamilton County Election Committee
- Hamilton County Tennessee
- Howard Fund
- Kenco Group AUDIT
- Peoples Bank of East TN
- Peoples Bank of the South
- Simply Bank
- Tennessee Valley Financial Holdings
- Trust Federal Credit Union
- United Trust Bank
- University of Chattanooga Foundation
- Whitfield County Georgia

Degree/Certifications and Audit Training

Kelli graduated from the University of Tennessee at Chattanooga with a Master's of Accountancy. In addition, Kelli has obtained a significant amount of continuing professional education over the last two years:

- 2019 Tax Watch 1 & 2 – Atlanta, GA
- 2019 Audit Watch 1 & 2 – Atlanta, Ga.
- 2019 LEAP Conference – Athens, GA

Professional and Civic Activities

Kelli is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and Tennessee Society of Certified Public Accountants.

Turnover and Audit Continuity

Our staff retention rates are considered to be among the best in the profession (and much better than national and other regional firms). This fact, coupled with our vast array of government clients, results in a staff pool highly experienced with governmental entities with the definite capacity to serve the Town. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors and staff as well. Many of our clients will tell you that they routinely have seniors and staff return to serve them year after year. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.

Our policy is to try and maintain a consistent audit team throughout the term of each engagement. However, as some of our seniors and managers continue to develop they may be reassigned to other engagements. It is our practice when this occurs to ensure the partner involvement is increased during the transition to other senior team members, which helps to not only avoid any interruptions or retraining, but also keeps our partners highly involved in the audit process, throughout the contract.

The Mauldin & Jenkins Difference – Depth of Resources

The personnel assigned to the Town's audit have a significant amount of experience serving governmental entities. We would like to stress the fact that, as shown by the list of entities we have served, that our experience spans a wide variety of entity-types. We have experience auditing all types of organizations, programs, activities and functions provided by governmental entities. **Our governmental practice is the largest niche of our firm and accounts for over 95,000 hours of service on an annual basis.**

Other Staff Resources

We have individuals with extensive experience and certifications relative to Information Systems Technology as well Fraud Examinations. The following two (2) individuals are available to be of service to the Town should the need arise.



Jameson A. Miller, CPA, CISA
Director, Information Technology,
Cybersecurity Consulting Services

Jameson Miller is a director and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the firm's Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (NACHA) Compliance with Appendix Eight of the NACHA Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" Certificate;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;" and
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference.

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as a member of the board of directors and treasurer the of the Cumberland Trail Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant with the State of Tennessee and a Certified Information Systems Auditor through ISACA.

Jameson plans to obtain the AICPA's "Blockchain Fundamentals for Accounting and Finance Professionals" Certificate during December 2018. In January 2019, he is registered to take, "Penetration Testing with Kali," a 40 hour continuing education self-study course offered through Offensive Security, the creators of the Kali Linux



Penetration Testing operating system. Afterwards, Jameson will sit for the Offensive Security Certified Professional (OSCP) 24 hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.

Kris Trainor, CPA and CFE
Certified Fraud Examiner

Kris Trainor is a partner with Mauldin & Jenkins. Kris received his BBA in Accounting from Georgia Southern University. Since joining Mauldin & Jenkins in 1995,

Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits and loan servicing compliance audits.



Kris also has audit and inventory experience in the manufacturing industry. He is available to perform forensic audits should it be determined that such audits are needed in lieu of other traditional audits (financial, compliance, performance, agreed-upon procedures, etc.)

Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.

Considering the fact that Kris only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal to provide services.

David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the "Big 4" international accounting firms, and brings an exceptional understanding of governmental clients' challenges as well as innovative solutions that fit their unique operating and service delivery environment.



David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has provided a wide array of advisory services in his career. In the past three (3) years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities & Counties:

Austin, Texas
Charlotte County, Florida
DeKalb County, Georgia
Fort Lauderdale, Florida
New Orleans, Louisiana
Riverside County, California
Savannah, Georgia

Respective Services Provided:

Zero Based Budgeting Assessment & Strategic Design
Strategic Planning Assistance, and Utilities Dept. Assessments
Water / Sewer Utility Billing Assessment
Water / Sewer Utility Billing Assessment
Zero Based Budgeting Assessment & Strategic Design
Finance Function Assessment
Water / Sewer Utility Billing Assessment

School Districts:

Chicago Public Schools
DeKalb County (GA) Schools

Service Delivery Model Assessment
Human Resources Assessment
Human Resources Recommendation Implementation

Federal and State Government Entities:

District of Columbia Employment Services Dept.
Florida Department of Management Services

Workforce Innovation & Opportunity Act (WIOA) Grant Assistance
Quality Assurance / Independent Verification & Validation
Over SAP Implementation

Florida Turnpike Enterprise
Georgia Department of Administrative Services
Georgia Department of Community Health
Georgia Department of Economic Development
Georgia Department of Labor
Georgia State Road & Tollway Authority

Back-office Project Management Office (PMO)
Human Resources Function Market Scan
Finance Function Review
Workforce Innovation & Opportunity Act (WIOA) Grant Assistance
Back-office Assessment & Project Mgmt. Office Support
Agency Merger Assessment
Cost Allocation Assistance
Strategic Planning Assistance
Revenue Control Manager
Finance Project Management Office
Back-office SAP Implementation Support
Workforce Strategy Assessment

Kentucky Transportation Cabinet
Puerto Rico Dept. of the Treasury
Texas Department of Transportation
Virginia Department of Transportation

Special Purpose Entities:

Atlanta Housing Authority
Eastern Band of Cherokee Indians Int. Audit Dept.
Florida Healthy Kids (NFP)

Human Resources Assessment & Optimization
Grants Compliance Review
Vendor Selection Assistance

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Other Staff Auditors & Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the Town's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the Town will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to Tennessee entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than the national firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

4. Availability of Audit Team

We treat all of our engagement's as a year round relationship. We strive to not only provide the audit services needed by our clients to comply with State or Federal regulations, but to be a partner in bettering the government. We provide our clients full access to our partners, managers, and seniors. We typically do not rotate the key individuals on engagements, which allows our teams to become familiar with the government and to be a resource to the government. Our key team individuals spend 100% of their time serving local governments throughout the Southeast. This large footprint allows us to be exposed to significantly more examples and resources when a client has a question or what they deem an unusual transaction or question. We strongly encourage year round communication and general inquiries are included in our pricing. If there are additional procedures or out of scope work being requested by the Town, those terms are agreed before any costs or bills are incurred.

Audits of Federally Funded Programs (Single Audits)



Relative to audits of fiscal year 2018 (2019 fiscal year audits are not available at this time as December year-end audits are not complete), Mauldin & Jenkins audits **160 entities** (98 by our Atlanta office) representing approximately **\$1.5 billion (\$996 million in the Atlanta office alone) in federal expenditures** for state, local government, and non-profit clients which is the:

- **37th highest** among public accounting firms in the nation as it relates to total expenditures audited under the Single Audit Act; and,
- **21st highest** among public accounting firms in the nation as it relates to number of Single Audits conducted.

Mauldin and Jenkins serves a significant amount of clients who require substantial single audits. In January 2008, as part of the Federal Department of Education's random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

Other Services

In addition to providing financial and compliance auditing services for the clients listed on the previous pages, we also routinely perform various other types of services for our clients including:

- Agreed upon procedure engagements;
- Landfill financial assurance reporting;
- Forensic audits;
- Compilation services;
- Other consulting services;
- Bond financing and issuance services including consent letters and comfort letters for the solid majority of our governmental clients.

To highlight specific engagements aside from annual financial statement and compliance audit services provided by the Atlanta Office to our governmental clients, consider the following:

1. **Cobb County School District** – Beginning in 2013, Mauldin & Jenkins began providing performance audit services to the School District by reviewing and testing internal controls at each of the School District's 109 schools. At each location, we conduct tests of each school's compliance with internal policies and procedures and consider potential sources of improvement by comparing current operations to industry best practices and State of Georgia laws and regulations.
2. **Gwinnett County and DeKalb County** – Since becoming auditors for Gwinnett County we have annually performed special compliance procedures for the County as well as each municipality within the County for compliance related to their Special Purpose Local Option Sales Tax Program. For DeKalb County, we performed similar procedures related to their compliance with a bond referendum for a General Obligation Bond Program.

Other Non-Attestation Services. Other services beyond the above attestation types which Mauldin & Jenkins currently provide to our clients include:

- Federal and State income tax planning/return preparation;
- Payroll tax issues;
- Multi-state income tax issues;
- State sales tax matters;
- Information technology (IT) systems consulting;
- Cost accounting issues;
- Profitability consulting;
- Advanced cost management;
- Human resources (HR) predictive index services and interviewing and hiring
- Business, strategic and succession planning.

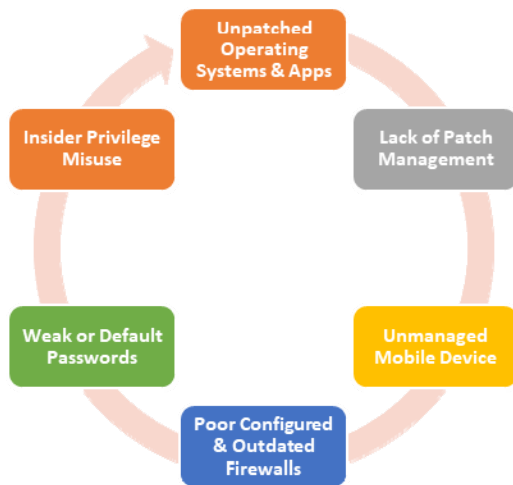
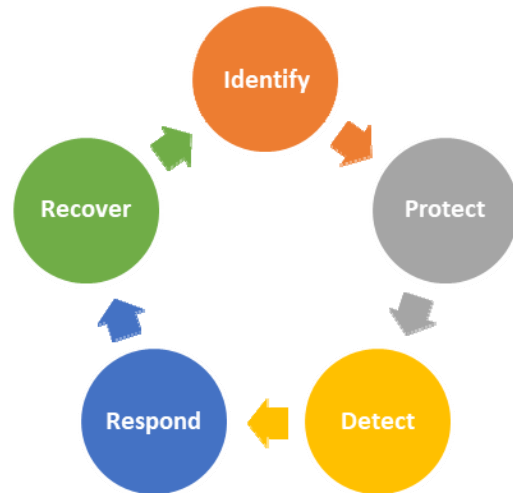
Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three (3) such services.

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large & small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: 1) attestation engagements or 2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

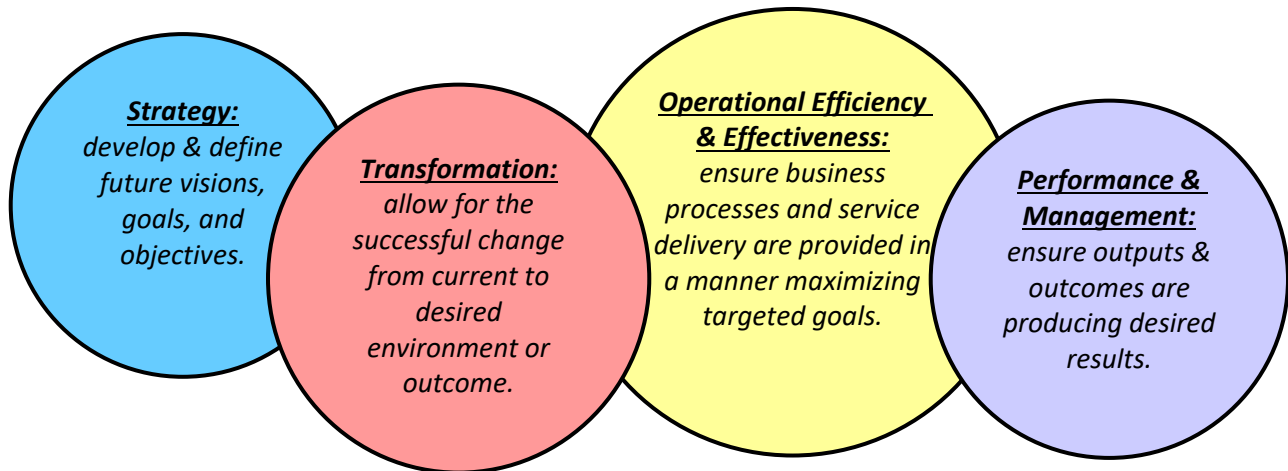
This is the practice of testing a computer system to find security vulnerabilities that a hacker / attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees’ security awareness; and, the government’s ability to identify and respond to security incidents.



“We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship.”
Angela Jackson, City of Fairburn (GA), Finance Director

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following bubbles.



Auditor’s Discussion & Analysis

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government.



We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor’s Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.

Elements of the Auditor’s Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;

- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.

New or Pending GASB Pronouncements

GASB has issued over 55 pronouncements in the past 20 years, and continues to research various projects of interest to governmental units. Subjects of note include:

- Re-examination of the financial reporting model;
- Revenue and expense recognition;
- Footnote disclosures;
- Deferred compensation plans;
- Public-Private Partnerships; and
- Subscription Based IT Arrangements.

Considering the number of recently issued or pending GASB pronouncements, [we believe proactive training on the parts of auditors and auditees to be of great importance.](#) **As in the past with our governmental clients (via free cpe and general discussions), our priority is to communicate all significant information to our clients and offer special training sessions relative to these subjects.**

5. Training of Engagement Team

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days worth of audit, accounting and financial reporting training is provided. Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Comprehensive Annual Financial Reports (CAFR's).

All staff associated with the annual audit of the Town will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

6. References

In addressing the Town’s interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed for local governmental units in the last five (5) years, we have elected to report on three (3) cities which most closely resemble the Town of Thompson’s Station in size and services (total staff hours). Should management of the Town need some additional references, we would be happy to provide such data. The three (3) entities we audit which most closely resemble the Town are noted as follows:

1) Town of Bristol, TN

General Information	City in northern Tennessee with a population of approximately 27,000. Assets and revenues of approximately \$474.4 million and \$215.6 million. The City provides general government, public safety, education, transportation, water services, electric services, stormwater, and cable/telephone services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance. Review of CAFR and the maintenance of the GFOA Certificate.
Dates	June 30, 2012 through present
Partners	Matt Hill and James Bence
Contact Information	Ms. Tara Musick, Finance/City Recorder - (423) 989-5500 - tmusick@bristoltn.org
Address	801 Anderson Street, Bristol, TN 37620

2) Town of Selma, NC

General Information	Town with population of approx. 7,000. Assets and revenues of approx. \$33.5 million and \$20.6 million. The Town provides numerous services including water, sewer, electrical, transportation, and public safety.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Grant Guidance (UGG). Preparation of Annual Financial Report.
Dates	June 30, 2006 through present
Partners	James Bence and Tim Lyons
Contact Information	Rhonda Sommer, Finance Director - (919) 965-9841 - rsommer@selma-nc.com
Address	114 North Raiford Street, Selma, NC

3) City of Monroe, GA

General Information	City with population of approx. 100,000. Assets and revenues of approx. \$118.9 million and \$50.3 million. The City provides numerous services including water, sewer, electrical, cable, stormwater, parks and recreation, and public safety.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with Uniform Grant Guidance (UGG). Preparation of CAFR and the maintenance of the GFOA Certificate.
Dates	June 30, 2006 through present
Partners	Adam Fraley and Tim Lyons
Contact Information	Beth Thompson, Finance Director - (770) 267-7536 - bthompson@monroega.gov
Address	215 N. Broad Street, Monroe, GA

7. Audit Fees

TOWN OF THOMPSON'S STATION, TENNESSEE SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2020 FINANCIAL STATEMENTS						
	M&J					
	Interim	Fieldwork	Office	Total	Hourly Rates	Total
Partners	6	16	8	30	\$270	\$ 8,100
Senior	12	48	6	66	145	9,570
Professional Staff	6	32	-	38	120	4,560
Subtotal	<u>24</u>	<u>96</u>	<u>14</u>	<u>134</u>		<u>22,230</u>
Out-of-pocket expenses:						
Meals and lodging						1,800
Transportation						300
Mauldin & Jenkins discount from standard fees and expenses						<u>(6,830)</u>
Total all-inclusive maximum price for 2020 financial audit						<u>\$ 17,500</u>

Fiscal year-end	Estimates
June 30, 2021	\$ 18,000
June 30, 2022	18,500

Important Notes to be Considered

Note (1) – Unlimited Correspondence: It is Mauldin & Jenkins' policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research). Our view is that we would rather deal with an issue, understand it, and – in essence – audit it as it occurs and is fresh in your mind, rather than wait until the end of the year and revisit an old issue and audit the details at that time. We view this as auditing year-round and thus, providing this advice is a part of the audit cost as presented in this section and would not necessitate additional billings.

Note (2) – Free Periodic/Quarterly Continuing Education: As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$3,000 of annual savings for the Town's estimated finance department per person.

Note (3) – No Hidden Fees or Costs: The pricing schedules contain all pricing information relative to performance of the audit as required by the Town including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations, major funds, or the number of major programs of the Town and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

Note (4) – Single Audit: The Town's Request for Proposal (RFP) noted the possibility for the need for a Single Audit. At this time, it is our understanding that the Town would not require a Single Audit for the fiscal year ended June 30, 2020. As such our pricing does not include an estimate for the performance and reporting for a Single Audit. However, if a single audit is required, the fee is dependent on the program but typically is around \$3,500 per major program.

Other Information

Workflow Programs - Suralink

We utilize many options for our clients in how information is communicated and provided during the audit, but the preferred choice by many of our clients is a web-based program provided by Suralink. This is a live, interactive program which allows us to setup an engagement's client assistance letter or PBC letter in a live format. Each request has its own identifier and clients can attach workpapers, details, or other support directly to the request. Clients can also utilize the comments box to respond when items are not applicable or "will be provided at fieldwork." This has helped reduce the back and forth with uncertainty of when a request has been fulfilled. Once uploaded, the document is retained and can be marked as "accepted" or "rejected" by the audit team to identify when the request has been fulfilled.

This program also allows for clients who are ready ahead of their scheduled time to upload information to the audit to help expedite the audit process. Instead of waiting until day 1 of the audit to really get going, information can now be provided as completed and available. Many clients have noted that this has allowed them to specify the team member on the audit side who is responsible for each item, so there is clarity on responsibilities as well as allows for direction when there are questions.

While this is not required, it is the preferred method due to the efficiency opportunities as well as the improved, timely communication it provides. Additionally, we offer the use of other repository programs such as Dropbox or LEAP File transfers.

Timeline for Reports

During the interim visit for our audits, we will work with management to establish a timeline of when items and information will be available for the audit, so as to better tailor the timeline for the audit, the drafting of reports, and delivery of the draft reports to management. The timeline below is a tentative schedule for the Town's audit, based on information available through the Request for Proposal and the supplemental Addendum provided by the Town.

Interim Fieldwork – June of each year: This would be to conduct interim compliance testing for the State and Federal compliance audits. We would also update our understanding of the operations of the Town to help tailor the audit programs and client assistance letter for the financial audits. A prepared by client (PBC) letter would be provided of all the items anticipated to be required for the financial audit, including drafting of the reports.

Fieldwork – anticipated to be September of each year: This would be the period when our team returns to the Town to conduct and complete the financial audit and conclude on the compliance audits. In order to make the audit as efficiently and seamless for the Town staff, we generally plan the audit to coincide with when the Town commits to have the requested items ready.

Drafts and any adjusting entries – these are typically available within two weeks of the completion of the audit, though we strive to have a draft available as we leave the field. The first year, the drafts will likely be ready two weeks after the fieldwork, but subsequent years will be integrated into our software to help expedite the process.

Final Reports – these would be available to the Town within two weeks of the Town’s completion of the review of the drafts and acceptance of the financial statements as final. Based on our timeline, this should be within the State’s deadline for municipal audits.

Free Continuing Education

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals.

“I’ve been a CPA for 32 years. Today’s CPE class by Mauldin & Jenkins has been the best of my career”. **Terry Nall, CPA, City of Dunwoody (GA) Council Member**

“They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization”. **Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director**



Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- American Recovery & Reinvestment Act (ARRA) Updates
- Best Budgeting Practices, Policies and Processes
- CAFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No. 51, Intangible Assets
- GASB No. 54, Governmental Fund Balance (subject addressed twice)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB No.’s 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB No.’s 67 & 68, New Pension Standards (presented several occasions)
- GASB No. 72, Fair Value Measurement and Application
- GASB No. 77, Tax Abatement Disclosures
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

Governmental Newsletters



We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency.

The newsletters are produced and delivered periodically, and are intended to keep you informed of current developments in the government finance environment. In the past several years, the following topics have been addressed in our monthly newsletters:

- 2011 Legislative Highlights
- American Recovery & Reinvestment Act (ARRA) Information and Issues
- Are Your Government's Funds Secure?
- Capitalization of Interest
- Changes in FDIC Deposit Insurance Coverage
- Changes on the Horizon for OMB Circular A-133
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB 54, Governmental Fund Balance
- GASB 54, Governmental Fund Balance Note Disclosure Requirements
- GASB 60, Service Concession Arrangements
- GASB 67, New Pension Standard
- GASB Standards 63 & 65, Deferred Inflows & Outflows
- IRS Delays Implementation of 3% Withholding on Payments for Goods and Services
- OMB A-133 Compliance Supplements
- Property Tax Assessments
- Refunding Debt
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit (July 2010)
- Single Audit and ARRA Funds
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Supplemental Social Security for Inmates
- The Return of the Component Unit – GASB 61
- What's Happening with Property Tax Assessments

High Percentage of Partner & Manager Involvement

Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. We bring our experience to the field. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes the following:

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 30% of all anticipated hours of service are partner hours which means we bring our experience to the field and not just the front end and back end of the audits.

Closing

We appreciate the opportunity to propose to provide services to the Town of Thompson's Station, Tennessee. We believe Mauldin & Jenkins is the "right" firm for the Town. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to work with the Town and share our experience and understanding of governmental accounting and operations for the benefit of the Town.

We would greatly appreciate you recommending us for your audit needs. Should you or anyone at the Town have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact any of us.



www.mjcpa.com

MAULDIN & JENKINS, LLC

200 W. Martin Luther King Jr. Blvd,
Suite 1100
Chattanooga, Tennessee 37402

(423) 756-2727 (fax)
(855) 550-0090 (phone)



Proposal to Provide Financial Auditing Services for Town of Thompson's Station, Tennessee



PATTERSON, HARDEE & BALLENTINE, P.C.

1889 GEN. GEORGE PATTON DR., STE. 200, FRANKLIN, TN 37067
615-750-5537 WWW.PHBCPAS.COM

May 26, 2020

Dear Mr. Banks:

Thank you for the opportunity to provide a proposal for the financial auditing services for the Town of Thompson's Station, Tennessee. Our experience allows us to serve your needs with the understanding that our success as a firm is led by our commitment to audit quality and exceeding the expectations of our clients.

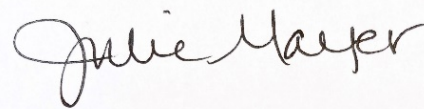
PHB will work hard to understand all aspects of your organization so that we can provide recommendations that will enhance the way you operate. We will also be proactive in sharing upcoming changes in the industry to ensure you are equipped to adhere to new guidance.

If awarded this contract, you will be of utmost priority. PHB is located nearby in Franklin so we are very familiar with your town and its current state of growth and change. Since we are just a short drive away, travel is not an issue, making a partnership with us very convenient, as well. We are confident that we have the knowledge and experience to handle all of your accounting needs. Please read further to understand why we are the best choice for you.

Again, thank you for the opportunity to propose! Feel free to contact us regarding the attached proposal.



Sarah Hardee, CPA Audit Partner
Sarah@phbcpas.com



Julie Mayer, CPA Senior Audit Manager
Julie@phbcpas.com

1889 GEN. GEORGE PATTON DR., STE. 200, FRANKLIN, TN 37067
615-750-5537 WWW.PHBCPAS.COM



Patterson, Hardee & Ballentine, P.C. (PHB) is a Middle Tennessee company based in Franklin, Tennessee. We are a full-service accounting firm with over 100 years of combined experience and specific experience in auditing governmental entities and not-for-profit organizations. We have been in business for more than 28 years and the four principals of our firm have worked together for more than a decade.

With over 40 employees, we pride ourselves on being able to provide the level of professionalism you would expect from a large firm, while maintaining a personalized audit approach you would expect from a firm of our size. We are confident that we are fully equipped to provide the multiple levels of service our clients require in a personal and proactive manner.

Since our firm is owned and managed by a majority of women, we are certified by the Women's Business Enterprise National Council, the Tennessee Governor's Office of Diversity and the Metro Nashville Airport Authority as a **Women Owned Business**. We have also been certified a **Disadvantaged Business Enterprise** (DBE) by the Tennessee Uniform Certification Program (TNUCP).

We confirm that we are independent of Town of Thompson's Station, Tennessee as defined by auditing standards generally accepted in the United States of America and under the standards required by Government Auditing Standards.

Audit Team

Sarah Hardee, CPA (Tennessee), Audit Partner

Julie Mayer, CPA (New York), Senior Audit Manager

Tim Spaid, CPA (Tennessee), Audit Manager

Avery Hickman, CPA (Tennessee), Senior Auditor

Patrick McFall, Staff Auditor

Continuing Professional Education (CPE)

We exceed the required Continuing Professional Education hours for each individual partner, manager and staff member, including necessary governmental education requirements.

Audit Quality

We are members of the Center for Audit Quality, The Governmental Audit Quality Center of the AICPA as well as the Employee Benefit Plan Audit Quality Center. These memberships provide us access to resources to improve our audit performance. They also require us to complete continuing education and to have adequate controls at our firm to ensure audit quality.

Cost

As further documented in this proposal on page 13, we propose a fee of **\$18,500 per year** for three years for the services described in this proposal.

Please read further to see why PHB is the best solution for your accounting needs!



Each management team member has extensive experience auditing governmental organizations and all have the following credentials: **Certified Public Accountant**, **Member of the American Institute of Certified Public Accountants** and **Member of The Tennessee Society of Certified Public Accountants**.

QUALIFICATIONS & EXPERIENCE



Sarah Hardee, CPA, the Audit Partner at PHB. She has worked extensively with non-profit organizations, school districts, governmental entities, local and nationwide businesses, and private health care providers throughout the course of her career. She has particular expertise in audits conducted in accordance with Governmental Auditing Standards and audits of Employee Benefit Plans. Sarah has also conducted training seminars on fraud prevention, unrelated business income tax, cost allocation in accordance with State regulations and audit preparation. She is a peer reviewer and a member of the Tennessee Peer Review Committee.

Education: Bachelor of Business Administration in Accounting—Middle Tennessee State University, 1994-1998

Certifications & Specialized Experience

- Certified Public Accountant in both Tennessee and Kentucky
- Member of the Report Acceptance Body
- Heavy experience in auditing not-for-profit and governmental entities
- Significant experience with Yellow Book and Single Audits under both A-133 and Uniform Guidance
- Significant experience with benefit plan audits, including ESOP, multi-employer and defined benefit plans
- Strong knowledge of tax planning, tax preparation and preparation of financials for business and individuals

Professional Experience

- Bell enfant & Miles, P.C.
- APH CPAs, PLLC
- Patterson, Hardee & Ballentine, P.C.

Professional Organizations and Committees

- American Institute of Certified Public Accountants
- Tennessee Society of Certified Public Accountants
- Middle Tennessee Peer Review Committee
- Audit Committee for the Tennessee Society of CPA's

Twenty years of audit experience with many audits of governmental entities, Yellow Book, and Single audits



Julie Mayer, CPA, is the Senior Audit Manager at PHB. Prior to joining PHB in January of 2016, she first worked in public accounting with Deloitte, leaving the practice as a Senior Manager in the Audit Department to work as the Corporate Controller of a local business. She has audit experience across a wide variety of industries, most recently with PHB to include governmental entities, healthcare organizations, non-profit organizations and school districts.

Education: Bachelor of Science in Accounting; Clarkson University, Potsdam, NY, 1994

Certifications, Professional Organizations and Committees:

- Certified Public Accountant
- American Institute of Certified Public Accountants
- Tennessee Society of Certified Public Accountants
- Healthcare Financial Management Association

Relevant continuing education:

- Governmental & Non-profit Annual Update
- A Complete Guide to the Yellow Book
- Governmental Audit Quality – Single Audit Fundamentals
- Latest Developments in Government and Non-profit
- Health Care Conference
- Overview of SLG Accounting



Tim Spaid, CPA, is the Audit Manager at PHB. He joined the firm in 2013, and has worked extensively on non-profit organizations, school districts, cities and other governmental entities. He has experience managing Uniform Guidance and “Yellow Book” audit engagements, with a particular expertise in Governmental Auditing Standards, including designing and completing audit testing related to federal awards and the respective compliance requirements. He has experience in the preparation of basic governmental financial statements and their related notes. He has also assisted with cost reporting to both state and federal agencies and internal control analysis.

Education: Bachelor of Business Administration in Accounting- University of Tennessee (2012)
Master of Accountancy— Middle Tennessee State University (2014)

Certifications, Professional Organizations and Committees:

- Certified Public Accountant
- American Institute of Certified Public Accountants
- Tennessee Society of Certified Public Accountants

Relevant continuing education:

- A Basic Background & Overview of SLG Accounting
- Governmental & Nonprofit Annual Update
- Advanced OMB A-133 Issues and Uniform Guidance



Avery Hickman, CPA, is a Senior Auditor at PHB and began his accounting career with PHB in January of 2016. He has audit experience across a wide variety of industries including governmental entities, healthcare organizations, non-profit organizations and school districts. This experience has given him a thorough understanding of how the various industries operate, including their internal controls. He is also the reviewer for all nonprofit tax returns that are prepared at the firm.

Education: Bachelor of Business Administration; Middle Tennessee State University, 2015
Masters of Science in Accounting; Liberty University, Lynchburg, VA, 2018

Certifications, Professional Organizations and Committees:

- Certified Public Accountant
- American Institute of Certified Public Accountants
- Tennessee Society of Certified Public Accountants

Relevant continuing education:

- Governmental & Non-profit Annual Update
- A Complete Guide to the Yellow Book
- Latest Developments in Government and Non-profit

Staff Quality/Continuity

We pride ourselves on recruiting, hiring, developing and retaining qualified, competent and professional individuals. We strive to maintain consistency in the audit department, as this is beneficial to both the client and us as we gain a knowledge and understanding of clients and their accounting system. We have a consistent and qualified team, in fact, our audit department has a combined 30 years of experience. We work well together and do not have to spend time relearning and training employees each year, which leads to increased efficiency and more timely completion of audit engagements.

Relevant Experience

For each of the last three years, we performed an audit of TMA Group, a regional leader in customizing environmentally friendly, multimodal transportation solutions for employers and communities. As part of the audit requirements, each year we performed a Single Audit in accordance with the OMB Compliance Supplement, and gained experience auditing compliance requirements for U.S. DOT Federal Transit Administration funding from the Federal Government.

We also audit The Industrial Development Board of the County of Roane, Tennessee (IDB). The IDB is a component unit of the Roane County Government, the primary government. The function of the Board is to attract and promote new industry for Roane County, Tennessee. Audited financial statements include both government-wide (reporting the Board as a whole) and fund financial statements (reporting the Board's major fund).

We are sub-contractors for the audit of The Metropolitan Government of Nashville and Davidson County. As sub-contractors, we are responsible for planning, fieldwork and reporting for the Metropolitan Nashville Public Schools Internal School Funds, a special revenue fund of The Metropolitan Nashville Public Schools, as well as Metropolitan Nashville General Hospital, an enterprise fund of the Hospital Authority of the Metropolitan Government of Nashville and Davidson County, Tennessee.



We are also sub-contractors for the audit of the Nashville Metropolitan Airport Authority. As sub-contractors, we are responsible for testing passenger freight charges, revenue and receivables, cash, capital assets, construction in process, the separate pension financials and the single audit (our firm has conducted the single audit portion of the audit in its entirety for all applicable years since 2015).

Continuing Professional Education: On-site auditing staff has received more than required continuing professional education over the past three years as follows:

Sarah Hardee

- AICPA Governmental Audit Quality Center Designated Partner (all 3 years)
- TSCPA Nonprofit and Governmental Conference
- AICPA Must Select GAO and EBP additional sections at the peer review conference (all 3 years)
- AICPA Must Select GAO and EBP webinars
- AICPA Revenue Recognition for nonprofits and governmental entities
- AICPA State and Local Government Accounting
- AICPA GAO Independence in the 2018 Yellow Book
- Fraud Awareness in Governments
- AICPA Peer Review Annual update
- AICPA Peer Review Conference (all 3 years)
- AICPA Nonprofit update on new standards
- AICPA Implementation of the new nonprofit standards
- AICPA new Nonprofit Standards and annual updates (all 3 years)
- AICPA Risk Assessment
- TSCPA Tennessee Ethics (all 3 years)
- AICPA Computer applications
- AICPA Quality Control
- TSCPA Peer Review Committee Report Acceptance Body ongoing training (all 3 years)
- TSCPA meetings
- AICPA Employee Benefit Plan (EBP) Conference
- AICPA Employee Benefit Plan Audit Quality Center Designated Partner webinar (all 3 years)
- PHB in-house training on EBP's
- TSCPA EBP conference
- AICPA EBP 401k auditing
- AICPA EBP and IT risk
- AICPA Health and Welfare audits

Julie Mayer

- Governmental and NFP Conference
- Tennessee Government Auditor Training
- Developments in Governmental and NP Accounting
- Basic Background & Overview of State and Local Government Accounting
- Audit Training Updates
- Employee Benefit Plans Conference
- Implementation of New NFP Standard



- State Specific Ethics (TN)
- Common Financial Statement and Asset Fraud Schemes
- Smart Aid
- SOC Deep Dive – EBP Audits
- The 2018 Yellow Book Revision
- Share-Based Payments
- Quality Control webinars
- NPO Audit & Accounting Issues
- Revenue Recognition / EBP Master Trust Disclosures
- Examining the New Lease Accounting Standard
- Health Care Conference
- Form 990

Tim Spaid

- Form 990
- Leases: Mastering the new FASB requirements
- Fraud Awareness
- Audit Watch University: Level 5
- The Most Common Financial Statement and Asset Fraud Schemes
- Fraud: Recent Findings, Red Flags and Corruptions Schemes
- Tennessee CPAs: State Specific Ethics
- Tennessee Government Auditor Training
- Basic Background and Overview of State and Local Government Auditing
- Implementing new standards for not-for-profits
- ASU 2016-14, Nonprofit Financial Statements
- Not-for-profit accounting and auditing update
- Governmental and NFP Conference
- GASB 87: Leases
- Integrating Audit Data Analytics into the Audit Process
- Annual Tax Update: Corporations and Pass-Through Entities
- Excel Best Practices
- Federal Tax Update

Avery Hickman

- SECURE Act
- Interpreting the New Revenue Recognition Standard
- Basic Background and Overview of State and Local Government Auditing
- State and Local Government Auditing Planning Considerations
- 2018 and 2019 Employee Benefit Plan Conferences
- Integrating Audit Data Analytics into the Audit Process

REFERENCES:



Ms. Debbie Henry

Executive Director, TMA Group
708 Columbia Avenue, Franklin, TN 37064
dhenry@tmagroup.org / 615-628-0264

Audited Financial Statements - Subject to Uniform Guidance 2016 - Present

Mr. Cary Paten

Office Manager, the Roane Alliance
1209 N Kentucky Street, Kingston, TN 37763
cpaten@roanealliance.org / 865- 376-2093

Industrial Development Board of Roane County, Tennessee - Yellow Book
The Roane Alliance, Audited Financial Statements 2018 – Present

Mr. Mark Nicolas, CPA, CFE

Managing Partner, Dixon Hughes Goodman LLP
(Non-profit, Education and Government Group)
999 S Shady Grove Road, Suite 400
Memphis, TN 38120

mark.nicolas@dhg.com / 901-259-3647

PHB subcontracted with DHG (prime contractor)
Audit of Nashville Metropolitan Airport Authority 2015 - 2019



Report on the Firm's System of Quality Control

October 31, 2018

To the Shareholders of Patterson, Hardee & Ballentine, P.C.
and the Peer Review Committee of the Tennessee Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Patterson, Hardee & Ballentine, P.C. (the firm) in effect for the year ended April 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Patterson, Hardee & Ballentine, P.C. in effect for the year ended April 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Patterson, Hardee & Ballentine, P.C. has received a peer review rating of *pass*.

Johnson, Hickey & Murchison, P.C.

Audit Scope: We will express an opinion on the fair presentation of the basic financial statements, the combining and individual non-major fund financial statements and schedules in conformity with generally accepted accounting principles. The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Included in the financial audit report, as required by Title 2 U.S. Code of Federal Regulations (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”), and the State of Tennessee.

Expectation of The Town of Thompson’s Station Tennessee: We understand that you will provide a final year end trial balance for all funds, as well as detailed schedules and underlying financial documents to support significant account balances. All balance sheet accounts will be reconciled to the general ledger. You will also provide the Management’s Discussion and Analysis, as well as the Year-end Financial Statements and related Notes to the Financial Statements. We appreciate your support staff being available during the audit to answer questions and provide detail for any additional questions arising due to audit procedures. Management of the Town of Thompson’s Station, Tennessee will take responsibility for the audited financial statements, and assure us that there are appropriate skills, knowledge and expertise to perform that responsibility.

Audit Segmentation, Staff Level and Completion Hours:

(All PHB Staff will wear corporate name tags for identification purposes)

Planning (40 hours, Senior Auditor, Upper Level Review): Before we begin the audit, we will provide you with a list of requested items well in advance of the audit fieldwork. We will ask for a copy of your trial balance in excel format so we can begin preliminary analytical procedures. We will begin research on laws and regulations applicable to your industry that are subject to audit test work by reviewing prior year audit work papers, conducting interviews with management, and using our organization’s numerous resources to ensure we are current on industry requirements and regulations.

Risk Assessment (25 hours, Senior Auditor, Upper Level Review): Using these preliminary analytics, we will take a risk-based audit approach, first understanding the organization’s controls and from there continuing with an audit plan that will focus on material account balances and areas that are complicated in nature, either due to significant estimates or number of transactions. Specifically, we will ensure proper reporting of assets in accordance with the fair value measurement and we will also audit the classification of fund balances as per donor specifications. To the extent deemed appropriate, we may perform tests of internal controls in efforts to rely on those internal controls and gain efficiencies in subsequent audits. Alternatively we may perform walk-throughs with staff to gain an understanding of controls that are in place, and then design specific procedures for gaining audit assurance.

Substantive testing (80 hours, Audit Staff, Senior Auditor, and Upper Level Review): Using the risk assessment to develop an audit plan by significant audit area, we will perform a combination of detail and analytical tests that will allow us to assess the reasonableness of the account balance. Results of procedures and proposed adjustments or findings (if any) will be communicated with management in a timely fashion during fieldwork. While we don’t anticipate any potential audit problems, our approach is to immediately have a discussion with management as concerns or issues arise.

We will provide a secure portal link with which you can upload documents for us to use in our procedures. This, in addition to our use of audit software technology “paperless auditing”, is organized and efficient. We will also incorporate data-analysis tools to provide meaningful feedback.



Yellow Book (hours included above), Audit Staff, Senior Auditor, and Upper Level Review): We will determine major programs and which compliance area within major programs will be audited. We will obtain an understanding of controls over compliance and conduct dual purpose tests of controls and compliance based on the compliance matrix per *Uniform Guidance*.

Reporting (24 hours, Senior Auditor, Audit Senior Manager, Partner Review, and Engagement Quality Control Review): The Senior Audit Manager or Partner will review the file as work progresses, and we will ensure that the audited trial balance supports the financial statements and accompanying notes. We will hold an exit conference with management upon completion of fieldwork to discuss how the audit progressed, as well as reiterate any items discussed throughout the audit. There will be no surprises in terms of audit letters or findings. Our reports will include the following:

- Independent Auditor’s Report
- Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements performed in accordance with Government Auditing Standards

Project Timeline

Task	Estimated Timeline
Planning, Risk Assessment and Design of the Audit Plan	June
Substantive Testing, Yellow Book	1-2 weeks in September
Drafts of any findings and audit reports to management	Last day of audit fieldwork
Audit opinion and letters issued	1 week after Management / Board approval

We pride ourselves on our ability to respond to your needs on a regular basis and we are available year round for any phone calls and specialized consulting.

As documented earlier in this proposal:

Proposed fees for the audit of The Town of Thompson's Station, Tennessee are as follows:

Fiscal year ended June 30,

2020	\$18,500
2021	\$18,500
2022	\$18,500

- Out-of-pocket expenses including travel, meals, copying or postage will not be charged to you.
- Upon completion, the Audit Partner or the Senior Audit Manager will present the audit to a board or finance committee as scheduled by you.
- During the year, we are available to answer your standard accounting questions at no additional fee. We believe that spending time throughout the year conversing with a client is proactive and can save time during the audit process.
- Special research and ancillary services that fall outside of the scope of this proposal will be billed at \$175 per hour.

On average, our fees have increased 3% to 5% per year, and mainly have been due to changes in accounting or audit standards. You will notice that our proposals for 2021 and 2022 do not include any increase! Our focus will be on planning and completing all services efficiently and in accordance with all regulatory requirements, on a schedule agreed upon with you. Much of our success has come from the way we control the flow of the engagement from start to finish so that the process is seamless and you are provided with results according to and ahead of your expectations, as well as along each step of the way.

MEMORANDUM

TO: Ken McLawhon, Town of Thompson's Station
FROM: Matthew Johnson, Barge Design Solutions
DATE: June 2, 2020
Barge PROJECT NO.: 36727-21
RE: Inflow and Infiltration Study – Interim Data Analysis

Barge has received rainfall data and pump runtime data for three developments, Tollgate, Bridgemore, and Canterbury, from the Town. This data has been gathered and reviewed to identify areas of susceptible to higher levels of inflow and infiltration (I&I) in the Town's wastewater collection system. Barge completed a rain dependent I&I (RDII) analysis on each development to determine which is the most likely I&I contributor based on the available flow data.

The goal of the analysis was to develop a quantitative relationship between rainfall and the volume of RDII. First, wet-weather events had to be identified that could be used for the analysis, and then the RDII volume for each was calculated. Using these data points and the rainfall/RDII volume relationship, the average expected RDII volume for a 2-inch rain was determined, in gallons (Gal), for each development. By dividing the expected RDII volume by the linear feet (LF) per development from the Town's geographic information system (GIS) data, a metric (RDII/LF) is determined which allows for a direct comparison between subdivisions. Table 1 shows a summary of the flow results.

Table 1: RDII Analysis Summary Table

Lift Station	Avg. Expected RDII Volume for 2-Inch Rainfall Event (Gal)	RDII/LF (Gal/LF)
Tollgate	25,464	1.82
Canterbury	12,071	0.71
Bridgemore	66,314	3.90

Based on the results, the Bridgemore development is the largest contributor of RDII for a given rainfall event. It is our opinion that the Town should conduct CCTV and smoke test investigations in the collection system in the Bridgemore subdivision to locate the source or sources of I&I within that area. Based on recent bids for similar work, we estimate the work to cost \$8,500 for smoke testing and \$34,000 for CCTV and cleaning. Currently, vendors who provide these services are being contacted, and quotes will be supplied for consideration once received.

June 9, 2020

Mr. Ken McLawhon
Town Administrator
Town of Thompson's Station
1550 Thompson's Station Rd W
Thompson's Station, TN 37179

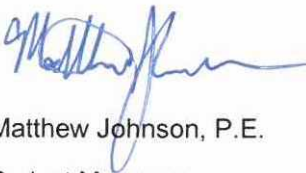
RE: Inflow/Infiltration Investigation
Smoke Testing and CCTV Quotes

Dear Mr. McLawhon:

Per our communication last week, we have obtained quotes from three companies for the proposed smoke testing and CCTV investigation in the Bridgemore subdivision. Please find attached to this letter a summary of the quotes received as well as the individual quotes. The lowest quote, provided by CES, was \$56,000. Barge Design Solutions has experience working with CES and has found their previous work to be high quality and their work performance to be thorough. We would recommend the Town select CES to perform the smoke testing and CCTV investigative work.

If you have any questions regarding the attached quotes, please let me know.

Sincerely,



Matthew Johnson, P.E.
Project Manager

Enclosures

Item No.	Description	HYDROMAX			PCI			CES		
		Estimated Quantity	Unit	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	
1	Mobilization	1	LS	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	
2	Pre-CCTV Cleaning – Normal (8-inch Sewer)	3,000	LF	\$ -	\$ -	\$ 1.78	\$ 5,340	\$ 2.00	\$ 6,000	
3	Sewer CCTV Inspection (8-inch Sewer)	25,000	LF	\$ 1.90	\$ 47,500	\$ 1.88	\$ 47,000	\$ 1.50	\$ 37,500	
4	Sewer Smoke Testing (8-inch Sewer)	25,000	LF	\$ 0.55	\$ 13,750	\$ 0.61	\$ 15,250	\$ 0.50	\$ 12,500	
	TOTAL				\$ 64,250		\$ 67,590		\$ 56,000	

*CCTV COST INCLUDES
CLEANING FOR 25,000LF



June 8, 2020

Clayton Foster, P.E.
Barge Design Solutions
615 3rd Ave South. Suite 700
Nashville, TN 37210
P: 615.254.1500
C: 615.252.4431
clayton.foster@bargedesign.com

RE: Proposed fees for SSES Services in Thompson's Station, TN

Mr. Foster:

In response to your request, Compliance EnviroSystems, LLC (**CES**) is pleased to provide you with this proposal for professional services on the above referenced project.

The sections below are provided for your review:

1. Scope of Work
2. Fee Schedule
3. Deliverables
4. CES Standard Special Provisions

Please review this document carefully. If you are in agreement, please sign where indicated and return by e-mail to mbroussard@ces-ses.com. Upon receipt of your approval, our Operations Manager will schedule your project.

Thank you for the opportunity to submit this proposal. If selected, CES will provide our services at the highest professional level.

If you have any questions, please feel free to contact me by phone at **225.678.7034** or e-mail at any time.

SOUND DATA. SOILD CONCLUSIONS.

SCOPE OF WORK

The scope of work includes the High Pressure Cleaning & CCTV of 8” Sanitary Sewer Pipe in the Bridgemore Subdivision in Thompson’s Station, TN to find sources of I&I. CES will also perform Smoke Testing of 25,000 LF of Sanitary Sewer Pipe within the subdivision.

FEE SCHEDULE

Item No.	Description	Quantity	Unit	Unit Price	Extended Price
1	Pre-Installation Cleaning – 8” Sanitary Sewer Pipe	3,000	LS	\$2.00	\$6,000.00
2	CCTV Inspection - 8” Sanitary Sewer Pipe	25,000	LF	\$1.50	\$37,500.00
3	Smoke Testing – 8” Sanitary Sewer Pipe	25,000	LF	\$.50	\$12,500.00
Estimated Project Total:					\$56,000.00

DELIVERABLES

CES will provide all field data associated with this work in current standard electronic deliverable (all inspection videos, a database including coding information and inspection reports) will be submitted on an external USB 3.0 hard drive.

SPECIAL PROVISIONS

- The quantities reflected in the fee schedule are estimates. Actual hours worked will be determined in the field and applied to the above fee schedule to calculate final costs.
- All manholes located within the project area will be located and made accessible, at no cost to CES, by the Owner. The Owner shall facilitate physical, safe and legal access to manholes needed for deployment to the pipeline to be inspected. The Owner shall open any sealed, vented or other non-standard manholes and reinstall and/or reseal them as necessary after the inspection is complete. The Owner shall locate and expose such manholes that are not visible, not accessible or are partially or completely covered.



COMPLIANCE ENVIROSYSTEMS

- If, through no fault of CES Operators, any inspection equipment, cleaning nozzles or root cutters become lodged in the collection system, the Owner will provide excavation services to retrieve the equipment at no cost to CES. Excavation of lodged items will be completed by the Owner within a 48 hour period.
- If CCTV/Sonar inspection of an entire line segment cannot be successfully performed from one manhole, the equipment shall be set up at the other manhole and inspection again attempted. If successful inspection still cannot be performed or the equipment fails to transverse the entire manhole segment, it shall be considered complete and payment will be rendered for the total distance inspected.
- All permits and costs associated with permits are not included in the proposal and will be provided, at no cost to CES, prior to initiation of the work.
- All traffic control procedures beyond the typical cones and signs shall be provided to CES at no cost.
- This proposal shall remain valid for 60 days.

RE: Proposed fees for SSES Services in Thompson’s Station, TN

Your signature will serve as **Notice to Proceed** on this project.

Name (Printed) _____

Title _____

Signature _____ Date _____

Respectfully Yours,



COMPLIANCE ENVIROSYSTEMS

Marty Broussard

Business Development

Compliance EnviroSystems, LLC

C: 225.678.7034

mbroussard@ces-ses.com

www.ces-ses.com

June 5, 2020

Clayton Foster, P.E.
Barge Design Solutions
615 3rd Avenue South
Suite 700
Nashville, TN 37210

RE: Thompson's Station
CCTV Inspection and Smoke Testing

Dear Mr. Foster:

Hydromax USA (HUSA) is providing Barge Design Solutions our proposal for performing Cleaning/CCTV inspections, and smoke testing in Thompson's Station TN. It is our understanding that the work is being performed to help locate potential sources of I/I. More specifically the work is to include:

1. Smoke Testing Sewer Lines – approx. 25,000 LF
2. Cleaning and CCTV Inspection of 8"-12" Sewer Lines – approx. 25,000+/- LF
4. Heavy Cleaning (more than 3 passes of jetter if necessary) – estimated. 1,000 LF

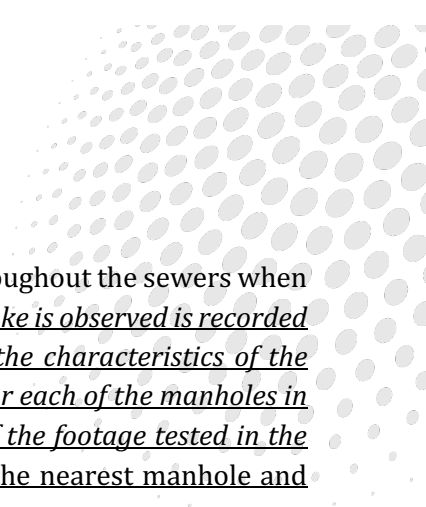
The next several paragraphs will highlight the general approach that HUSA will use to perform CCTV and smoke testing.

Smoke Testing

Smoke testing is performed to locate sources of I/I. Typically, the work is performed during the drier months when favorable soil conditions exist so as to maximize smoke emission. HUSA does not perform smoke testing when the ground is excessively wet or frozen. Smoke testing data is captured using GPS technology to accurately locate and record system defects. The handheld GPS units provide mapping grade coordinates and provide detailed information about the defect locations. Using GPS enables our clients to identify exactly where the problems are located.

Once the fieldwork begins smoke is blown into the sewer system at manholes using a high-volume, gasoline-fueled smoke blower (4000+ cubic feet/minute). Non-hazardous smoke is produced by introducing petroleum hydrocarbon smoke fluid on the hot manifold of the blower. This permits the continuous supply of smoke during the test, providing enough time for defects to be found and identified.

Each smoke test setup is conducted over a maximum of approximately 1,000 ft of sewer gravity mainline. The smoke test equipment has consistently been able to produce enough smoke to test this amount of pipe. If for some reason we are unable to get enough smoke penetration, we will shorten our



testing runs. In general, Hydromax tries to insure complete overlap of smoke throughout the sewers when possible. Photos are taken of each defect that is observed. The location where smoke is observed is recorded with handheld, sub-meter accuracy GPS data collectors. Information regarding the characteristics of the defect and its surrounding area are also recorded. GPS coordinates are collected for each of the manholes in the study area to document smoke coverage and provide precise measurements of the footage tested in the study. The location of each defect is presented with dimensions referenced to the nearest manhole and pipe segment in the Detailed Findings section of the report.

Smoke test sheets are generated for every pipe segment tested and provided to show the location of the pipe segment and any associated defects that were found during the inspection. Typically the pipe in question is located towards the center of the diagram. The defects are presented with dimensions from the nearest pipe segment and manhole to facilitate easy location in the field. While other defects numbers may appear on the schematic the dimensions showing the location of the defect will only appear for those associated with the pipe in question. Other details such as defect type, smoke rate, drainage area, elevation, address, comments, and photos are provided. This part of the report is broken into two sections. The section, "Defects," contains detail sheets for pipe segments where defects were found. The next section, "No Defects," contains detail sheets for pipe segments for which there were no observed defects. While it may seem unusual to include sheets with "no defects" we provide them as a means of documenting that the smoke testing was performed throughout the area in question. HUSA proposes to perform this work at a cost of \$0.55/LF and a mobilization charge of \$1,000. The total estimated cost for smoke testing 25,000 LF is \$14,750. I have included a sample of a smoke test form for your review. The cost also includes the distribution of smoke test notices prior to testing.

Closed Circuit Television Inspection and Cleaning

Hydromax USA has the capability to perform CCTV work both in the roadways and in off road easements as well. We require all of our CCTV operators and office analysts to be trained and certified in the various assessment certification programs (PACP, LACP and MACP) developed by NASSCO.

All of our CCTV trucks use PACP software. This should enable us to import the data directly into any PACP database. Field crews and Data Analysts update the progress of our work efforts daily. The CCTV status of each pipe segment assigned for cleaning and inspection is typically maintained in a GIS data base by the data analyst.

The last step in the CCTV process is QA/QC. This process includes having a PACP certified data analyst review 10% of the video and database files for quality and accuracy. HUSA implemented this process when we started our company in 2003. The data review program has been instrumental in making sure that our crews stay on their toes and only collect the best data possible.

HUSA typically performs preparatory cleaning, using jetting nozzles, prior to CCTV inspection. We also have experience performing heavy cleaning and root cutting. HUSA also performs bypass pumping when necessary. We can provide these tasks with our own trained staff. The costs associated for this work includes

- CCTV Inspection within 75 LF of the road and up to 3 passes with jetter : \$1.90/LF

- CCTV inspection more than 75 LF of the road and up to 3 passes with a jetter: \$2.15/LF
- Heavy cleaning (more than 3 passes with jetter or root cutting): \$1.25/LF.

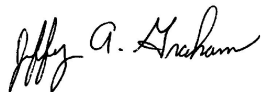
These costs assume that HUSA will have access to water at no additional cost or dumping charges. These costs also assume that there will not be any by-pass pumping or any plugging to reduce flows during the inspection. HUSA deliverables for this service will be one electronic copy of the PACP database and videos. In addition the above costs assumes that traffic control can be achieved with cones, portable work signs and the flashing arrows located on the work equipment. The estimated cost for light cleaning/CCTV and CCTV inspection of 25,000 LF is \$47,500. This cost assumes that all of the work will be within 75 LF of the road (provided mapping shows most of the sewers close to the road), and no heavy cleaning is required (sewer system is relatively new). However, it does not include a \$2,000 mobilization fee. If it is decided that cleaning the sewers is not desired than we would reduce the cost of inspection by \$0.30/LF and the mobilization by \$500.

Conclusion

While HUSA is happy to perform smoke testing and CCTV inspection it would be my recommendation to perform the smoke testing first to see if we can identify some of the sources of I/I that Barge is estimating based on pump station run times. Staging the work could result in not even needing to perform the CCTV inspection, which I know you are aware, is sometimes hard to locate I/I with.

Clayton, if you have any questions regarding this proposal please don't hesitate to contact me at Jeff.Graham@hydromaxusa.com or by phone at 502-548-8965.

Very truly yours,



Jeffrey A. Graham, P.E.
Owner/Business Development



1430 E Weisgarber Rd
 Knoxville, TN 37909
 Office: 865-330-7762
 Fax: 865-330-7770

BUDGETARY PROPOSAL

INDUSTRIAL SERVICES DIVISION

To Customer: ***Barge Design Solutions***
520 West Summit Hill Drive
Suite 1202
Knoxville, TN 37902

Date: ***June 6, 2020***

Page One

Architect/Engineer: Clayton Foster
 Clayton.Foster@bargedesign.com

Job Name ***Thompson's Station_Bridgemore*** Location ***Thompson's Station, TN***

Performance Contracting, Inc. (hereinafter designated as "CONTRACTOR") proposes to furnish all materials and labor required for the application of the following (hereinafter designated as the "Work") for the amount stated below:

We appreciate the opportunity to offer our closed-circuit television inspection, Line Cleaning, Smoke Testing services and professionally trained staff to Barge Design Solutions.

Scope: Close Circuit Television Inspection and Smoke Testing of 25,000.00 linear feet of sanitary sewer pipes and Line Cleaning (clean as needed) of 3,000.00 Linear feet of sanitary sewer pipes located in the Town of Thompson's Station, TN.

Pricing:

A) CCTV Rates:

➤ (1) Foreman /Equipment Operator, (1) Technician/Laborer,
 (1) Camera Truck \$ 1.88 / Per LF

B) Line Cleaning (light)

➤ (1) Foreman / Equipment Operator, (1) Technician/Laborer
 (1) Combination Truck, (1) Easement Machine \$ 1.78 / LF

C) Smoke Testing Rates:

➤ (1) Foreman /Equipment Operator, (1) Technician/Laborer,
 (2) Smoke Testing Equipment \$ 0.61 / Per LF

In the event CONTRACTOR's price is included within your bid, then CONTRACTOR's bid will be deemed to have been accepted.
 This proposal is subject to change and will be withdrawn if not accepted within 30 days of the above date; it is subject to and includes all terms and conditions described herein
 (and such other terms as may be mutually agreed upon).

Contract Price \$ ***Budgetary Price \$67,590.00***

PERFORMANCE CONTRACTING, INC.

Elise Brown

Acceptance Date: _____

By: _____

By: _____

Title: Estimator

Customer Name: _____

By: _____

Title: _____

Approval Date: June 6, 2020





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BUDGETARY PROPOSAL

Clarifications:

- Price *excludes* Sales Tax and Use Tax.
- All items rented to complete scope will be billable to Barge Design Services with a markup of 10 percent.
- Schedule is based on working (10) hours a day Monday through Friday.
- Budgetary Contract price does not include any bypass pumping. If flows are more than NASSCO standard, then a plug will be used (not included in budgetary price), or CCTV investigation will be performed during low flow times.
- Mobilization / Demobilization are included in linear foot price unless linear foot quantities differ from RFQ.
- Downtime caused by others will be billed at the applicable unit rates.
- CCTV data will be delivered to Barge Design with Reports in ITPIPES format or NASSCO Standard if requested.
- All manholes are accessible. However, if a manhole cannot be located (CNL), then the Town staff will assist on locating and uncovering them.
- Pipes were installed in 2009 and earlier.
- These pipes have never been cleaned or inspected.
- All material removed from the sewers during the cleaning scope will be disposed of at 4441 US-31 Thompson's Station, TN 37179.
- PCI is not responsible for the cost associated with water used during the cleaning scope.
- PCI can use any hydrant to fill combination truck for the cleaning scope.
- No water meter is required.

We are looking forward to working with Barge Design Solutions on this project by providing “Safe” and “Cost effective” methods for your project needs. If you should have any questions or should need further assistance, please give me a call at 865-338-4916.

Elise Brown

Project Engineer

Performance Contracting, Inc.

08-04-03



Standard Terms and Conditions

The Work: CONTRACTOR will supply and perform only that work specifically described herein (the "Work"), notwithstanding anything to the contrary contained in any bid documents presented by the Customer (the "Bid Documents"). It is specifically understood that the scope of work described herein shall supersede anything to the contrary provided in the Bid Documents. Any work to be done beyond that described herein shall require that a change order be executed. Customer shall notify CONTRACTOR if CONTRACTOR's work is to be stopped upon reaching any aggregate contract sum.

Schedule: CONTRACTOR will supply and perform the Work in accordance with the schedule (the "Schedule") described herein or in the absence thereof, in accordance with the Bid Documents. CONTRACTOR's obligation hereunder is based upon the Schedule, both as to duration and sequence. In the event of any significant change in the Schedule, the contract price and the Schedule shall be equitably adjusted. In the event CONTRACTOR is delayed in its Work or is otherwise required to accelerate or resequencing its Work for reasons other than the fault of CONTRACTOR or others under CONTRACTOR's control, then CONTRACTOR shall be entitled to additional compensation.

Work Week: Customer will cooperate with CONTRACTOR in scheduling all Work, including disconnections, reconnections, interruption of services and utilities, and similar matters. In the event that Customer requires CONTRACTOR to work outside of normal daytime business hours, CONTRACTOR shall be entitled to additional compensation for such overtime.

Guarantee: CONTRACTOR warrants and guarantees that its Work will be performed in compliance with all Federal, State and/or Local regulations and, at the time of Customer's acceptance inspection, will meet the specifications in the Contract Documents specifically relating to CONTRACTOR's Work. CONTRACTOR's obligation to repair or replace defective Work will expire one year from the completion of CONTRACTOR's Work. THIS WARRANTY IS IN LIEU OF ANY WARRANTIES PROVIDED IN THE BID DOCUMENTS AND IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

Insurance: CONTRACTOR shall supply workers compensation insurance in the form and amount required by law. CONTRACTOR shall supply general liability insurance, evidenced by its standard certificate of insurance, the price of which shall be included in the bid price unless otherwise specified herein.

Protection of Work: CONTRACTOR shall be responsible for protecting the Work, or portions thereof, during the time the Work or portions of it are under its control; provided, however, that during such time, CONTRACTOR shall not be responsible for loss or damage caused by others, nor for any damages whatsoever while CONTRACTOR is not on site.

Storage and Facilities: Customer will provide at its expense sufficient storage space to CONTRACTOR, which is fully protective of materials and equipment furnished for the Work at the place of performance of the Work. Customer will provide at its expense all light, heat, power and water which is required by CONTRACTOR for performance of the Work in the custom and practice of CONTRACTOR's trade.

Taxes: Customer will pay for any and all taxes which are now or may be imposed on the Work by any Federal, State or Local taxing authority, law, ordinance, rule or regulation, unless otherwise specified herein.

Bonds: Upon the request and at the expense of Customer, CONTRACTOR will furnish performance and payment bonds written by a corporate surety. The cost of any such bonds is not included in the bid price and shall be paid for by Customer.

Indemnity: CONTRACTOR will indemnify and hold harmless Customer from all or such portion of such loss or damage to persons or property to the extent arising directly from CONTRACTOR's performance of the Work and which is caused solely by the willful misconduct or negligent acts of CONTRACTOR, its employees, or anyone under its control. Customer will indemnify and hold harmless CONTRACTOR from all or such portion of such loss or damage to persons or property to the extent arising directly from the willful misconduct or negligent acts of Customer, its employees or anyone under its control, including other contractors.

Payments: For Work commenced and completed in any one calendar month, Customer will pay the full contract price in full upon the completion and acceptance of the Work. Otherwise, all progress payments for the value of the Work completed plus the amount of materials and equipment suitably stored on or off site, and final payment, shall be paid by the Customer to CONTRACTOR within thirty (30) days after the Customer's receipt of CONTRACTOR's payment application therefor.

Inspection and Acceptance: CONTRACTOR's Work shall be considered complete when CONTRACTOR notifies Customer that the Work has been completed in accordance with the specifications. The Customer's inspection of the Work shall take place within twenty-four (24) hours from receipt of notice from CONTRACTOR. Customer's acknowledgement on the Acceptance Form shall constitute acceptance of the Work.

Retention: For Work completed, ninety-five percent (95%) of the contract value of Work performed during each payment period will be payable as provided above up to a maximum retention of \$50,000.00. In any event, the full balance of the contract price shall be payable in full upon completion and acceptance of the Work.

Late Payments and Attorney's Fees: All sums not paid to CONTRACTOR when due, for whatever reason, shall bear an interest rate of one and one-half percent (1½%) per month or the maximum legal rate permitted by law, whichever is less; and all costs of collection, including a reasonable attorney's fee, shall be paid by Customer.

Changes: CONTRACTOR may only be ordered in writing by the Customer to make changes in the Work within the general scope of the Work consisting of additions, deletions, changes to the Schedule in duration or sequence, or other revisions, and the contract price and the Schedule shall be adjusted accordingly. Before starting the changed Work, CONTRACTOR will submit to the Customer a request for adjustment to the contract price and/or the Schedule. CONTRACTOR will not commence any such changed or revised Work until receipt of a written change order from the Customer incorporating an adjustment to the contract price and/or Schedule in accordance with the above.

Force Majeure: CONTRACTOR shall not be responsible for delays or defaults where occasioned by any causes of any kind and extent beyond its control, including but not limited to: delays caused by the Owner, Customer, other subcontractors, architect and/or engineers, delays in transportation, shortages of raw materials, civil disorders, acts of the government, either in its sovereign or contractual capacity, labor difficulties or shortages, vendor allocations, freight embargoes, fires, floods, epidemics, quarantine restrictions, accidents,

unusually severe weather, and acts of God. CONTRACTOR shall be entitled to an equitable adjustment in the Schedule and Contract Sum for such delays as described above.

Customer Supplied Property: If the Work described herein requires Customer to supply materials, equipment or other property, then Customer warrants that such items shall be fit for the use for which they were intended. If such items do not conform, CONTRACTOR shall notify Customer within a reasonable time after CONTRACTOR's notice of the nonconformance and CONTRACTOR may request additional compensation by change order.

CONTRACTOR Supplied Property: Whenever the Customer, its employees, contractors and subcontractors (other than CONTRACTOR) use ladders, scaffolding, tools, vehicles, equipment or property of any kind, either owned or rented by CONTRACTOR, Customer shall indemnify and hold CONTRACTOR harmless from any and all claims, demands, damages, causes of action and suits of whatsoever nature and kind, arising out of or connected with the use of such, except when caused by the sole active negligence of CONTRACTOR.

Differing Site Conditions: If CONTRACTOR encounters conditions at the site differing materially from those indicated in the Bid Documents, or unknown physical conditions at the site of unusual nature differing materially from those ordinarily encountered by CONTRACTOR's trade, then CONTRACTOR shall promptly notify the Customer, stop its Work and await instructions from Customer. If such conditions cause a change in the cost of, or the time required for, performance of any portion of the Work, an equitable price adjustment shall be made and the Schedule modified accordingly.

Notices: Any notice or written claim required to be submitted to the Customer on account of charges, extras, delays, acceleration, or otherwise, shall be furnished within a reasonable time period, and in a manner to permit the Customer to satisfy the requirements of the Contract, notwithstanding any shorter time period otherwise provided therein.

Liens: Nothing shall serve to void CONTRACTOR's right to file a lien or claim on its behalf in the event that any payment to CONTRACTOR is not timely made.

Damages: Notwithstanding anything to the contrary in the Bid or Contract Documents, CONTRACTOR will in no event be liable for any consequential, incidental or special damages of any kind for any reason whatsoever, whether arising in contract, tort or equity. This release includes but is not limited to claims of negligence.

Preparation of Work Areas: The Customer shall prepare all Work areas so as to be acceptable for mobilization by CONTRACTOR. CONTRACTOR will not be called upon to start Work until sufficient areas are ready to ensure continued Work until job completion. CONTRACTOR shall not be responsible for damage to any property (a) which is to be replaced by Customer, or (b) which is damaged as a result of removal by CONTRACTOR prior to performance of the Work in order to perform Work despite CONTRACTOR exercising reasonable care to prevent damage.

Termination and Suspension: If the Customer does not pay CONTRACTOR in a timely manner within seven (7) days from the time payment should be made as provided herein (except where such nonpayment is due to defective Work by CONTRACTOR or other material breach by CONTRACTOR), then CONTRACTOR may, without prejudice to any other remedy it may have, upon two (2) additional days' written notice to the Customer, stop its Work until payment of the amount owing has been received. In the event CONTRACTOR resumes its Work, the Schedule shall be equitably adjusted, and CONTRACTOR shall incur no liability for such termination. Further, the contract price shall, by appropriate adjustment, be increased by the amount of CONTRACTOR's reasonable costs of shutdown, delay and startup. Further, if CONTRACTOR's Work is terminated or suspended for the convenience of the Customer or any other party, then CONTRACTOR shall be paid for all Work performed to-date, for equipment and materials already ordered, and for CONTRACTOR's costs of early termination, or in the case of suspension, CONTRACTOR's costs of shutdown, delay and startup. Notwithstanding anything herein to the contrary, CONTRACTOR shall not be liable for any damage while CONTRACTOR is not on site.

Waiver: CONTRACTOR's waiver of any term herein shall not be construed as a waiver of such terms at any subsequent time.

Cooperation and Safety: CONTRACTOR's Work shall be performed in accordance with all applicable requirements of the Environmental Protection Agency, OSHA and other Federal, State and Local regulations. Customer will cooperate with CONTRACTOR in all respects and take all necessary actions to enable CONTRACTOR to meet all such requirements with respect to the Work and the Project. Customer will cooperate with CONTRACTOR to assure that all areas where the Work is being performed are closed to access by unauthorized persons. Customer shall provide adequate security, including security personnel, to prevent unauthorized entry into CONTRACTOR's Work areas. The Customer will ensure that its employees, representatives, agents and tenants will abide by all safety procedures applied by CONTRACTOR on the Project. CONTRACTOR shall provide for its Work all safety signs, direction signs and warning signs for the Project in accordance with statutory requirements. All visitors to the Work areas shall be required to comply with CONTRACTOR's safety requirements. Customer agrees that CONTRACTOR's insurers' representatives shall have the right to inspect CONTRACTOR's Work and Project without hindrance.

Legal Effect: This proposal offers to the Customer the terms and conditions upon which CONTRACTOR will perform the Work described herein and is made without regard to any of the provisions in the Bid Documents not expressly incorporated herein by reference or otherwise agreed to in writing signed by CONTRACTOR. Acceptance of the proposal is expressly limited to the terms stated herein. Additional or inconsistent terms of Customer's form or other documents are objected to and rejected and shall be deemed a material alteration thereof. Upon acceptance, this proposal will represent the entire agreement of the parties with regard to performance and payment for the Work. The proposal may be changed or withdrawn at any time prior to acceptance by notice to the Customer and will be deemed withdrawn if not accepted by the Customer within thirty (30) days from the date hereof.



1430 E Weisgarber Rd
Knoxville, TN 37909
Office: 865-330-7762
Fax: 865-330-7770

BUDGETARY PROPOSAL

Contractual Clarifications

- CONTRACTOR's price is based on clarifications stated in this proposal (and is conditional upon acceptance of mutually agreed-upon contract terms and conditions). CONTRACTOR's attached Standard Terms and Conditions, including CONTRACTOR's Standard Insurance, will apply to this project.
- Protection of finished Work is excluded. CONTRACTOR's Work must be approved and accepted on an area-by-area basis prior to removal of scaffolding and other equipment necessary to perform the Work. Once approval has been given and such equipment has been removed, and CONTRACTOR has left the area, CONTRACTOR cannot be responsible for damage to its Work.
- Any damage to CONTRACTOR's Work, which is not specifically caused by CONTRACTOR, will be considered damage by other trades. CONTRACTOR will be compensated for any repairs of damage by others via change order to the subcontract.
- CONTRACTOR will be reimbursed for material received and stored in warehouse or pre-stocked at jobsite.
- This Proposal is per existing plans and specifications. Except as may be explicitly provided otherwise in this Proposal, all necessary design, architectural and engineering services, whether already performed or contemplated, shall be provided by others. This qualification overrides any condition requiring CONTRACTOR to furnish such services. Any assistance given to the Owner's or General Contractor's design professionals is furnished as an accommodation to the Owner and/or General Contractor, and such services do not make CONTRACTOR liable or responsible for any design Work. The Owner's design professionals shall approve any required shop drawings. Shop drawings submitted by CONTRACTOR do not constitute design, architectural or engineering services, and any shop drawings shall be deemed to be approved by the appropriate design professionals working for the Owner and/or General Contractor unless CONTRACTOR is promptly notified of needed modifications. Any contract awarded shall specify that design, architectural and engineering services are the responsibility of others.
- CONTRACTOR shall not be responsible for damaged work in place arising from or relating to weather, environmental conditions, or other parties, except to the extent that such damage is covered by insurance (excluding deductibles).
- As used in this Proposal, "costs" shall mean all costs associated with the performance of the Work, including but not limited to supervisory costs, engineering costs, and all other expenditures reasonable and necessary to complete the Work required under the terms of this Proposal, or any modification thereto.

Commercial Clarifications:

- CONTRACTOR will provide equipment and other safety precautions for the protection of CONTRACTOR's installers only.
- *Adequate area must be provided for the lay down, staging, and storage of CONTRACTOR's materials. (approximately _100_ft. x _100_ft.).*
- *Temporary facilities such as light, power, heat, drinking water, and toilets are to be provided at locations convenient to the Work at no cost to CONTRACTOR. Such facilities will be adequate to ensure the proper installation of all of CONTRACTOR's Work under all environmental conditions.*
- *This proposal is based on the assumption that the following facilities and services will be provided by others: Office Space, Telephone, Trash Clean-up, Trash Disposal, Potable Water, Weather Protected Material Storage, and Parking.*

Technical Clarifications:

- CONTRACTOR's pricing and proposal **Includes:**
Equipment, personnel, PPE, and disposal

- CONTRACTOR's pricing and proposal **Excludes** anything not specifically identified in the plans and specifications. Further exclusions are:

Line cleaning and by pass pumping is not included on this contract.

Schedule:

- *This proposal is predicated upon CONTRACTOR's scope of Work scheduled to begin no later than November 2019_ and be completed no later than _December 2019_. Some minor variation in this schedule has been anticipated; however, any change in this schedule will require reevaluation of the Work and this proposal.*
- CONTRACTOR shall be afforded the opportunity to establish the activities and working time necessary to perform and complete the Work included in this proposal.
- This proposal is predicated upon the Work being released to CONTRACTOR in an orderly and logical sequence.
- In the event CONTRACTOR is unable to finish the Work on or about the scheduled completion date through no fault of its own, CONTRACTOR shall be entitled to additional compensation for escalation of cost, lost efficiency factor, or any other cost resulting from the delay, plus overhead and profit.

Changes:

- The cost of any extra Work, modifications, or additions required by jobsite conditions or directed by CONTRACTOR shall be added to contract price plus % for markup and fee. CONTRACTOR shall be entitled to payments for said extra Work, as directed by Customer, whether issued verbally or in writing. The jobsite representative of Customer shall have authority to authorize extra Work, modifications, or additions as outlined above, and to commit Customer to make payment therefor.
- No charges will be made to CONTRACTOR's account for Work performed or material furnished by others, without notifying CONTRACTOR and receiving its written approval before proceeding with such Work.



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BUDGETARY PROPOSAL

Performance Contracting, Inc. Standard Insurance

The insurance in force for Performance Contracting, Inc. provides one of the most comprehensive coverages available. Evidence of our coverage will be provided on the standard ACORD Certificate of Insurance form. This standard, approved form is issued in compliance with requirements of the Insurance Service Office of the United States and is a recognized document used to provide evidence of insurance coverage in force. NO OTHER DOCUMENT IS APPROVED BY ISO FOR THIS PURPOSE, AND NO OTHER FORM WILL BE PROVIDED.

PCI Standard Coverage

- I. Commercial General Liability (1986 occurrence form), including broad form extensions and contractual liability.
 - \$2,000,000 General Aggregate
 - \$2,000,000 Products/Completed Operations Aggregate
 - \$1,000,000 Personal/Advertising Injury
 - \$1,000,000 Each Occurrence
 - \$ 500,000 Fire Damage
 - \$ 5,000 Medical Expense
- II. Business Automobile Liability (provides coverage for all autos owned, non-owned, leased or hired.)
 - \$2,000,000 Combined Single Limit
- III. Workers Compensation (statutory)
 - \$1,000,000 Employers Liability
- IV. Umbrella (This policy provides additional coverage over General Liability, Automobile Liability, and Employers Liability.)

The General Contractor and/or the Owner can be named as additional insureds on our policy and can be named as primary, as long as the coverage is limited to the extent of PCI's contractual obligations.

ANY REQUIREMENTS ADDITIONAL TO THE ABOVE COVERAGE, INCLUDING BUT NOT LIMITED TO THE FOLLOWING, ARE HEREBY EXCLUDED FROM THIS PROPOSAL:

- Waivers or exclusions of subrogation.
- Providing more than 30 days prior notice of cancellation.
- Any requirement for prior notice of expiration or changes in coverage.
- Project-specific aggregate limits.
- Any indemnification/hold harmless clauses which require that PCI hold other parties harmless for their own acts.

Monthly Finance Report

Town of Thompson's Station

For the period ended May 31, 2020



Prepared by

Steve Banks, Finance Director

Prepared on

May 31, 2020

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Revised Bud V Act FY20 GF 17

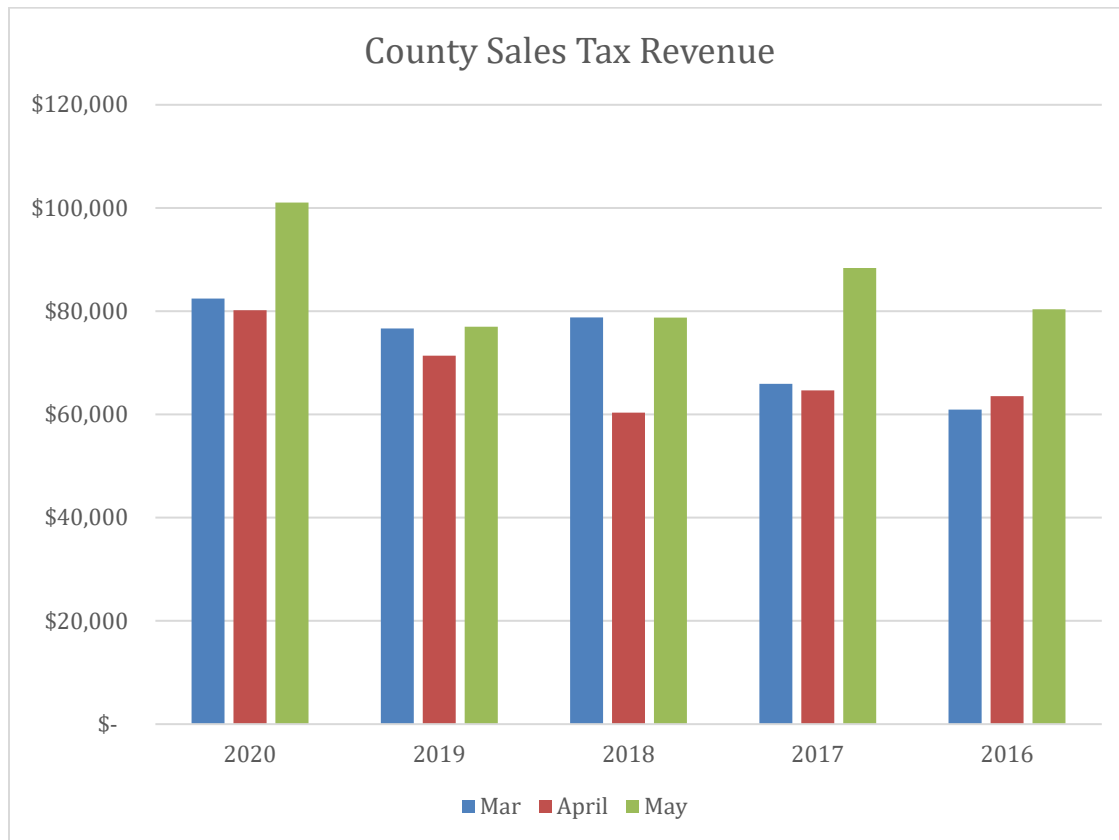
Revised Bud V Act FY20 WW 18

Cash Balances 20

Financial Summary - Notes

Transfer of cash from Wastewater Savings to Wastewater Checking of \$250,000 for Hill Property project.

County Sales Tax Revenue is received at the end of each month, which typically lags by 2 months. So the monies received in May were from all sales tax revenue generated in March. We do not anticipate a huge decline in sales tax revenues from COVID because we have limited retail sites and only mostly essential businesses.



New Residential Permits Issued

New Residential Permits Issued 2016 -2020

Monthly Comparison

	2016	2017	2018	2019	2020
January	17	11	12	19	12
February	16	29	24	6	13
March	23	21	17	16	11
April	19	6	24	33	20
May	23	18	15	23	14
June	24	13	10	14	
July	10	21	17	13	
August	19	17	31	25	
September	4	26	21	15	
October	17	9	17	8	
November	13	43	12	15	
December	13	8	5	16	
TOTAL FOR YEAR:	198	222	205	203	70
SFR:	153	181	173	160	56
TWN:	39	33	22	26	13
OTHER:	6	8	10	17	1

General Fund - Statement of Activity

July 2019 - May 2020

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Total
INCOME												
34100 Total Property Tax Revenues	716.99	2,134.65	36.28	4.33	17,954.63	15,617.59	170,753.74	18,027.39	57,307.66	32,274.20		314,827.46
34200 Total Sales Tax Revenues	123,972.49	131,054.96	119,652.66	124,474.68	142,265.53	126,395.48	151,518.32	225,911.71	126,026.81	137,040.72	162,434.29	1,570,747.65
34300 Total Gas Tax Revenues	15,418.17	14,834.83	16,456.98	16,173.23	15,701.34	15,534.75	15,305.01	15,355.77	14,526.40	13,335.06	15,213.65	167,855.19
34400 Total Building/Impact Fees	65,272.75	114,346.00	79,990.15	25,342.50	96,506.59	219,648.00	49,518.10	90,966.95	243,291.54	250,261.12	60,526.70	1,295,670.40
34500 Total Alcohol Tax Revenues	10,237.13	12,364.69	11,696.80	11,548.53	10,712.06	11,014.00	12,123.10	9,797.33	7,572.28	13,604.02	6,120.56	116,790.50
34700 Total All Other Revenues	9,412.94	7,538.47	4,211.23	3,647.81	6,900.71	5,905.52	7,040.89	8,575.99	2,472.54	5,268.82	862.37	61,837.29
Total Income	225,030.47	282,273.60	232,044.10	181,191.08	290,040.86	394,115.34	406,259.16	368,635.14	451,197.23	451,783.94	245,157.57	3,527,728.49
GROSS PROFIT	225,030.47	282,273.60	232,044.10	181,191.08	290,040.86	394,115.34	406,259.16	368,635.14	451,197.23	451,783.94	245,157.57	3,527,728.49
EXPENSES												
43100 Total Payroll Costs	57,232.60	63,967.32	70,689.20	86,388.78	66,484.07	73,948.65	97,727.80	62,096.20	52,289.12	62,217.99	54,002.22	747,043.95
43200 Total Streets and Roads	4,245.45	8,183.04	6,093.15	7,298.32	5,549.11	4,953.81	15,115.03	7,017.28	3,719.46	7,400.94	2,827.46	72,403.05
43300 Total Professional Fees	37,675.00	11,377.66	38,060.88	70,700.20	75,313.30	28,240.00	38,817.03	54,299.36	88,590.99	1,650.00	62,366.03	507,090.45
43400 Total Operating Costs	36,998.96	46,022.00	11,598.40	16,613.85	15,953.72	23,975.18	8,431.75	10,205.67	9,878.43	7,474.19	4,793.91	191,946.06
43500 Total County Services	8,992.50	8,992.50	8,992.50	8,992.50	8,992.50	8,992.50	8,992.50	8,992.50	8,992.50	8,992.50	8,992.50	98,917.50
49030 Debt Service			144,105.13						157,107.33			301,212.46
49900 Total Capital Improvement Costs		4,200.00	1,966.22	79,502.38	26,958.00	99,832.00	211,217.00	9,435.00	12,120.00	35,969.00	51,751.16	532,950.76
Total Expenses	145,144.51	142,742.52	281,505.48	269,496.03	199,250.70	239,942.14	380,301.11	152,046.01	332,697.83	123,704.62	184,733.28	2,451,564.23
NET OPERATING INCOME	79,885.96	139,531.08	-49,461.38	-88,304.95	90,790.16	154,173.20	25,958.05	216,589.13	118,499.40	328,079.32	60,424.29	1,076,164.26
NET INCOME	\$79,885.96	\$139,531.08	\$ -49,461.38	\$ -88,304.95	\$90,790.16	\$154,173.20	\$25,958.05	\$216,589.13	\$118,499.40	\$328,079.32	\$60,424.29	\$1,076,164.26

EXPANDED Statement of Activity General Fund

July 2019 - May 2020

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Total
INCOME												
34100 Total Property Tax Revenues												0
31111 Real Property Tax Revenue	717	2,135	36	4	17,955	15,618	170,754	18,027	57,308	32,274		314,827
Total 34100 Total Property Tax Revenues	717	2,135	36	4	17,955	15,618	170,754	18,027	57,308	32,274		314,827
34200 Total Sales Tax Revenues												0
31610 Local Sales Tax - Trustee	77,907	75,536	78,839	79,335	80,963	83,733	92,592	174,190	82,448	80,184	101,028	1,006,755
31810 Adequate School Facilities Tax	4,854	5,072	5,842	3,814	6,651	5,872	7,869	3,996	3,875	5,228	3,469	56,543
32260 Business Tax Revenue	4,258	8,505	4,019	303	3,902	64	488	857	6,638	4,848	20,303	54,186
33320 TVA Payments in Lieu of Taxes					14,532		14,532			14,532		43,595
33510 Local Sales Tax - State	36,953	41,942	30,952	41,022	36,217	36,726	36,037	46,869	33,067	32,249	37,634	409,669
Total 34200 Total Sales Tax Revenues	123,972	131,055	119,653	124,475	142,266	126,395	151,518	225,912	126,027	137,041	162,434	1,570,748
34300 Total Gas Tax Revenues												0
33552 State Streets & Trans. Revenue	782	782	782	782	782	782	782	782	782	782	782	8,601
33553 SSA - Motor Fuel Tax	7,897	7,627	7,954	7,871	7,659	7,547	7,403	7,468	6,982	6,445	7,432	82,285
33554 SSA - 1989 Gas Tax	1,256	1,183	1,321	1,253	1,195	1,200	1,199	1,177	1,150	1,008	1,136	13,077
33555 SSA - 3 Cent Gas Tax	2,327	2,192	2,447	2,322	2,214	2,223	2,222	2,181	2,130	1,867	2,105	24,230
33556 SSA - 2017 Gas Tax	3,156	3,051	3,953	3,945	3,852	3,783	3,699	3,748	3,483	3,234	3,759	39,663
Total 34300 Total Gas Tax Revenues	15,418	14,835	16,457	16,173	15,701	15,535	15,305	15,356	14,526	13,335	15,214	167,855
34400 Total Building/Impact Fees												0
32200 Building Permits	26,220	44,271	33,341	10,540	33,892	171,783	16,256	33,251	189,246	191,958	26,070	776,828
32230 Submittal & Review Fees	425	800	275	3,013	400	5,292	8,177	4,054	450	4,009	525	27,420
32300 Impact Fees	38,628	69,275	46,374	11,790	62,214	42,573	25,085	53,662	53,595	54,294	33,932	491,422
Total 34400 Total Building/Impact Fees	65,273	114,346	79,990	25,343	96,507	219,648	49,518	90,967	243,292	250,261	60,527	1,295,670
34500 Total Alcohol Tax Revenues												0
31710 Wholesale Beer Tax	9,430	9,856	10,137	9,179	9,756	7,624	9,182	7,384	5,752	10,718	2,907	91,926
31720 Wholesale Liquor Tax	187	1,354	992	1,802	86	1,897	2,245	1,788	1,288	2,047	2,562	16,249
32000 Beer Permits					300	300	100					700
33535 Mixed Drink Tax	620	1,155	568	567	570	1,193	596	626	532	839	651	7,916
Total 34500 Total Alcohol Tax Revenues	10,237	12,365	11,697	11,549	10,712	11,014	12,123	9,797	7,572	13,604	6,121	116,791
34700 Total All Other Revenues												0
31900 CATV Franchise Fee Income	4,799	2,948			2,966		3,855	3,070		3,670		21,309
32245 Miscellaneous Fees				392								392
36120 Interest Earned - Invest. Accts	3,189	3,328	3,036	2,561	2,664	3,026	2,436	2,806	2,069	1,449	1,312	27,877
37746 Parks Revenue	1,050	2,087	600	1,320	1,245	655	150	1,900	553	125	50	9,735
37747 Parks Deposit Return	-200	-1,400		-1,200	-500	-400		-300	-1,000	-225	-500	-5,725
Total 37746 Parks Revenue	850	687	600	120	745	255	150	1,600	-447	-100	-450	4,010
37990 Other Revenue	575	575	575	575	525	2,625	600	1,100	850	250		8,250
Total 34700 Total All Other Revenues	9,413	7,538	4,211	3,648	6,901	5,906	7,041	8,576	2,473	5,269	862	61,837
Total Income	225,030	282,274	232,044	181,191	290,041	394,115	406,259	368,635	451,197	451,784	245,158	3,527,728
GROSS PROFIT												
	225,030	282,274	232,044	181,191	290,041	394,115	406,259	368,635	451,197	451,784	245,158	3,527,728
EXPENSES												
43100 Total Payroll Costs												0
41110 Payroll Expense	44,300	52,810	55,663	63,228	53,976	58,532	76,263	45,869	45,409	53,607	46,020	595,678
41141 Payroll Taxes - FICA	2,850	3,274	3,451	3,914	3,336	3,617	4,716	2,834	2,805	2,835	2,807	36,439
41142 Payroll Taxes - Medicare	667	766	807	917	780	848	1,103	663	656	663	657	8,525
41147 Payroll Taxes - SUTA	110	58	86	143	39		1,124	146	43	17	8	1,774

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Total
41289 Employee Retirement Expense	2,431	2,164	2,221	2,669	2,337	2,019	3,474	2,037	2,032	2,489	2,112	25,984
41514 Insurance - Employee Medical	6,876	4,895	8,461	15,518	6,016	8,932	11,048	10,547	1,345	2,607	2,399	78,645
Total 43100 Total Payroll Costs	57,233	63,967	70,689	86,389	66,484	73,949	97,728	62,096	52,289	62,218	54,002	747,044
43200 Total Streets and Roads												0
41264 Repairs & Maint - Vehicles	160	2,300	1,198	259	1,108	5	374	109	195		55	5,764
41268 Repairs & Maint-Roads, Drainage	1,015	2,188	1,792	2,078	2,177	947	688	4,372	1,071	1,725	1,797	19,850
41269 SSA - Street Repair Expense	630	2,092	838	3,211	2,181	1,749	13,142	1,824	2,453	4,903		33,023
41270 Vehicle Fuel & Oil Expense	2,441	1,603	2,266	1,750	82	2,253	911	712		773	975	13,766
Total 43200 Total Streets and Roads	4,245	8,183	6,093	7,298	5,549	4,954	15,115	7,017	3,719	7,401	2,827	72,403
43300 Total Professional Fees												0
41252 Prof. Fees - Legal Fees	20,680		21,810	18,339	30,047	26,240	10,428	19,660	47,601		12,635	207,439
41253 Prof. Fees - Auditor		1,500	2,500			2,000	9,000	-1,500				13,500
41254 Prof. Fees-Consulting Engineers	1,815	9,878	13,751	52,362	37,456		8,200	22,779	40,990	1,650	38,989	227,869
41259 Prof. Fees - Other	15,180				7,810		11,190	13,360			10,742	58,282
Total 43300 Total Professional Fees	37,675	11,378	38,061	70,700	75,313	28,240	38,817	54,299	88,591	1,650	62,366	507,090
43400 Total Operating Costs												0
41161 General Expense				0	0			1,595				1,595
41211 Postage, Freight & Express Chgs	156				270	165	13	36				640
41221 Printing, Forms & Photocopy Exp	467							46				513
41231 Publication of Legal Notices	95	208	52	307	568	1,164	229	258	161	203	1,044	4,289
41235 Memberships & Subscriptions	1,750			840	213	269	160	250			54	3,536
41241 Utilities - Electricity	938	1,223	1,168	1,080	905	792	1,021	1,121	1,112	1,025	835	11,220
41242 Utilities - Water	257	210	271	283	292	285	252	135	333	153	138	2,610
41244 Utilities - Gas	78	82	82	78	99	256	164	199	97	113	91	1,339
41245 Telecommunications Expense	405	425	440	440	440	440	440	440	450	450	450	4,820
41265 Parks & Rec. Expense	500	500	1,817	563	6,346	836	1,453	1,330	104	500		13,949
41266 Repairs & Maint - Bldg					761	361	790	19	1,700	1,350		4,981
41280 Travel Expense	774							56	196			1,026
41285 Continuing Education Expense	1,493		165	200	755	1,463	405	615	415	438	104	6,052
41300 Economic Development Expense	500		599	200	75	200	297		53	500		2,424
41311 Office Expense	6,521	10,185	7,004	12,623	4,970	17,744	3,209	4,106	4,809	2,617	2,078	75,867
41511 Insurance - Property	23,064								449			23,513
41512 Insurance - Workers Comp.		14,486			258							14,744
41513 Insurance - Liability		16,009										16,009
41515 Insurance - Auto		2,694										2,694
41899 Other Expenses										125		125
Total 43400 Total Operating Costs	36,999	46,022	11,598	16,614	15,954	23,975	8,432	10,206	9,878	7,474	4,794	191,946
43500 Total County Services												0
41291 Animal Control Services	659	659	659	659	659	659	659	659	659	659	659	7,251
41800 Emergency Services	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	91,667
Total 43500 Total County Services	8,993	8,993	8,993	8,993	8,993	8,993	8,993	8,993	8,993	8,993	8,993	98,918
49030 Debt Service			144,105						157,107			301,212
49900 Total Capital Improvement Costs												0
41940 Capital Projects												0
1555 Office Renovations			1,966									1,966
Approved Budget Capital Expenditures				79,502	12,558				320	33,000	17,250	142,630
Critz Lane Phase 1		4,200			9,800	99,832	211,217	9,435	11,800	2,970	30,287	379,541
Park Improvements					4,600						4,214	8,814
Total 41940 Capital Projects		4,200	1,966	79,502	26,958	99,832	211,217	9,435	12,120	35,969	51,751	532,951

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Total
Total 49900 Total Capital Improvement Costs		4,200	1,966	79,502	26,958	99,832	211,217	9,435	12,120	35,969	51,751	532,951
Total Expenses	145,145	142,743	281,505	269,496	199,251	239,942	380,301	152,046	332,698	123,705	184,733	2,451,564
NET OPERATING INCOME	79,886	139,531	-49,461	-88,305	90,790	154,173	25,958	216,589	118,499	328,079	60,424	1,076,164
NET INCOME	\$79,886	\$139,531	\$ -49,461	\$ -88,305	\$90,790	\$154,173	\$25,958	\$216,589	\$118,499	\$328,079	\$60,424	\$1,076,164

General Fund Capital Expenditures Activity

July 2019 - June 2020

Date	Transaction Type	Num	Name	Division	Class	Memo/Description	Amount	Balance
Ordinary Income/Expenses								
Expenses								
49900 Total Capital Improvement Costs								
41940 Capital Projects								
1555 Office Renovations								
09/05/2019	Bill	10820	Southern Contracting	General Fund	4500 Community Development	Security Door for Comm Govt	1,966	1,966
Total for 1555 Office Renovations							\$1,966	
Approved Budget Capital Expenditures								
10/04/2019	Bill	T0M001	Ford of Murfreesboro	General Fund	6000 - Streets & Maintenance	F-350 Crew Cab	48,297	48,297
10/09/2019	Check	5589	Volunteer Paving	General Fund	SSA	Final payment of Clayton Arnold Road project	31,205	79,502
11/11/2019	Bill	65532A-01	StringFellow Inc	General Fund	6000 - Streets & Maintenance	Hopper - Spreader - Snow plow, Snowdogg - Lift frame and kit	12,558	92,060
03/31/2020	Bill	67476	Dude Solutions	General Fund	8000 - Town Hall	Software connection and configuration fees	320	92,380
04/16/2020	Check	5800	Mid-Tenn Ford Truck Sales, Inc.	General Fund	6000 - Streets & Maintenance	2020 F250 Supercab XL	33,000	125,380
05/01/2020	Bill	70834	Dude Solutions	General Fund	8000 - Town Hall	Software connection and configuration fees	4,000	129,380
05/01/2020	Bill	118181003-0420	Kimley-Horn	General Fund	9000 - Parks & Recreation	ATP Grant - Greenways Phase 3 trailways	13,250	142,630
Total for Approved Budget Capital Expenditures							\$142,630	
Critz Lane Phase 1								
08/08/2019	Bill	465	R & D Enterprises, Inc.	General Fund	8000 - Town Hall	Tract 22, 24, 26 Acquisition	4,200	4,200
11/20/2019	Bill	481	R & D Enterprises, Inc.	General Fund	8000 - Town Hall	Tract 23,29, 31 - Acquisitions	4,200	8,400
11/30/2019	Bill	483	R & D Enterprises, Inc.	General Fund	8000 - Town Hall	Tract 1,2,3,25 Acquisitions	5,600	14,000
12/12/2019	Check	5653	William H. Marlin and Mattie Lou Marlin	General Fund	8000 - Town Hall	Tract 19 Acquisition	12,600	26,600
12/12/2019	Check	5655	Troy Batey	General Fund	8000 - Town Hall	Tract 30	12,300	38,900
12/12/2019	Check	5654	Mary B. Batey	General Fund	8000 - Town Hall	Tract 28	11,050	49,950
12/12/2019	Check	5656	Teddy K. Peay	General Fund	8000 - Town Hall	Tract 36	6,700	56,650
12/18/2019	Bill	494	R & D Enterprises, Inc.	General Fund	8000 - Town Hall	Acquisition - Tract 40	1,400	58,050
12/23/2019	Check	5697	Benjamine and Laura Scott	General Fund	8000 - Town Hall	Tract 25	20,082	78,132
12/23/2019	Check	5698	Robert Baughman Jr and Elissa Baughman	General Fund	8000 - Town Hall	Tract 8	4,100	82,232
12/30/2019	Check	5701	Mary B. Batey	General Fund	8000 - Town Hall	Tract 32	10,533	92,765
12/30/2019	Check	5702	Cynthia P. Giles	General Fund	8000 - Town Hall	Tract 32	10,533	103,299
12/30/2019	Check	5703	Patricia L. White	General Fund	8000 - Town Hall	Tract 32	10,533	113,832
01/02/2020	Check	5705	Williamson County Clerk	General Fund	8000 - Town Hall	Filing Fees on ROW acquisitions	0	113,832
01/10/2020	Check	5707	Williamson County Register of Deeds	General Fund	8000 - Town Hall	Tract 8, 19, 25,28, 30 32, 36 - filing fees	179	114,011
01/14/2020	Bill	1372	Reynolds, Potter, Ragan & Vandivort, PLC	General Fund	8000 - Town Hall	Legal Fees with Critz Lane related activities	5,700	119,711

Date	Transaction Type	Num	Name	Division	Class	Memo/Description	Amount	Balance
01/15/2020	Check	5721	Affitto, LLC	General Fund	8000 - Town Hall	Tract 2 - Critz Lane Acquisition	66,063	185,774
01/15/2020	Check	5723	Michael and Susan McClanahan	General Fund	8000 - Town Hall	Tract 22 - Critz Lane Acquisition	24,500	210,274
01/15/2020	Check	5722	Wayne and Cyntia Giles	General Fund	8000 - Town Hall	Tract 20 - Critz Lane Acquisition	9,850	220,124
01/15/2020	Check	5720	Ferrari Partners, LP	General Fund	8000 - Town Hall	Tract 1 Acquisition	55,425	275,549
01/17/2020	Check	5724	Betty Ann Phair	General Fund	8000 - Town Hall	Tract 34 - Critz Lane	48,100	323,649
01/21/2020	Bill	507	R & D Enterprises, Inc.	General Fund	8000 - Town Hall	Tract 14 Acquisition	1,400	325,049
02/04/2020	Bill	1388	Reynolds, Potter, Ragan & Vandivort, PLC	General Fund	8000 - Town Hall	Legal fees for ROW acquisitions	4,560	329,609
02/06/2020	Bill	Stmt	Bankers Title & Escrow Dickson, LLC	General Fund	4500 Community Development	title search for ROW 08, 18,19,34,29,30,28,38,37,24,26,28,36,39,25	4,875	334,484
03/13/2020	Check	5769	James Valentine	General Fund	8000 - Town Hall	Tract No. 27 - ROW acquisition	11,800	346,284
04/01/2020	Bill	20-10690	Ragan-Smith Associates, Inc.	General Fund	8000 - Town Hall	CEI Services for Critz Lane Phase 1	2,778	349,062
04/08/2020	Check	5795	Williamson County Clerk	General Fund	4500 Community Development	County clerk filing fees	192	349,254
05/07/2020	Check	5819	Shirley McCord	General Fund	4500 Community Development	ROW acquisition Shirley McCord	20,100	369,354
05/07/2020	Check	5820	Williamson County Clerk	General Fund	4500 Community Development	Filing fees for Critz Lane ROW	27	369,381
05/12/2020	Bill	1445	Reynolds, Potter, Ragan & Vandivort, PLC	General Fund	4500 Community Development	Critz Lane closing fees	3,960	373,341
05/26/2020	Journal Entry	032020-63		General Fund	4500 Community Development	Reclass closing fees for Critz Lane Feb and March 2020	6,200	379,541
Total for Critz Lane Phase 1							\$379,541	
Park Improvements								
11/30/2019	Bill	479537	Martin Brothers Concrete	General Fund	9000 - Parks & Recreation	Pavilion in Park concrete park	4,600	4,600
05/01/2020	Bill	118181002-0420	Kimley-Horn	General Fund	9000 - Parks & Recreation	Resolution 2020-002 - ATP Grant for Phase 2 of Trailways grant through Preservation Park	4,214	8,814
Total for Park Improvements							\$8,814	
Total for 41940 Capital Projects							\$532,951	
Total for 49900 Total Capital Improvement Costs							\$532,951	
Total for Expenses							\$532,951	
Net Income							\$ -532,951	

Debt Service of General Fund

July 2019 - June 2020

Date	Transaction Type	Num	Name	Division	Class	Memo/Description	Amount	Balance
Ordinary Income/Expenses								
Expenses								
49030 Debt Service								
09/26/2019	Bill	Note Series	First Farmers & Merchants Bank	General Fund	8000 - Town Hall	Interest on Note Series	8,215	8,215
09/26/2019	Bill	Note Series	First Farmers & Merchants Bank	General Fund	8000 - Town Hall	Principal Payment on Note Series	115,300	123,515
09/30/2019	Bill	Oct2019	First Horizon Bank	General Fund	8000 - Town Hall	Interest Payment	20,590	144,105
03/30/2020	Check	5772	First Horizon Bank	General Fund	8000 - Town Hall	Principal Payment	130,000	274,105
03/30/2020	Check	5772	First Horizon Bank	General Fund	8000 - Town Hall	Interest on Note	20,590	294,695
03/31/2020	Bill	Stmt	First Farmers & Merchants Bank	General Fund	8000 - Town Hall	Interest payment on note	6,517	301,212
Total for 49030 Debt Service							\$301,212	
Total for Expenses							\$301,212	
Net Income							\$ -301,212	

Wastewater Fund Activity by Month

July 2019 - May 2020

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Total
INCOME												
34090 Total Wastewater Fees	105,788	108,054	103,597	110,650	113,135	94,844	103,811	95,523	94,132	102,717	102,994	1,135,244
341090 Total Tap Fees	32,500	62,500	35,000	15,000	75,000	40,000	22,500	40,000	280,900	42,500	45,000	690,900
34700 Total All Other Revenues	1,986	2,088	1,984	-45	2,079	2,131	2,040	1,850	1,403	980	900	17,395
Uncategorized Income									-45			-45
Total Income	140,274	172,642	140,580	125,605	190,214	136,975	128,352	137,373	376,389	146,197	148,894	1,843,494
GROSS PROFIT	140,274	172,642	140,580	125,605	190,214	136,975	128,352	137,373	376,389	146,197	148,894	1,843,494
EXPENSES												
43100 Total Payroll Costs	11,722	12,011	11,867	11,867	11,867	11,866	17,042	11,945	11,866	11,866	11,866	135,786
43200 Total Streets and Roads								202	209			411
43300 Total Professional Fees	3,120	5,556	8,723	16,295	22,807	9,478	16,985	14,587	10,069	13,170	57,445	178,234
43400 Total Operating Costs	23,266	13,952	12,955	12,735	13,579	25,561	19,009	10,563	10,203	9,852	9,374	161,050
43600 Total Interest Expense	889	899	879	832	840	794	801	781	713	742	699	8,869
49900 Total Capital Improvement Costs		8,412		30,739	180,950	307,507	422,269	121,430	71,483	230,733	354,952	1,728,476
Total Expenses	38,997	40,829	34,424	72,467	230,043	355,207	476,106	159,508	104,544	266,364	434,337	2,212,826
NET OPERATING INCOME	101,277	131,813	106,156	53,138	-39,830	-218,231	-347,754	-22,136	271,846	-120,168	-285,444	-369,332
OTHER EXPENSES												
Depreciation	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	412,500
Total Other Expenses	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	412,500
NET OTHER INCOME	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-412,500
NET INCOME	\$63,777	\$94,313	\$68,656	\$15,638	\$ -77,330	\$ -255,731	\$ -385,254	\$ -59,636	\$234,346	\$ -157,668	\$ -322,944	\$ -781,832

EXPANDED Wastewater Activity by month

July 2019 - May 2020

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Total
INCOME												
34090 Total Wastewater Fees												0
31000 Wastewater Treatment Fees	101,578	105,522	99,268	108,070	109,792	91,215	100,314	92,976	93,232	102,117	102,394	1,106,478
31010 Septage Disposal Fees	750	750	650	350	800	750	900	900	900	600	600	7,950
31050 Late Payment Penalty	3,460	1,782	3,678	2,230	2,543	2,880	2,597	1,646		0		20,816
Total 34090 Total Wastewater Fees	105,788	108,054	103,597	110,650	113,135	94,844	103,811	95,523	94,132	102,717	102,994	1,135,244
341090 Total Tap Fees												0
33000 Tap Fees	32,500	62,500	35,000	15,000	75,000	40,000	22,500	40,000	280,900	42,500	45,000	690,900
Total 341090 Total Tap Fees	32,500	62,500	35,000	15,000	75,000	40,000	22,500	40,000	280,900	42,500	45,000	690,900
34700 Total All Other Revenues												0
36120 Interest Earned - Invest. Accts	1,916	2,088	1,984	-45	2,079	2,061	2,040	1,850	1,403	980	900	17,255
37990 Other Revenue	70					70						140
Total 34700 Total All Other Revenues	1,986	2,088	1,984	-45	2,079	2,131	2,040	1,850	1,403	980	900	17,395
Uncategorized Income									-45			-45
Total Income	140,274	172,642	140,580	125,605	190,214	136,975	128,352	137,373	376,389	146,197	148,894	1,843,494
GROSS PROFIT	140,274	172,642	140,580	125,605	190,214	136,975	128,352	137,373	376,389	146,197	148,894	1,843,494
EXPENSES												
43100 Total Payroll Costs												0
41110 Payroll Expense	9,061	9,317	9,189	9,189	9,189	9,189	13,784	9,189	9,189	9,189	9,189	105,674
41141 Payroll Taxes - FICA	562	578	570	570	570	570	855	570	570	570	570	6,552
41142 Payroll Taxes - Medicare	131	135	133	133	133	133	200	133	133	133	133	1,532
41147 Payroll Taxes - SUTA								78				78
41289 Employee Retirement Expense	453	466	459	459	459	459	689	459	459	459	459	5,284
41514 Insurance - Employee Medical	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	16,665
Total 43100 Total Payroll Costs	11,722	12,011	11,867	11,867	11,867	11,866	17,042	11,945	11,866	11,866	11,866	135,786
43200 Total Streets and Roads												0
41264 Repairs & Maint - Vehicles									209			209
41270 Vehicle Fuel & Oil Expense								202				202
Total 43200 Total Streets and Roads								202	209			411
43300 Total Professional Fees												0
41252 Prof. Fees - Legal Fees			3,960	3,440	2,300	720	1,240	6,140	8,000		6,940	32,740
41253 Prof. Fees - Auditor								2,500				2,500
41254 Prof. Fees-Consulting Engineers		4,553		12,855	20,507	8,758	3,966	5,947		13,170	50,505	120,260
41259 Prof. Fees - Other	3,120	1,003	4,763				11,779		2,069			22,734
Total 43300 Total Professional Fees	3,120	5,556	8,723	16,295	22,807	9,478	16,985	14,587	10,069	13,170	57,445	178,234
43400 Total Operating Costs												0
41211 Postage, Freight & Express Chgs	456	669	456	655	914	648	456	647	669	667	680	6,918
41220 Lab Water Testing			163	163	676			351	163	775	938	3,227
41221 Printing, Forms & Photocopy Exp			1,140		1,393	458		458	466	465	477	4,857
41235 Memberships & Subscriptions						700						700
41241 Utilities - Electricity	8,314	7,726	7,360	7,871	8,298	7,065	8,181	7,451	6,996	6,989	6,492	82,743
41242 Utilities - Water	111	292	338	295	223	235	224	298	255	234	261	2,766
41245 Telecommunications Expense	155	155	165	155	155	165	165	155	720		320	2,309
41260 Repairs & Maint WW	12,256	3,984	1,550	830		12,018	9,206	189	855	105		40,992
41320 Supplies Expense	629	607	516	2,250	1,317	618		464	80	94	184	6,759
41691 Bank Charges	518	519	517	517	604	535	528	551		522	23	4,833

	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Total
42100 Permits and Fees	827		750			3,120	250					4,947
Total 43400 Total Operating Costs	23,266	13,952	12,955	12,735	13,579	25,561	19,009	10,563	10,203	9,852	9,374	161,050
43600 Total Interest Expense												0
41633 Interest Expense - Note Payable	889	899	879	832	840	794	801	781	713	742	699	8,869
Total 43600 Total Interest Expense	889	899	879	832	840	794	801	781	713	742	699	8,869
49900 Total Capital Improvement Costs												0
41940 Capital Projects					169,036	302,713	410,829	107,823	57,292	227,080	278,638	1,553,411
Approved Budget Capital Expenditures		8,412		30,739	11,914	4,794	11,440	13,606	14,191	3,653	76,315	175,065
Total 41940 Capital Projects		8,412		30,739	180,950	307,507	422,269	121,430	71,483	230,733	354,952	1,728,476
Total 49900 Total Capital Improvement Costs		8,412		30,739	180,950	307,507	422,269	121,430	71,483	230,733	354,952	1,728,476
Total Expenses	38,997	40,829	34,424	72,467	230,043	355,207	476,106	159,508	104,544	266,364	434,337	2,212,826
NET OPERATING INCOME	101,277	131,813	106,156	53,138	-39,830	-218,231	-347,754	-22,136	271,846	-120,168	-285,444	-369,332
OTHER EXPENSES												
Depreciation	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	412,500
Total Other Expenses	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	412,500
NET OTHER INCOME	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-37,500	-412,500
NET INCOME	\$63,777	\$94,313	\$68,656	\$15,638	\$ -77,330	\$ -255,731	\$ -385,254	\$ -59,636	\$234,346	\$ -157,668	\$ -322,944	\$ -781,832

Wastewater Fund Capital Improvement Activity

July 2019 - June 2020

Date	Transaction Type	Num	Name	Division	Class	Memo/Description	Amount	Balance
Ordinary Income/Expenses								
Expenses								
49900 Total Capital Improvement Costs								
41940 Capital Projects								
11/19/2019	Bill	36724-01	W & O Construction Co.	Wastewater	WW	Hill Property Drip Fields installation	169,036	169,036
12/11/2019	Bill	36724-01 #2	W & O Construction Co.	Wastewater	WW	Hill Property Drip Fields installation	302,713	471,749
01/10/2020	Bill	No 3	W & O Construction Co.	Wastewater	WW	Hill Property Drip Fields installation	410,829	882,579
02/14/2020	Bill	Pmt 4	W & O Construction Co.	Wastewater	WW	Hill Property Drip Fields installation	107,823	990,402
03/18/2020	Bill	No 5	W & O Construction Co.	Wastewater	WW	Hill Property Drip Fields installation	57,292	1,047,694
04/01/2020	Bill	Pay 6	W & O Construction Co.	Wastewater	WW	Hill Property Drip Fields installation pay no 6	227,080	1,274,773
05/07/2020	Bill	Pay 7	W & O Construction Co.	Wastewater	WW	Hill Property Drip Fields installation no 7	278,638	1,553,411
Total for 41940 Capital Projects							\$1,553,411	
Approved Budget Capital Expenditures								
08/01/2019	Bill	171797	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	8,412	8,412
10/18/2019	Bill	173183	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	30,739	39,151
11/01/2019	Bill	173894	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	11,914	51,066
12/06/2019	Bill	174643	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	4,794	55,860

Date	Transaction Type	Num	Name	Division	Class	Memo/Description	Amount	Balance
01/03/2020	Bill	175424	Barge Design Solutions, Inc.	Wastewater	WW	pass through expenses - Hill property drip field manangement	317	56,177
01/03/2020	Bill	175424	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management thru 12/27/2019	11,123	67,300
02/06/2020	Bill	176127	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field expenses	474	67,774
02/06/2020	Bill	176127	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	12,743	80,516
02/28/2020	Journal Entry	212		Wastewater	WW	Hill Prop drip fields - Fencing supplreis	162	80,678
02/28/2020	Journal Entry	212		Wastewater	WW	Hill Prop drip fields - Fencing supplies	228	80,906
03/01/2020	Bill	2169854	Cooperative Financial Services	Wastewater	WW	Hill Property Drip fields fencing	2,820	83,726
03/06/2020	Bill	176923	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	11,371	95,097
04/02/2020	Bill	177559	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	3,653	98,750
05/01/2020	Bill	178305	Barge Design Solutions, Inc.	Wastewater	WW	Hill property Drip Field project management	15,691	114,441
05/01/2020	Bill	20320	EarthSearch Soil Consulting LLC	Wastewater	WW	Alexander Property soil testing for drip fields 75.78 est acres	60,624	175,065
Total for Approved Budget Capital Expenditures							\$175,065	
Total for 41940 Capital Projects with sub-accounts							\$1,728,476	
Total for 49900 Total Capital Improvement Costs							\$1,728,476	
Total for Expenses							\$1,728,476	
Net Income							\$ -1,728,476	

Revised Bud V Act FY20 GF

July 2019 - May 2020

	General Fund				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
INCOME								
34100 Total Property Tax Revenues	314,827	259,875	54,952	121.00 %	314,827	259,875	54,952	121.00 %
34200 Total Sales Tax Revenues	1,570,748	1,427,250	143,498	110.00 %	1,570,748	1,427,250	143,498	110.00 %
34300 Total Gas Tax Revenues	167,855	163,167	4,689	103.00 %	167,855	163,167	4,689	103.00 %
34400 Total Building/Impact Fees	1,295,670	986,333	309,337	131.00 %	1,295,670	986,333	309,337	131.00 %
34500 Total Alcohol Tax Revenues	116,791	113,300	3,491	103.00 %	116,791	113,300	3,491	103.00 %
34600 Total Grants		524,333	-524,333		0	524,333	-524,333	0%
34700 Total All Other Revenues	61,837	97,533	-35,696	63.00 %	61,837	97,533	-35,696	63.00 %
Total Income	3,527,728	3,571,792	-44,063	99.00 %	3,527,728	3,571,792	-44,063	99.00 %
GROSS PROFIT	3,527,728	3,571,792	-44,063	99.00 %	3,527,728	3,571,792	-44,063	99.00 %
EXPENSES								
43100 Total Payroll Costs	747,044	752,965	-5,921	99.00 %	747,044	752,965	-5,921	99.00 %
43200 Total Streets and Roads	72,403	100,070	-27,667	72.00 %	72,403	100,070	-27,667	72.00 %
43300 Total Professional Fees	507,090	480,792	26,299	105.00 %	507,090	480,792	26,299	105.00 %
43400 Total Operating Costs	191,946	220,688	-28,742	87.00 %	191,946	220,688	-28,742	87.00 %
43500 Total County Services	98,918	121,917	-22,999	81.00 %	98,918	121,917	-22,999	81.00 %
49030 Debt Service	301,212	276,161	25,051	109.00 %	301,212	276,161	25,051	109.00 %
49900 Total Capital Improvement Costs	532,951	2,492,658	-1,959,707	21.00 %	532,951	2,492,658	-1,959,707	21.00 %
Total Expenses	2,451,564	4,445,249	-1,993,685	55.00 %	2,451,564	4,445,249	-1,993,685	55.00 %
NET OPERATING INCOME	1,076,164	-873,458	1,949,622	-123.00 %	1,076,164	-873,458	1,949,622	-123.00 %
NET INCOME	\$1,076,164	\$ -873,458	\$1,949,622	-123.00 %	\$1,076,164	\$ -873,458	\$1,949,622	-123.00 %

Revised Bud V Act FY20 WW

July 2019 - May 2020

	Wastewater				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
INCOME								
34090 Total Wastewater Fees					0	0	0	0%
31000 Wastewater Treatment Fees	1,106,478	1,124,767	-18,289	98.00 %	1,106,478	1,124,767	-18,289	98.00 %
31010 Septage Disposal Fees	7,950	8,800	-850	90.00 %	7,950	8,800	-850	90.00 %
31050 Late Payment Penalty	20,816	13,750	7,066	151.00 %	20,816	13,750	7,066	151.00 %
Total 34090 Total Wastewater Fees	1,135,244	1,147,317	-12,073	99.00 %	1,135,244	1,147,317	-12,073	99.00 %
341090 Total Tap Fees					0	0	0	0%
33000 Tap Fees	690,900	458,333	232,567	151.00 %	690,900	458,333	232,567	151.00 %
Total 341090 Total Tap Fees	690,900	458,333	232,567	151.00 %	690,900	458,333	232,567	151.00 %
34700 Total All Other Revenues					0	0	0	0%
36120 Interest Earned - Invest. Accts	17,255	19,250	-1,995	90.00 %	17,255	19,250	-1,995	90.00 %
37990 Other Revenue	140	321	-181	44.00 %	140	321	-181	44.00 %
Total 34700 Total All Other Revenues	17,395	19,571	-2,176	89.00 %	17,395	19,571	-2,176	89.00 %
Uncategorized Income	-45		-45		-45	0	-45	0%
Total Income	1,843,494	1,625,222	218,272	113.00 %	1,843,494	1,625,222	218,272	113.00 %
GROSS PROFIT	1,843,494	1,625,222	218,272	113.00 %	1,843,494	1,625,222	218,272	113.00 %
EXPENSES								
43100 Total Payroll Costs					0	0	0	0%
41110 Payroll Expense	105,674	195,345	-89,671	54.00 %	105,674	195,345	-89,671	54.00 %
41141 Payroll Taxes - FICA	6,552	12,111	-5,559	54.00 %	6,552	12,111	-5,559	54.00 %
41142 Payroll Taxes - Medicare	1,532	2,637	-1,105	58.00 %	1,532	2,637	-1,105	58.00 %
41147 Payroll Taxes - SUTA	78	578	-499	14.00 %	78	578	-499	14.00 %
41289 Employee Retirement Expense	5,284	9,767	-4,483	54.00 %	5,284	9,767	-4,483	54.00 %
41514 Insurance - Employee Medical	16,665	14,300	2,365	117.00 %	16,665	14,300	2,365	117.00 %
Total 43100 Total Payroll Costs	135,786	234,738	-98,953	58.00 %	135,786	234,738	-98,953	58.00 %
43200 Total Streets and Roads					0	0	0	0%
41264 Repairs & Maint - Vehicles	209		209		209	0	209	0%
41270 Vehicle Fuel & Oil Expense	202		202		202	0	202	0%
Total 43200 Total Streets and Roads	411	0	411	0%	411	0	411	0%
43300 Total Professional Fees					0	0	0	0%
41252 Prof. Fees - Legal Fees	32,740	29,000	3,740	113.00 %	32,740	29,000	3,740	113.00 %
41253 Prof. Fees - Auditor	2,500	2,292	208	109.00 %	2,500	2,292	208	109.00 %
41254 Prof. Fees-Consulting Engineers	120,260	91,667	28,593	131.00 %	120,260	91,667	28,593	131.00 %
41259 Prof. Fees - Other	22,734	21,083	1,651	108.00 %	22,734	21,083	1,651	108.00 %
Total 43300 Total Professional Fees	178,234	144,042	34,192	124.00 %	178,234	144,042	34,192	124.00 %
43400 Total Operating Costs					0	0	0	0%
41211 Postage, Freight & Express Chgs	6,918	8,250	-1,332	84.00 %	6,918	8,250	-1,332	84.00 %
41220 Lab Water Testing	3,227	3,667	-440	88.00 %	3,227	3,667	-440	88.00 %
41221 Printing, Forms & Photocopy Exp	4,857	7,333	-2,476	66.00 %	4,857	7,333	-2,476	66.00 %
41235 Memberships & Subscriptions	700		700		700	0	700	0%
41241 Utilities - Electricity	82,743	77,917	4,827	106.00 %	82,743	77,917	4,827	106.00 %
41242 Utilities - Water	2,766	5,500	-2,734	50.00 %	2,766	5,500	-2,734	50.00 %
41245 Telecommunications Expense	2,309	3,300	-992	70.00 %	2,309	3,300	-992	70.00 %
41260 Repairs & Maint WW	40,992	73,333	-32,341	56.00 %	40,992	73,333	-32,341	56.00 %
41320 Supplies Expense	6,759	4,583	2,175	147.00 %	6,759	4,583	2,175	147.00 %

	Wastewater				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
41513 Insurance - Liability		18,333	-18,333		0	18,333	-18,333	0%
41691 Bank Charges	4,833		4,833		4,833	0	4,833	0%
41899 Other Expenses		917	-917		0	917	-917	0%
42100 Permits and Fees	4,947	5,500	-553	90.00 %	4,947	5,500	-553	90.00 %
Total 43400 Total Operating Costs	161,050	208,633	-47,583	77.00 %	161,050	208,633	-47,583	77.00 %
43500 Total County Services					0	0	0	0%
41720 Donations		229	-229		0	229	-229	0%
Total 43500 Total County Services		229	-229		0	229	-229	0%
43600 Total Interest Expense					0	0	0	0%
41633 Interest Expense - Note Payable	8,869	8,708	160	102.00 %	8,869	8,708	160	102.00 %
Total 43600 Total Interest Expense	8,869	8,708	160	102.00 %	8,869	8,708	160	102.00 %
49900 Total Capital Improvement Costs					0	0	0	0%
41940 Capital Projects	1,553,411		1,553,411		1,553,411	0	1,553,411	0%
Approved Budget Capital Expenditures	175,065	2,965,989	-2,790,924	6.00 %	175,065	2,965,989	-2,790,924	6.00 %
Total 41940 Capital Projects	1,728,476	2,965,989	-1,237,512	58.00 %	1,728,476	2,965,989	-1,237,512	58.00 %
Total 49900 Total Capital Improvement Costs	1,728,476	2,965,989	-1,237,512	58.00 %	1,728,476	2,965,989	-1,237,512	58.00 %
Total Expenses	2,212,826	3,562,339	-1,349,514	62.00 %	2,212,826	3,562,339	-1,349,514	62.00 %
NET OPERATING INCOME	-369,332	-1,937,118	1,567,786	19.00 %	-369,332	-1,937,118	1,567,786	19.00 %
OTHER EXPENSES								
Depreciation	412,500	412,500	0	100.00 %	412,500	412,500	0	100.00 %
Total Other Expenses	412,500	412,500	0	100.00 %	412,500	412,500	0	100.00 %
NET OTHER INCOME	-412,500	-412,500	0	100.00 %	-412,500	-412,500	0	100.00 %
NET INCOME	\$ -781,832	\$ -2,349,618	\$1,567,786	33.00 %	\$ -781,832	\$ -2,349,618	\$1,567,786	33.00 %

Cash Balances

General Fund Cash Position	Mar	Apr	May
Checking	\$ 1,072,108	\$ 1,327,087	\$ 1,473,424
Savings	\$ 5,910,102	\$ 5,912,227	\$ 5,913,539
Less: Reserve	\$ (1,038,266)	\$ (1,039,142)	\$ (1,040,455)
Total Cash	\$ 5,943,944	\$ 6,200,172	\$ 6,346,508
Less:			
Note Balance (First Farmers)	\$ (461,200)	\$ (461,200)	\$ (461,200)
Note Balance (First Tennessee)	\$ (1,290,000)	\$ (1,290,000)	\$ (1,290,000)
Due to Wastewater Fund	\$ (54,758)	\$ (81,604)	\$ (110,538)
Accounts Payable	\$ (104,541)	\$ -	\$ 1,780
Committed	\$ (218,999)	\$ (214,992)	\$ (405,665)
Total Available Funds	\$ 3,814,446	\$ 4,152,376	\$ 4,080,885

Wastewater Funds Cash Position	Mar	Apr	May
Checking	\$ 347,504	\$ 112,182	\$ 9,689
Savings	4086872	\$ 4,087,851	\$ 3,839,651
Less: Reserve	\$ (521,316)	\$ (521,680)	\$ (521,880)
Total Cash	\$ 3,913,060	\$ 3,678,353	\$ 3,327,460
Add:			
Accounts Receivable	\$ 172,452	\$ 178,290	\$ 205,496
Due from Gen Fund	\$ 54,758	\$ 81,604	\$ 110,538
Less:			
Note Balance (Franklin Synergy)	\$ (351,852)	\$ (342,593)	\$ (333,333)
Accounts Payable	\$ (77,716)	\$ -	\$ (126)
Deposits	\$ (19,875)	\$ (20,100)	\$ (21,000)
Less Committed:			
Hill Prop Drip Fields	\$ (2,051,699)	\$ (1,373,089)	\$ (1,373,089)
Cell #1 repairs	\$ (300,000)	\$ (300,000)	\$ (300,000)
All Other	\$ (77,358)	\$ (912,439)	\$ (922,189)
Total Available Funds	\$ 1,261,770	\$ 990,026	\$ 693,757