AGENDA
BOARD OF MAYOR & ALDERMEN
April 6, 2020 Meeting
Sevierville Civic Center
6:00 P.M.
AGENDA
BOARD OF MAYOR & ALDERMEN
April 6, 2020 Meeting
Sevierville Civic Center
6:00 P.M.

This meeting will be held via electronic means in compliance with Executive Order 16
due to COVID-19.
To view the meeting, go to Seviervilletn.org
and click on the link provided

A. CALL TO ORDER
   1. Pledge of Allegiance
   2. Invocation
B. ROLL CALL
C. MINUTES – Minutes – March 16, 2020
D. PUBLIC FORUM
E. REPORTS
F. COMMUNICATIONS FROM MAYOR & ALDERMEN
G. OLD BUSINESS
   1. Consider adoption of Ordinance O-2020-003 – 2nd reading – An Ordinance to amend the zoning map of
      the City of Sevierville to place the medium density residential district designation upon property at 1137
      Ernest McMahan Road – Dustin Smith
   2. Consider adoption of Ordinance O-2020-004 – 2nd reading – An Ordinance to amend the zoning map of
      the City of Sevierville to rezone property on Veterans Boulevard from tourist commercial district to
      intermediate commercial district – Dustin Smith
H. NEW BUSINESS
   1. Consider approval of contract for Burridge Drive Slope Repair with Charles Blalock and Sons, Inc., in
      the amount of $95,699.71 – Bryon Fortner
   2. Consider approval to complete contractual expenses for Middle Creek Greenway Project to Lose
      Design, Inc., in the amount of $7,099.88 – Bob Parker
   3. Consider approval of materials to build observation areas on West Prong Greenway Project for
      second design – Bob Parker
   4. Consider approval to purchase replacement swiftwater rescue equipment from Municipal Emergency
      Services in the amount of $9,060, plus shipping – Matt Henderson
   5. Consider approval of a water and sewer line extension to develop a subdivision on Boyds Creek
      Highway – Steve Flynn
   6. Consider approval of purchase of a ¾ ton 4x4 pickup with service bed for $38,683 from Ted Russell
      Ford – Steve Flynn
   7. Consider approval of Audit Contracts with Brown, Jake & McDaniel, PC for fiscal year 2020 in the
      amount of $78,900 and $5,200 respectively plus out of pocket costs – Lynn McClurg
   8. Consider approval and/or ratification of expenses in excess of $5,000 – Lynn McClurg
I. ADJOURNMENT
A regular meeting of the Board of Mayor and Aldermen of the City of Sevierville, Tennessee, was held at the Sevierville Civic Center, 130 Gary Wade Boulevard, Sevierville, Tennessee, on March 16, 2020 at 6:00 PM.

There were present and participating at the meeting:
Robbie Fox, Mayor
Wayne Helton, Alderman
Devin Koester, Vice Mayor
Travis L. McCroskey, Alderman
Jim McGill, Alderman
Mitch Rader, Alderman

Senior Staff present:
Joseph Manning, Police Chief
Lynn McClurg, Chief Financial Officer & City Recorder
Ed Owens, City Attorney
Russell Treadway, City Administrator

Mayor Fox chaired the meeting with Lynn K. McClurg as secretary of the meeting. A motion was made by Vice Mayor Koester and seconded by Alderman McCroskey to approve the minutes of the March 2, 2020 meeting and of the March 2, 2020 workshop and to dispense with the readings. Motion carried.

PUBLIC FORUM
Mayor Fox opened the public forum section of the meeting. Fox opened a public hearing on ordinance O2020-001 entitled “AN ORDINANCE TO CLOSE AND ABANDON A PORTION OF RIGHT-OF-WAY, SNYDER ROAD.” There being no comments, the public hearing was closed.

Mayor Fox opened a public hearing on ordinance O2020-002 entitled “AN ORDINANCE TO CLOSE AND ABANDON A PORTION OF RIGHT-OF-WAY, MIZE LANE.” There being no comments, the public hearing was closed.

Mayor Fox recognized Joe McCarter, who expressed concerns regarding State Fire Marshall sprinkler system requirements and the consistency of City water tap and pump fees. There being no further comments, the public forum was closed.

REPORTS
Mayor Fox noted the submission of monthly staff reports.

OLD BUSINESS
Mayor Fox presented and placed for passage an ordinance O2020-001 entitled “AN ORDINANCE TO CLOSE AND ABANDON A PORTION OF RIGHT-OF-WAY, SNYDER ROAD.” A motion was made by Vice Mayor Koester and seconded by Alderman Helton to approve the ordinance as presented and to dispense with the reading. Those voting Yes: Helton, Koester, McCroskey, McGill, Rader. Those voting No: None. Fox declared the ordinance passed on third and final reading.

Mayor Fox presented and placed for passage an ordinance O2020-002 entitled “AN ORDINANCE TO CLOSE AND ABANDON A PORTION OF RIGHT-OF-WAY, MIZE LANE.” A motion was made by Alderman Rader and seconded by Alderman Helton to approve the ordinance as presented and to dispense
with the reading. Those voting Yes: Helton, Koester, McCroskey, McGill, Rader. Those voting No: None. Fox declared the ordinance passed on third and final reading.

NEW BUSINESS

Mayor Fox recognized Russell Treadway, who presented and placed for passage a Resolution R2020-002 for a Plan of Services Regarding the Annexation of a Portion of Property on Ernest McMahan Road (Sevier County Tax Map 062, Remaining Portion of Parcel 036.02). A motion was made by Alderman McCroskey and seconded by Alderman McGill to approve the resolution as presented. Motion carried.

Mayor Fox recognized Russell Treadway, who presented and placed for passage a Resolution R2020-003 to Annex Certain Territory and to Incorporate Same within the Boundaries of the City of Sevierville, Tennessee (Property on Ernest McMahan Road, Sevier County Tax Map 062, Portion of Parcel 036.02). A motion was made by Vice Mayor Koester and seconded by Alderman McGill to approve the resolution as presented. Motion carried.

Mayor Fox presented and placed for passage an ordinance O2020-003 entitled “AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF SEVIERVILLE, TENNESSEE, AS SET FORTH IN THE SEVIERVILLE MUNICIPAL CODE, SECTION 14-201, TO PLACE THE MEDIUM DENSITY RESIDENTIAL (R-2/MDR) DISTRICT DESIGNATION UPON PROPERTY 1137 ERNEST MCMAHAN ROAD, TAX MAP 62, PARCEL 36.02 (PROPERTY INCLUDED IN ANNEXATION RESOLUTION R2020-003).” A motion was made by Alderman Helton and seconded by Alderman Rader to approve the ordinance as presented and to dispense with the reading. Those voting Yes: Helton, Koester, McCroskey, McGill, Rader. Those voting No: None. Fox declared the ordinance passed on first reading.

Mayor Fox presented and placed for passage an ordinance O2020-004 entitled “AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF SEVIERVILLE, TENNESSEE, AS SET FORTH IN THE SEVIERVILLE MUNICIPAL CODE, SECTION 14-201, TO REZONE PROPERTY ON VETERANS BOULEVARD, TAX MAP 062, PARCEL 017.00, FROM TOURIST COMMERCIAL (TCL/C-5) DISTRICT TO INTERMEDIATE COMMERCIAL (IC/C-3) DISTRICT.” A motion was made by Alderman McGill and seconded by Alderman Rader to approve the ordinance as presented and to dispense with the reading. Those voting Yes: Helton, Koester, McCroskey, McGill, Rader. Those voting No: None. Fox declared the ordinance passed on first reading.

Mayor Fox recognized Russell Treadway, who requested permission to accept donations as follows:

<table>
<thead>
<tr>
<th>Donor</th>
<th>Amount</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mrs. Iva Grace Eledge</td>
<td>$1,000.00</td>
<td>Fire Department Engine 1 Restoration</td>
</tr>
<tr>
<td>SCES</td>
<td>$1,000.00</td>
<td>Fire Department Engine 1 Restoration</td>
</tr>
<tr>
<td>Mrs. Iva Grace Eledge</td>
<td>$1,000.00</td>
<td>Police Department Community Resources</td>
</tr>
</tbody>
</table>

A motion was made by Alderman McCroskey and seconded by Alderman McGill to accept the donations as requested. Motion carried.

Mayor Fox recognized Russell Treadway, who requested approval to donate failed ladders and expired turnout gear to Firehouse Subs Sevierville and Knoxville. A motion was made by Vice Mayor Koester and seconded by Alderman Rader to approve the request as presented. Motion carried.

Mayor Fox recognized Russell Treadway, who requested approval to lease a bus in an amount not to exceed $25,000.00 to replace a vehicle totaled in a recent accident if staff is able to find a company that meets needs requirements and if the contract specifics are approved by both the City Attorney and the Risk Manager. A motion was made by Alderman McGill and seconded by Alderman Rader to approve the request as presented. Motion carried.
Mayor Fox recognized Russell Treadway, who presented bids for flood-related golf course bunker repair and recommended approval of the low qualified bid and award of contract to First Place Finish, Inc. in the not-to-exceed amount of $187,620.48. Treadway stated that the expense would be largely reimbursed by FEMA. A motion was made by Alderman Rader and seconded by Vice Mayor Koester to approve the contract as presented. Motion carried.

Mayor Fox recognized Russell Treadway, who presented change order #1 to the Charles Blalock & Sons contract for the Downtown Streetscape project in the amount of $562,762.94 for a new contract total of $7,340,426.08 based upon projections and estimated quantities. A motion was made by Alderman Helton and seconded by Alderman McGill to approve the change order as requested. Motion carried.

Mayor Fox recognized Russell Treadway, who requested approval of a contract with sole source vendor Core & Main for the replacement and/or new installation of 8,000 Master Meter radio read water meters at a cost of $1,599,840.00. A motion was made by Alderman Rader and seconded by Vice Mayor Koester to approve the contract as presented. Motion carried.

Mayor Fox recognized Lynn McClurg, who requested approval and/or ratification of the following expenditure(s) in excess of $5,000.00:

1. Innovu Health plan analytics $6,124.00 Professional svcs
2. West Virginia Signal Warning light bars $6,245.85+sh Low price

A motion was made by Alderman Helton and seconded by Alderman McCroskey to approve the expenditure(s) as presented. Motion carried.

There being no further business to discuss, the meeting adjourned at 6:27 PM.

Approved: ________________________________
Robbie Fox, Mayor

Attest: ________________________________
Lynn K. McClurg, City Recorder
DATE: April 6, 2020

AGENDA ITEM: Consider Adoption of Ordinance O-2020-003 – 2nd Reading – An Ordinance to amend the zoning map of the City of Sevierville to place the medium density residential district designation upon property at 1137 Ernest McMahan Road – Dustin Smith

PRESENTATION: As presented in the Staff report attached, Karen Whitlock and Nicole Whitlock requested zoning of Medium Density Residential (R-2/MDR) be placed on their remaining portion of property requested for annexation into the City of Sevierville by R-2020-003.

REQUESTED ACTION: Approval of O-2020-003 on 2nd Reading
ORDINANCE NO. O-2020-003

AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF SEVIERVILLE, TENNESSEE, AS SET FORTH IN THE SEVIERVILLE MUNICIPAL CODE, SECTION 14-201, TO PLACE THE MEDIUM DENSITY RESIDENTIAL (R-2/MDR) DISTRICT DESIGNATION UPON PROPERTY AT 1137 ERNEST MCMAHAN ROAD, TAX MAP 62, PARCEL 36.02 (PROPERTY INCLUDED IN ANNEXATION RESOLUTION NO. R-2020-003)

BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SEVIERVILLE, TENNESSEE, THAT:

SECTION 1. The Zoning Map of the City of Sevierville, Tennessee be hereby amended by placing upon property at 1137 Ernest McMahan Road, the designation of Medium Density Residential (R-2/MDR) District, as shown on the map attached hereto.

SECTION 2. This ordinance shall become effective ten days from and after its final passage, the public welfare requiring it.

APPROVED: __________________________
Robbie Fox, Mayor

ATTEST:

_____________________________
Lynn K. McClurg, City Recorder

Passed on 1st reading: 3/16/2020
Passed on 2nd reading: _______________
Passed on 3rd reading: _______________
**Petitioners:** Karen Ogle Whitlock and Nicole L. Whitlock  
**Staff:** Dustin Smith  
**Tax ID Number(s):** Map 062, Parcel 036.02  
**Area and Number of Parcels:** 1.25 acres +/-; One parcel  
**Current Use:** Residential/Vacant Land  
**Notification:** Notification of the City’s intention to annex the referenced properties will be provided in accordance with applicable provisions of 6-51-101-123, Tennessee Code Annotated (TCA)  
**Exhibits:** Map, Ordinance

### Request
To place the zoning designation of Medium Density Residential (R-2/MDR) District to the newly annexed portion of parcel 062 036.02

### Background
A petition requesting annexation of the remainder of the parcel has been submitted by the property owners and presented to the Board of Mayor and Aldermen by Resolution, R-2020-003.

### Staff Comments
The area of the parcel proposed for annexation is currently vacant and the remainder of the parcel currently houses to residential dwellings. It is staff’s understanding that a Planned Unit Condo Development is the proposed use of the property. All property within the City Limits surrounding this area is zoned Medium Density Residential. The portion of the property proposed for annexation is presently zoned County R-2, Medium Density Residential, as is the adjoining property in the County to the south. The requested zoning for the annexation area is Medium Density Residential (R-2/MDR). City water lies along Ernest McMahan and sewer lines are in close proximity to the north, east, and west but it will be up to the developer to extend sewer service to this property during development.

### Public Comments
None received to date.

### Staff Recommendation
Given that the parties subject to this annexation have requested and agreed to it, that City services and facilities can be made available to this property in accordance with the adopted policies and fees for such services, that the adjoining parcels are inside the City limits, and that this portion of the property is provided access from a City, staff can recommend approval.
DATE: April 6, 2020

AGENDA ITEM: Consider Adoption of Ordinance O-2020-004 – 2nd Reading – An Ordinance to amend the zoning map of the City of Sevierville to rezone property on Veterans Boulevard from Tourist Commercial District to Intermediate Commercial District – Dustin Smith

PRESENTATION: As presented in the Staff report attached, Ron Ogle requested his property, located on Veterans Boulevard, Tax Map 062, Parcel 017.00, be rezoned from Tourist Commercial (TCL/C-5) to Intermediate Commercial (IC/C-3).

REQUESTED ACTION: Adoption of O-2020-004 on 2nd Reading
ORDINANCE NO. O-2020-004

AN ORDINANCE TO AMEND THE ZONING MAP OF THE CITY OF SEVIERVILLE, TENNESSEE, AS SET FORTH IN SEVIERVILLE MUNICIPAL CODE, SECTION 14-201 TO REZONE PROPERTY ON VETERANS BOULEVARD, TAX MAP 062, PARCEL 017.00, FROM TOURIST COMMERCIAL (TCL/C-5) DISTRICT TO INTERMEDIATE COMMERCIAL (IC/C-3) DISTRICT

BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE CITY OF SEVIERVILLE, TENNESSEE, THAT:

Section 1. The Zoning Map of the City of Sevierville, Tennessee, be hereby amended by the rezoning a portion of property located on Veterans Boulevard (Tax Map 62, Parcel 17.00), from Tourist Commercial (TCL/C-5) District to Intermediate Commercial (IC/C-3) District. Said property is more clearly identified on the attached map.

Section 2. This ordinance shall become effective five days from and after its final passage, the public welfare requiring it.

APPROVED: ______________________
Robbie Fox, Mayor

ATTEST:

____________________________
Lynn K. McClurg, City Recorder

Passed on 1st reading: 3/16/2020
Passed on 2nd reading: _____________
Passed on 3rd reading: _____________
**Petitioners:** Ron Ogle

**Staff:** Dustin Smith

**Tax ID Number(s):** Map 062, Parcel 017.00

**Area and Number of Parcels:** 26.8 acres +/-; Three parcels

**Current Use:** Vacant Land

**Notification:** Notification of the rezoning proposal was mailed out to all property owners within 200’ of the request.

**Exhibits:** Map

---

**Request**

To rezone three parcels east of Middle Creek with frontage on Veterans Boulevard from Tourist Commercial to Intermediate Commercial.

**Background**

This property originally extended from Veterans Boulevard across Middle Creek to Middle Creek Road. The portion being requested for rezoning was previously split from one tract into its current three and rezoned to its current zoning of Tourist Commercial.

**Staff Comments**

The south eastern most portion of the property being requested for rezoning is planned for a senior living facility. This type of facility is not an allowable use in the Tourist Commercial zone. Due to the size of the proposed development the remaining area located within the surrounding Tourist Commercial zone will also need to be rezoned to Intermediate Commercial. A Tourist Commercial zone requires a minimum of 25 acres. Property to the north is zoned Arterial Commercial, to the south and east is Intermediate Commercial, and to the west is Arterial Commercial with a small section of Intermediate Commercial fronting on Veterans.

**Public Comments**

None received to date.

**Staff Recommendation**

While staff is not necessarily sold that this is the highest and best use for the property, given that the surrounding properties are zoned Intermediate Commercial creating a contiguous expansion of the zone, the 25 acre Tourist Commercial requirement is being resolved, and this the Intermediate Commercial zone is a reduction in intensity of use staff can recommend approval.
Proposed Rezoning - Tourist Commercial (C-5/TCL) to Intermediate Commercial (C-3/IC)

Legend:
- City Zoning
- Proposed Rezoning
- Parcels
- Road Centerlines
DATE: April 6, 2020

AGENDA ITEM: Consider Approval of Contract for Burridge Drive Slope Repair with Charles Blalock and Sons, Inc. in the amount of $95,699.71.

PRESENTATION: This damage occurred as a result of a water line failure and as such is an unplanned, emergency repair. Bids were advertised and opened on March 26, 2020. We received two bids with the bid from Charles Blalock and Sons, Inc. being the lowest qualified bid.

REQUESTED ACTION: Approval of Contract with Charles Blalock and Sons, Inc. in the amount of $95,699.71.
<table>
<thead>
<tr>
<th>Vendor</th>
<th>Total Price (subject to change based on quantities)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whaley Construction</td>
<td>$98,350.00</td>
</tr>
<tr>
<td>Charles Blalock &amp; Sims, Inc.</td>
<td>$95,699.76</td>
</tr>
</tbody>
</table>
BID FORM
BURRIDGE DRIVE SLOPE REPAIR
SEVIERVILLE, TN

Company: Charles Blalock & Sons, Inc
Contact Name: Allen Blalock
Email Address: allenb@blalockandsons.com
Address: P.O. Box 4750, Sevierville, TN 37864
Phone: 865-453-2808 Fax: 865-453-9181
Federal Tax Identification Number: 62-0692770
Business License # 8309 City: Sevierville

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Description</th>
<th>Assumed Quantity</th>
<th>Units</th>
<th>Rate</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mobilization of all equipment and personnel required to complete the contract work.</td>
<td>1</td>
<td>EA</td>
<td>$12,489.71</td>
<td>$12,489.71</td>
</tr>
<tr>
<td>2</td>
<td>Excavation of failed slope soils and benching required by plans. Confirmed by Survey (provided by Owner)</td>
<td>740</td>
<td>CY</td>
<td>$12.00</td>
<td>$8,880.00</td>
</tr>
<tr>
<td>3</td>
<td>Separation Geotextile as specified by plans. Field Measured.</td>
<td>2,500</td>
<td>SF</td>
<td>$2.00</td>
<td>$5,000.00</td>
</tr>
<tr>
<td>4</td>
<td>Rip Rap/Shot Rock installed per plans and specifications. Confirmed via Scale Tickets.</td>
<td>1,400</td>
<td>TONS</td>
<td>$49.50</td>
<td>$69,300.00</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>$95,669.71</td>
</tr>
</tbody>
</table>

The undersigned, as Bidder, hereby declares that the only person or persons interested in this Bid as principal or principals is or are named herein and that no other person than herein mentioned has any interest in this Bid or in the Contract to be entered into; that this Bid is made without connection with any other person, company or parties making a bid; and that it is in all respects fair and in good faith without collusion or fraud.
The Bidder further declares that Bidder has examined the site of the work and is fully informed with regard to all conditions pertaining to the place where the work is to be done; that Bidder has examined the Specifications for the work and contractual documents relating thereto; that Bidder has read all Special Provisions furnished prior to the opening of bids; and that Bidder is fully informed about the work to be performed.

The Bidder proposes and agrees, if this Bid Form is accepted, to contract with the City of Sevierville, Tennessee in the form of contract specified to furnish all necessary materials, equipment, machinery, tools, apparatus, means of transportation and labor necessary and to complete the work in full and complete accordance with the requirements of the Specifications and Contract Documents to the full and entire satisfaction of the City of Sevierville, Tennessee with a definite understanding that no money will be allowed for extra work.

All waste materials as detailed in bid specification shall be removed from the site and disposed of in accordance with all local, state, and federal laws. Extreme care shall be taken to not damage adjacent property, and the Contractor shall assume all liability for damage to adjacent property and structures. All utility companies having lines in this area shall be notified, by the Contractor, prior to the work commencing. Contractor shall be responsible for complete and safe disconnection of all utilities. Contractor shall be responsible for providing such notice of the work as may be required by federal, state and local regulatory authorities.

It is further understood and agreed by the undersigned in submitting this proposal that the Owner reserves the following rights and privileges:

a. To accept or reject any or all bids, and/or waive any of the informalities in the bidding.

b. To reject all items of equipment and materials which do not conform to or exceed these specifications, without altering bid price of this proposal.

c. To re-bid anytime during the term of the contract.

*Note:* Bidders shall not add any conditions or qualifying statements to this bid, except as provided herein, as otherwise the bid may be declared irregular as not being responsive to the Advertisement for Bids.

The Bidder further proposes and agrees hereby to commence work under this contract, with adequate force and equipment, on a date to be specified in a written order by the City, and shall fully complete all work thereunder within sixty (60) calendar days following said date.

Bid Submitted by:

[Signature]

**Title:**

[Signature]

**Name (Printed):**

**Date:**
Form W-9 (Rev. October 2020)

Request for Taxpayer Identification Number and Certification

Given form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)  Charles Blalock & Sons, Inc.

Business name, if different from above

Check appropriate box: □ Individual/sole proprietor □ Corporation □ Partnership
□ Limited liability company

Enter the tax classification (e.g., disregarded entity, corporation, partnership) □ Exempt

Address (number, street, and apt. or room no.)

409 Robert Henderson Road
Seaville, TN 37462

City, state, and ZIP code  Requester's name and address (optional)

List account number(s) here (optional)

Part I

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Form W-9 Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one account, see the chart on page 4 for guidelines on whose number to enter.

Part II

Certification

Under penalties of perjury, I certify that:

1. The name shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued), and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3. I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out Item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, line 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than payments and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Signature of U.S. person

Date: 3-26-2020

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting you (the requester) and, where applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt person. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

• An individual who is a U.S. citizen or U.S. resident alien,
• An estate (other than a foreign estate), or
• A domestic trust as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

• The U.S. owner of a disregarded entity and not the entity,

Cat. No. 10231X  Form W-9 (Rev. 10-2008)
VENDOR INFORMATION FORM

Name: Charles Blalock & Sons, Inc.

Federal Tax ID Number: 62-0692770

Business License Number: 8309

County and State of License: Sevier, Tennessee

Mailing Address: P.O. Box 4750

Sevierville, TN 37864

Shipping Address: 409 Robert Henderson Road

Sevierville, TN 37862

Phone Number: 865-453-2808

Fax Number: 865-453-9181

Contact Person: Allen Blalock

Email Address: allent@blalockandsons.com

Corporation, Sole Proprietor, or Partnership: Corporation

(If the business is a sole proprietor the owners name): N/A

NEW VENDORS WILL BE ADDED AFTER RECEIPT OF THIS COMPLETED FORM AND VERIFICATION OF A CURRENT BUSINESS LICENSE. VENDORS WITHOUT A CURRENT BUSINESS LICENSE WILL NOT BE ACCEPTED. IT IS THE RESPONSIBILITY OF THE FINANCE DEPARTMENT TO ENTER AND UPDATE ALL VENDOR INFORMATION. THANK YOU.

Revised 1/22/2015
AFFIDAVIT REGARDING DRUG-FREE WORKPLACE PROGRAM

STATE OF  Tennessee  

COUNTY OF  Sevier  

The undersigned, having been duly sworn, deposes and says as follows:

1. I am over 18 years of age, and I have personal knowledge of the matters stated herein.

2. I am the Vice President of Charles Blaeker & Sons, Inc. (Position) (Name of Company) hereinafter referred to as “the Bidder”.

3. As of the date of the submittal of its bid on Burridge Drive Slope Repair, the Bidder has a drug-free workplace program that complies with the requirements of Tennessee Code Annotated Section 50-9-101, seq. OR a program at least as stringent as the program operated by the City of Sevierville and detailed within the bid document.

Further, Affiant swears not.

______________________________

Sworn to and subscribed before me, this 26th day of March 2020

Michael B. Nicely
Notary Public

My commission expires 2/23/21

End of Affidavit
TITLE VI INFORMATION

The City of Sevierville complies with all applicable federal and state civil rights laws, including but not limited to Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000e.), and the City does not discriminate based on race, color, gender, religion, age or national origin. By virtue of submitting a response to this solicitation, bidders agree to comply with the same non-discrimination policy.

Bid Item/Project Name: City of Sevierville - Burridge Drive Yoke Repair

Bid Date: March 26, 2020

*For Title VI compliance, we ask for voluntary disclosure of the following information for the majority owner of the business:

Gender: ☑ Male ☐ Female
Race: ☑ Caucasian ☐ African American ☐ Other (please specify)

Company Name: Charles Bla Lock & Sons, Inc.
AGREEMENT

THIS AGREEMENT is made and entered into on the 6th day of April, 2020, by and between the CITY OF SEVIERVILLE, TENNESSEE, party of the first part (hereinafter called the “Owner”) and Charles Bloxam & Sons, Inc., party of the second part (hereinafter called the “Contractor”).

WITNESSETH:

That the Contractor, for the consideration hereinafter fully set out hereby agrees with the Owner as follows:

1. That the Contractor will furnish all equipment, tools, materials, skill, and labor of every description, necessary to carry out and to complete in a good, firm, substantial and workmanlike manner, the work specified, in strict conformity with the Documents entitled:

BURRIDGE DRIVE SLOPE REPAIR
CITY OF SEVIERVILLE, TENNESSEE
DATED: March, 2020

On file in the office of the Owner and the Specifications hereinafter set forth, which Drawings and Specifications, together with the foregoing Bid, Advertisement for Bids, Instructions to Bidders and Special Provisions, General Conditions, Performance and Payment Bonds, and all other provisions set forth in the Bid Package provided to Contractor, with the Addenda hereto annexed, shall form essential parts of this Construction Agreement, as if fully contained herein. The work covered by this Construction Agreement includes all work as specified and listed in the aforesaid documents.

2. That the Contractor shall commence work to be performed under this Agreement on a date to be specified in a written order of the Owner, and shall fully complete all work within sixty (60) consecutive calendar days from that date, except as otherwise provided in these documents for extensions of the above time limit. Time is of the essence of this contract, and the Contractor shall pay to the Owner, not as a penalty but as liquidated damages, the sum of One Hundred Dollars ($100.00) for each calendar day that the Contractor shall be in default of completing the work within the time limit named herein. Because of the difficulty of fixing damages suffered by the Owner on account of such default, damages are herein agreed upon as stated.

3. The Owner hereby agrees to pay to the Contractor for the faithful performance of this Construction Agreement, subject to additions and deductions as provided in the Construction Specifications or Bid, in lawful money of the United States, the sum of Ninety Five Thousand Six Hundred Sixty Nine — Dollars and Seventy One Cents ($95,669.71) which sum shall also pay for all loss or damages arising out of the nature of the work aforesaid, or from the action of the elements, or from unforeseen obstructions or difficulties encountered in the prosecuting of the work, and for all expenses incurred by, or in consequence of the work, its suspension or discontinuance, and for well and faithfully completing the work and the whole thereof, as herein provided, and for replacing defective work, material, or equipment for a period of one year after completion.

4. One payment will be made on this project after Contractor satisfactorily completes the project as estimated by Owner’s Representative and GEOServices when work has been performed in strict accordance with this Agreement, and when that work has been accepted by the Owner.

5. Upon submission by the Contractor of evidence satisfactory to the Owner that all payrolls, materials, bills, and other costs incurred by the Contractor in connection with the construction of the work have been paid in full, final payment on account of this Agreement shall be made within thirty (30) days after the
completion by the Contractor of all work covered by this Agreement and the acceptance of such work by the Owner.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day first above written in four (4) counterparts, each of which shall, without proof or accounting for the other counterparts, be deemed an original agreement.

Approved For:

CITY OF SEVIERVILLE, TENNESSEE

By: ________________________

CONTRACTOR ; ________________

By: ________________________

Title: ________________________

ATTEST:

________________________________

City Recorder
DATE: April 6, 2020

AGENDA ITEM: Consider approval to complete contractual expenses for Middle Creek Greenway Project to Lose Design, Inc., in the amount of $7,099.88

PRESENTATION:
There remains a balance of $5,574.23 dollars in the City Capital Budget that has previously been approved by the Mayor and Board of Alderman to pay; Lose Design, Inc for providing Engineering and Construction Inspection Services for the Middle Creek Greenway Phase III Project.

However, due to additional time and delays in order to re-engineer the pedestrian bridge; there remains a balance of $7,099.88 due to Lose Design, Inc. to finalize the City’s contractual obligations on this project. This represents an overage of $1,525.65 dollars to complete the City’s obligation on this project.

I will find the needed funds in the Parks and Recreation Operational Budget to cover these overage expenditures on this project.

REQUESTED ACTION:
Approval of payment of $7,099.88 to Lose Design, Inc. which will conclude this portion of this Greenway Project.
Mr. Bob Parker  
City of Sevierville
Accounts Payable  
120 Gary Wade Blvd  
Sevierville, TN 37862

City of Sevierville  
Invoice No: 20200164 (REVISED)

Project  08166-3  
East Sevierville Pedestrian Inter-Connector, Phase 3 in Sevierville, TN

Current services include continued extended CEI services for December and January.

**Professional Services from December 30th, 2019 through January 26th, 2020**

<table>
<thead>
<tr>
<th>Phase</th>
<th>Lump Sum Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>Contract Amount</td>
</tr>
<tr>
<td>Lump Sum Fee</td>
<td>72,500.00</td>
</tr>
<tr>
<td>Total Fee</td>
<td>72,500.00</td>
</tr>
</tbody>
</table>

**Total Fee Billed This Invoice**  
0.00

**Total this Phase**  
0.00

<table>
<thead>
<tr>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
</tr>
<tr>
<td>CEI Services</td>
</tr>
<tr>
<td>Additional 1/2 Month Nov</td>
</tr>
<tr>
<td>Extended CEI Services for Dec and Jan</td>
</tr>
<tr>
<td>Total Fee</td>
</tr>
</tbody>
</table>

**Total Fee Billed This Invoice**  
7,099.68

**Total this Invoice**  
$7,099.68

Thank You,

Chris Camp, ASLA  
President
DATE: April 6, 2020

AGENDA ITEM: Consider approval of materials to build observation areas on West Prong Greenway Project for Second Design in the total amount of $9,783.25

PRESENTATION:
-On October 7, 2019 the Board approved the below list of Vendor to supply materials for construction the Observation Decks on the West Prong Greenway Project:

- Lowes Home Center $ 689.32
- Carl Ownby Hrdw. $ 3732.84
- Cash Hardware $ 680.00
- Home Depot $ 1,704.42

Total materials: $6,806.12

The original Observation Deck Design became problematic and very difficult to build due to the close proximately of utilities. The firm of Robert Campbell & Associates agreed to redesign the Observation Decks at no cost to the City. TDEC has approved the second design and City Staff is recommending that the structure now be built from: TREX Materials. The Observation Decks will be built by Parks and Recreation Maintenance Staff.

REQUESTED ACTION:

1- Resend action taken on October 7, 2019- Reject those bids: $6,806.12 dollars

2- If approved; TDEC requires the Mayor to write a letter acknowledging that these materials were approved for this project on this date.

3- Approval of the purchase of TREX materials for new Observation Decks and purchase Materials from: **Carl Ownby Hardware for the total amount of $9,783.25 dollars.**

(See attached spread sheet for cost comparison for building materials from local vendors)
## TREX Materials for Observations Deck

**West Prong Greenway Extension Project RTP - TDEC**

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Item</th>
<th>Quantity</th>
<th>Lowes</th>
<th>Home Depot</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carl Ownby Hardware</td>
<td>2x12 x20</td>
<td>32</td>
<td>$1,920.00</td>
<td>$2,067.20</td>
</tr>
<tr>
<td></td>
<td>2x10x8</td>
<td>95</td>
<td>$950.00</td>
<td>$878.75</td>
</tr>
<tr>
<td></td>
<td>2x12x12</td>
<td>10</td>
<td>$225.00</td>
<td>$194.20</td>
</tr>
<tr>
<td></td>
<td>20’ sq. edge Trex</td>
<td>90</td>
<td>$3,060.00</td>
<td>$4,882.50</td>
</tr>
<tr>
<td></td>
<td>ABu66z Base</td>
<td>14</td>
<td>$456.40</td>
<td>$246.26</td>
</tr>
<tr>
<td></td>
<td>2x10Face Mount Header</td>
<td>190</td>
<td>$228.00</td>
<td>$258.40</td>
</tr>
<tr>
<td></td>
<td>8x8x10PT</td>
<td>20</td>
<td>$1,700.00</td>
<td>$1,479.00</td>
</tr>
<tr>
<td></td>
<td>Pressure 2x2x48 Pickets</td>
<td>280</td>
<td>$350.00</td>
<td>$376.60</td>
</tr>
<tr>
<td></td>
<td>2x8x20 PT</td>
<td>4</td>
<td>$120.00</td>
<td>$103.32</td>
</tr>
<tr>
<td></td>
<td>2x6x20 PT</td>
<td>4</td>
<td>$96.00</td>
<td>$77.44</td>
</tr>
<tr>
<td></td>
<td>Hardware</td>
<td></td>
<td>$677.85</td>
<td>$529.85</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$9,783.25</td>
<td>$11,093.52</td>
</tr>
</tbody>
</table>
Asphalt Greenway Trail

ADA Compliant

Bench

L100

3 CC

AEG

3 AEG

142 HC

EJ

Proposed lighting & conduit, refer to Civil drawings.

Concrete plaza

Control joints; grid pattern, 3' grid deep.

3'-0", typ.

4'-0", typ.

5'-10", EQ.

5'-10", EQ.

5'-10", EQ.

35'-0"

CJ

CJ

CJ

CJ

CJ

ADA compliant space

3'-0"

Broom finished concrete

Compacted aggregate base

Soil subgrade

1/2" Expansion joint

Adjacent paving, refer to civil drawings

Flush

1.4x1.4 guage welded wire mesh, continuous.

www.sitescapesonline.com

(402) 421-9464
BUY AMERICA CERTIFICATION

In accordance with 23 U.S.C. §313, and the implementing regulations at 23 C.F.R. §635.410, projects funded under the Recreational Trails Program (RTP), an assistance program of the U.S. Department of Transportation, Federal Highway Administration (FHWA) and described in 23 U.S.C. §206, will not be authorized to proceed unless the project either (i) includes no permanently incorporated steel or iron materials, or (ii) if steel or iron materials are to be used, all manufacturing processes, including application of a coating, for these materials must occur in the United States.

The following products contain steel or iron materials and are proposed to be permanently incorporated into a project funded under the Recreational Trails Program:

EXCLUDING SCREWS, CARRIAGE BOLTS, NUTS + WASHERS

I hereby certify that these products will meet the requirements of 23 U.S.C. §313 and the applicable implementing regulations in 23 C.F.R. §635.410

Signature: ____________________________
Printed Name: WINGTON
Title: CLERK
Company Name: CAN AWAY + Co.
Date: 2-10-20

Reviewed by: ____________________________ Date: ____________

TDEC – Recreation Educational Services
4-21-16

Made in the USA and Recycling Content Letter:

All Trex® Decking, Railing, and Fencing products are manufactured in the USA.

Trex decking and fencing materials (excluding Trex Escapes®) are manufactured utilizing a mixture of wood, polyethylene plastic, pigments, and additives. All Trex decking (excluding Trex Escapes®) is ICC-ES SAVE certified to be a minimum of 95.4% recycled content. Trex fencing is also 95% recycled content. Pigments and additives make up a maximum of 5% of the polyethylene stream. The polyethylene stream is 100% recycled and is classified as 35% “Pre-Consumer” and 65% “Post Consumer”. 100% of the wood is classified as “Pre-Consumer” as it’s either recycled or reclaimed from woodworking and furniture manufacturers.

Trex Transcend® and Select® Railing are manufactured using a mixture of wood, PVC, Acrylic, pigments and additives. All Trex Transcend® and Select® Railing is composed of 40% wood fiber by weight reclaimed from “Pre-Consumer” manufacturing processes.

Trex Hideaway® Hidden Fastening System, which includes the Trex Hideaway Universal Fastener, Start Clip, and Connector Clip, are all manufactured in the USA.

No trees are cut down to manufacture Trex. There is no added formaldehyde or formaldehyde resins (urea-formaldehyde) detected in our products. In other words Trex decking does not have any added urea-formaldehyde.

Regards,
Trex Technical Services
Date: April 6, 2020

Agenda Item: Consider approval to purchase replacement swiftwater rescue equipment from Municipal Emergency Services in the amount of $9,060.00, plus shipping.

Presentation: Bids were solicited from Municipal Emergency Services (MES), Mountain TEK and Matney Enterprises for the purchase of 6 replacement dry suits. MES was the lowest qualified bidder. This is a budgeted item.

Requested Action: Recommend approval to purchase 6 dry suits from MES, the lowest qualified bidder.
# Bid Tabulation

**City of Sevierville**  
120 Gary Wade Blvd, P.O. Box 5500  
Sevierville, TN 37864  
(865) 453-5504

**Date:** 03/01/20  
**By:** Lt. Whaley

<table>
<thead>
<tr>
<th>Bidder</th>
<th>Bid # 1</th>
<th>Bid # 2</th>
<th>Bid # 3</th>
<th>Bid # 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quote by</td>
<td>Mountain TEK</td>
<td>Matney enterprises</td>
<td>MES</td>
<td></td>
</tr>
<tr>
<td>Telephone</td>
<td>Rhonda</td>
<td>Anne</td>
<td>Tim Jenkins</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item #</th>
<th>Description</th>
<th>Qty</th>
<th>Unit Price</th>
<th>Total Price</th>
<th>Unit Price</th>
<th>Total Price</th>
<th>Unit Price</th>
<th>Total Price</th>
<th>Unit Price</th>
<th>Total Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>MSD624 Mustang drysuits</td>
<td>6</td>
<td>$1,761.00</td>
<td>$10,566.00</td>
<td>$1,750.00</td>
<td>$10,500.00</td>
<td>$1,510.00</td>
<td>$9,060.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td>Shipping</td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td><strong>Total Bid</strong></td>
<td></td>
<td><strong>$10,566.00</strong></td>
<td><strong>$10,500.00</strong></td>
<td><strong>$9,060.00</strong></td>
<td><strong>$0.00</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
DATE: April 6, 2020

AGENDA ITEM: Consider approval of a water and sewer line extension to develop a subdivision on Boyds Creek Highway

PRESENTATION: Scott Davis is requesting to connect to existing water and sewer lines and extend them into a subdivision for single dwelling homes. There are no water or sewer capacity issues.

The water and sewer line will be extended to the City of Sevierville Water and Sewer Department specifications and will be done at no cost to the City of Sevierville Water and Sewer department.

Please see the attached map of parcel 025 058.00 and questionnaire pertaining to development.

REQUESTED ACTION: Approval to extend existing water and sewer line.
Sevierville Water and Sewer Wb Map

March 30, 2020

- Parcel
- Sewer Pipes
- Water Pipes
- Manholes
- Road Centerlines
- Hydrant Master

1:3,660

*Map is for reference purposes only*
Steve,

Thank you and Mike again for taking the time to meet with Scott and me last week. It was a pleasure meeting in person and we look forward to working with you. As a follow up on the BOMA form, please see our answers for the Boyds Creek Highway piece (Parcel ID/Tax ID: 025 058.00) below:

1. Is the property to be served by this request in the Urban Growth Boundary?

The subject property is not within Sevierville’s planning region anymore, per our conversation with James Temple.

2. What is the current zoning for the property?

The current zoning is A-1.

3. Is there an approved site plan for the property?

We do not have an approved site plan for the property. We were told we needed confirmation of sewer availability prior to submitting a site plan.

4. What is the size of the property?

The size of the subject property is approximately 16 acres, with four or five of those acres being within the floodplain.

5. What is the estimated water and/or sewer flow for the proposed development?

The proposed development will consist of single family detached dwellings. With that said, the water and sewer flows will be relatively low.

6. What is the size of the water and/or sewer lines proposed for the installation?

The water line is projected to be 6” and possibly 8” if necessary. The sewer line is projected to be a 3” low pressure line and we agree to increase the main line from 3” to 6” low pressure if necessary.

Please let us know if you have any questions and we look forward to hearing from you in order to proceed.

Have a great evening.

Thank you,

Drew Staten

(865) 659-7311
DATE: April 6, 2020

AGENDA ITEM: Consider approval of purchase of a ¾ ton 4x4 pickup with service bed for $38,683.00 from Ted Russell Ford.

PRESENTATION: Attached are the bids for the ¾ ton truck. The low bid would require the truck being ordered and built and will have a delivery time of 3 plus months. The bid from Ted Russell Ford is $1,103.00 more, but it is in stock and immediately available.

Due to the Covid-19 pandemic we request purchasing the service truck that is in stock.

REQUESTED ACTION: Approval to purchase truck.
<table>
<thead>
<tr>
<th>Vendor</th>
<th>3/4 Ton, Extended Cab, 4WD Service Truck</th>
<th>3/4 Ton, 4-Door, 4WD Pickup Truck</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friendship Ford (Bristol, TN)</td>
<td>Friendship GDJ (Bristol, TN)</td>
<td>Fed Russell Ford</td>
</tr>
<tr>
<td>Chassis/Service Body Manufacturer</td>
<td>Ford/Reading</td>
<td>Dodge/Reading</td>
</tr>
<tr>
<td>Model Name/Number</td>
<td>F-250 Classic II</td>
<td>2500/Dodge/Classic II</td>
</tr>
<tr>
<td>Unit Price</td>
<td>$37,880.00</td>
<td>$38,097.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>38,183.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chassis/Service Body Manufacturer</td>
<td>Ford</td>
<td>Dodge</td>
</tr>
<tr>
<td>Model Name/Number</td>
<td>F-250</td>
<td>2500/Tradesman E-250</td>
</tr>
<tr>
<td>Unit Price</td>
<td>$32,997.00</td>
<td>$31,224</td>
</tr>
<tr>
<td></td>
<td></td>
<td>36,444</td>
</tr>
</tbody>
</table>

Opening Date: 03/17/20  
Time: 3:00 PM  
Location: City Hall  

City of Sevierville  

Item: .75 Ton Trucks  

[Signature]
DATE: April 6, 2020

AGENDA ITEM: Consider approval of Audit Contracts with Brown, Jake & McDaniel, PC for Fiscal Year 2020 in the amount of $78,900.00 and $5,200.00 respectively plus out of pocket costs

PRESENTATION: Approval of a contract to audit accounts is necessary to comply with state law and to satisfy government accounting standards. The first is a contract with Brown, Jake & McDaniel, P.C. to audit the general fund, water and sewer fund, PBA fund and other miscellaneous funds for the 2020 fiscal year. The second is a contract to audit the City of Sevierville Industrial Development Board for the 2020 fiscal year. The audit firm will enter into separate contracts to audit Sevier County Electric System, and the Sevierville/Sevier County Joint Venture Stadium fund.

REQUESTED ACTION: Approval of contracts to audit accounts as described with Brown, Jake & McDaniel, PC in the amount of $78,900.00 and $5,200.00 respectively plus out of pocket costs.
March 23, 2020

Lynn McClurg, City Recorder/
Chief Financial Officer
City of Sevierville
P.O. Box 5500
Sevierville, TN 37864-5500

Enclosed is a draft copy of the Contract to Audit Accounts for the City of Sevierville, Tennessee for the year ending June 30, 2020. After approval of the contract by management or the governing body, we will initiate the electronic signing of the contract from our offices which will then allow you to review the contract on behalf of the City on your Comptroller’s account in the TN CARS system and apply your electronic signature.

Keep the draft copy and print out the final original approved contract when notified by the State of Tennessee’s Comptroller – Division of Municipal Audit that the contract has been signed and approved by them through the TN CARS system.

Also, I have enclosed a standard engagement letter for the audit to be reviewed and signed. The original should be returned to us and the client copy should be retained for your records.

We have increased (cost of living adjustment) our proposed fees for 2020 by 2.0% as a percentage of our fees for 2019.

If you have any questions, please let me know. We appreciate the opportunity of being of service to the City and sincerely appreciate the professionalism and spirit of cooperation demonstrated to us by the City’s accounting staff and management personnel as we conduct the annual financial audit.

Very truly yours,

BROWN JAKE & McDaniel, PC

Frank D. McDaniel, CPA, CGFM, CGMA

Enclosures
CONTRACT TO AUDIT ACCOUNTS
OF
City of Sevierville
FROM July 01, 2019 TO June 30, 2020

This agreement made this 23rd day of March 2020, by and between Brown, Lake and McDaniel, PC, 2607 Kingston Pike, Suite 110, Knoxville, TN 37919-3316, hereinafter referred to as the "auditor" and City of Sevierville, of PO Box 5509, Sevierville, TN 37864, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2019, and ending June 30, 2020 with the exceptions listed below:

Sevier County Electric System - 2883

2. The auditor shall conduct the audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the Audit Manual. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:

a) A report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the Audit Manual. This report shall state the audit was performed in accordance with Government Auditing Standards, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor’s report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.

b) A report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB’s Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management’s responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB’s Uniform Guidance and for other findings in accordance with Section 9-3-407, Tennessee Code Annotated and the Audit Manual. The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file one (1) electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish 25 printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor’s report shall be filed prior to December 31, 2020, but in no case, shall be filed later than six (6) months following the period to be audited, without explanation to the Comptroller of the Treasury, State of Tennessee and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30.) Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

None

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller’s representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller’s discretion, it is agreed that the working papers will be reviewed at the
office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller’s representatives or may be requested to be made by the firm and may be retained by the Comptroller’s representatives.

7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated, § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor’s responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the organization’s management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization’s management, those charged with governance, and the auditor for such additional investigation.

8. Group Audits. The provisions of Section 8, relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g. a fund, component unit, or other component) of a county government that is audited by the Division of Local Government Audit (LGA). Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

a) The Division of Local Government Audit (LGA) shall be considered the “group auditor” for any contract to audit a component of an applicable county government. LGA shall present the county’s financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

b) The contracting auditor shall be considered the “component auditor” for purposes of this section.

c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 9 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county’s financial statements may cause this contract to be rejected.)

d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor’s report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor’s work, the terms, if any, shall be negotiated under a separate addendum to this contract.

f) The component auditor shall follow the ethical requirements of Government Auditing Standards and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.

g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor’s competence through the Tennessee State Board of Accountancy.

h) The component auditor will be contacted via email by the LGA’s Audit Review Manager with the estimated date of the conclusion of LGA’s audit of the county government. The component auditor agrees to update subsequent events between the date of the component auditor’s report and the date of the conclusion of LGA’s audit of the county government. Additional subsequent events should be communicated via email to LGA’s Audit Review Manager.

i) The component auditor shall read LGA’s audited financial statements for the county government for the previous fiscal year noting in particular related parties in the notes to financial statements, and material misstatement findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller’s website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e. group management) on a timely basis related parties not previously identified by the group management in LGA’s prior year audited financial statements. Related parties should be communicated via email to LGA’s Audit Review Manager.

j) The component auditor’s report should not be restricted as to use in accordance with AU-C 905.

k) Sections 1-7 and Sections 9-13 of this contract are also applicable to the component auditor during the performance of the component audit.

9. (Special Provisions) None.

10. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or estimated.) (Fixed Amount: $78,900.00) or (Estimated gross fee:)

(If not a fixed amount, an estimated gross fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been
SCHEDULE OF FEES AND/OR RATES:

Fixed auditor fee plus out-of-pocket costs

Allocation:

City of Sevierville Government Funds and Internal Service Funds - $59,200.00
Sevierville Water Systems - $19,700.00

11. As the authorized representative of the firm, I do hereby affirm that:
   · our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
   · our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
   · all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by Government Auditing Standards;
   · all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and Government Auditing Standards.

12. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 9 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

13. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Audit firm

By
Signature

By
Signature

Governmental Unit or Organization

Title/Position:
E-mail address
Date:

Approved by the Comptroller of the Treasury, State of Tennessee

By
Date:

For the Comptroller:

By
Date:

October 2018
March 23, 2020

To the Board of Mayor and Aldermen

and Lynn K. McClurg, City Recorder

and Chief Financial Officer

City of Sevierville

P.O. Box 5500

Sevierville, TN 37864

We are pleased to confirm our understanding of the services we are to provide the City of Sevierville, Tennessee for the year ending June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities (separately executed contract for Sevier County Electric System), each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Sevierville, Tennessee as of and for the year ending June 30, 2020. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the City of Sevierville, Tennessee's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Sevierville, Tennessee's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

2) Schedule of Changes in Government's Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS

3) Schedule of Government's Contributions Based on Participation in the Public Employee Pension Plan of TCRS

4) Schedule of Changes in Government's Net Pension Liability and Related Ratios -- Sevier County Electric System Employees' Pension Plan

5) Schedule of Government's Contributions -- Sevier County Electric System Employees' Pension Plan

6) Schedule of Changes in Government's Net OPEB Liability and Related Ratios -- City of Sevierville Postemployment Benefits Plan

7) Schedule of Government's Contributions -- City of Sevierville Postemployment Benefits Plan
City of Sevierville, Tennessee  
March 23, 2020  
Page 2

8) Schedule of Changes in Government’s Net OPEB Liability and Related Ratios – Sevier County Electric System Retiree Medical, Dental and Life Insurance Plan

9) Schedule of Government’s Contributions – Sevier County Electric System Retiree Medical, Dental and Life Insurance Plan

10) Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies City of Sevierville, Tennessee’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor’s report on the financial statements:

1) Combining Fund Financial Statements:
   a) Combining Balance Sheet – Nonmajor Governmental Funds
   b) Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Governmental Funds
   c) Combining Statement of Net Position – Internal Service Funds
   d) Combining Statement of Revenues, Expenses, and Change in Net Position – Internal Service Funds
   e) Combining Statement of Cash Flows – Internal Service Funds

2) Schedule of Expenditures of Federal and State Awards

3) Schedules of Utility Plant:
   a) Water and Sewer Department Fund
   b) Electric Department Fund

4) Schedule of Long-Term Debt Principal and Interest Requirements by Issue – Governmental Activities

5) Schedule of Long-Term Debt Principal and Interest Requirements by Issue – Business-Type Activities

6) Schedule of Utility Rates, Tap Fees and Number of Customers

7) AWWA Reporting Worksheet

8) AWWA System Attributes and Performance Indicators

9) Schedule of Changes in Property Taxes Receivable

10) Balance Sheet – Solid Waste Department Activity

11) Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Solid Waste Department Activity

12) Balance Sheet – Sevierville Golf Club Department Activity

13) Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Sevierville Golf Club Department Activity
14) Balance Sheet – Sevierville Convention Center Department Activity
15) Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual –
Sevierville Convention Center Department Activity

The following other information accompanying the financial statements will not be subjected to the auditing
procedures applied in our audit of the financial statements, and our auditor’s report will not provide an
opinion or any assurance on that other information.
1) Introductory Section
2) Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are
fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles
and to report on the fairness of the additional information referred to in the first paragraph when considered
in relation to the basic financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with laws, regulations, and the
provisions of contracts or grant agreements, noncompliance with which could have a material effect
on the financial statements in accordance with Government Auditing Standards.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion)
on compliance with federal statutes, regulations, and the terms and conditions of federal awards
that could have a direct and material effect on each major program in accordance with the Single
Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200,
Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
(Uniform Guidance).

The Government Auditing Standards report on internal control over financial reporting and on compliance
and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe
the scope of testing of internal control and compliance and the results of that testing, and not to provide an
opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral
part of an audit performed in accordance with Government Auditing Standards in considering the entity’s
internal control and compliance. The Uniform Guidance report on internal control over compliance will
include a paragraph that states that the purpose of the report on internal control over compliance is solely
to describe the scope of testing of internal control over compliance and the results of that testing based on
the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any
other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States
of America; the standards for financial audits contained in Government Auditing Standards, issued by
the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions
of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in
accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will
be addressed to Board of Mayor and Alderman of City of Sevierville, Tennessee. We cannot provide
assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary
for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the
financial statements or the single audit compliance opinions are other than unmodified, we will discuss the
reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form
or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.
City of Sevierville, Tennessee
March 23, 2020
Page 5

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Sevierville, Tennessee’s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of City of Sevierville, Tennessee’s major programs. The purpose of these procedures will be to express an opinion on City of Sevierville, Tennessee’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Sevierville, Tennessee in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award
agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management’s responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 1, 2020, if applicable.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we
have reported on, the supplementary information. You also agree to include the audited financial
statements with any presentation of the supplementary information that includes our report thereon. Your
responsibilities include acknowledging to us in the written representation letter that (1) you are responsible
for presentation of the supplementary information in accordance with GAAP; (2) you believe the
supplementary information, including its form and content, is fairly presented in accordance with GAAP;
(3) the methods of measurement or presentation have not changed from those used in the prior period (or,
if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant
assumptions or interpretations underlying the measurement or presentation of the supplementary
information.

Management is responsible for establishing and maintaining a process for tracking the status of audit
findings and recommendations. Management is also responsible for identifying and providing report copies
of previous financial audits, attestation engagements, performance audits, or other studies related to the
objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us
corrective actions taken to address significant findings and recommendations resulting from those audits,
attestation engagements, performance audits, or studies. You are also responsible for providing
management’s views on our current findings, conclusions, and recommendations, as well as your planned
corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of
expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will
be required to acknowledge in the management representation letter our assistance with preparation of the
financial statements, schedule of expenditures of federal awards, and related notes and that you have
reviewed and approved the financial statements, schedule of expenditures of federal awards, and related
notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the
nonaudit services by designating an individual, preferably from senior management, with suitable skill,
knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility
for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we
request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form,
if applicable; that summarizes our audit findings. It is management’s responsibility to electronically submit
the reporting package (including financial statements, schedule of expenditures of federal awards,
summary schedule of prior audit findings, auditors’ reports, and corrective action plan) along with the Data
Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission
and certification. If applicable, we will provide copies of our report for you to include with the reporting
package you will submit to pass-through entities. The Data Collection Form and the reporting package
must be submitted within the earlier of 30 calendar days after receipt of the auditor’s reports or nine months
after the end of the audit period.

We will provide copies of our reports to City of Sevierville, Tennessee; however, management is responsible
for distribution of the reports and the financial statements. Unless restricted by law or regulation, or
containing privileged and confidential information, copies of our reports are to be made available for public
inspection.

The audit documentation for this engagement is the property of Brown Jake & McDaniel, PC and constitutes
confidential information. However, subject to applicable laws and regulations, audit documentation and
appropriate individuals will be made available upon request and in a timely manner to a cognizant or
oversight agency for audit (if applicable) or its designee, a federal agency providing direct or indirect funding,
or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brown Jake & McDaniel PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately June 8, 2020 and to issue our reports no later than December 15, 2020. Frank McDaniel is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be $78,900.00 plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review report accompanies this letter.

We appreciate the opportunity to be of service to City of Sevierville, Tennessee and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Brown Jake & McDaniel, PC
BROWN JAKE & McDANIEL, PC
RESPONSE:

This letter correctly sets forth the understanding of the City of Sevierville, Tennessee.

Management:

By: ____________________________________________

Title: __________________________________________

Date: __________________________________________

Governance (board member):

By: ____________________________________________

Title: __________________________________________

Date: __________________________________________
November 28, 2018

To The Partners of Brown, Jake & McDaniel, P.C. 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 Brown, Jake & McDaniel, P.C. (the firm) in effect for the year ended May 31, 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, 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 Brown, Jake & McDaniel, P.C. in effect for the year ended May 31, 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 or fail. Brown, Jake & McDaniel, P.C. has received a peer review rating of pass.

Henderson Hutchinson & McCullough, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.766.7771 | F 423.365.6125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA
March 04, 2019

Joe Brown
Brown, Jake & McDaniel, P. C.
2607 Kingston Pike Ste 110
Knoxville, TN 37919-3336

Dear Joe Brown:

It is my pleasure to notify you that on February 26, 2019, 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 November 30, 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 B. Cheek
Katie Cheek
Peer Review Manager
kcheek@tscpa.com 615-377-3825
Tennessee Society of CPAs

cc: Randy Dummer, Frank McDaniel
Firm Number: 900010096645        Review Number: 563728
March 24, 2020

Industrial Development Board of the
City of Sevierville, Tennessee
Lynn McClurg, City Recorder/
Chief Financial Officer
City of Sevierville
P.O. Box 5500
Sevierville, TN 37864-5500

Enclosed is a draft copy of the Contract to Audit Accounts for the Industrial Development Board (IDB) of the City of Sevierville, Tennessee as of and for the year ending June 30, 2020. After approval of the contract by management or the governing body, we will initiate the electronic signing of the contract from our offices which will then allow you to review the contract on behalf of the IDB on your Comptroller’s account in the TN CARS system and apply your electronic signature.

Keep the draft copy and print out the final original approved contract when notified by the State of Tennessee’s Comptroller – Division of Municipal Audit that the contract has been signed and approved by them through the TN CARS system.

Also, I have enclosed a standard engagement letter for the audit to be reviewed and signed. The original should be returned to us and the client copy should be retained for your records.

The proposed fee for the audit period is an amount not to exceed $5,200.00.

If you have any questions, please let me know. We appreciate the opportunity of being of service to the IDB.

Very truly yours,

BROWN JAKE & McDaniel, PC

Enclosures
CONTRACT TO AUDIT ACCOUNTS
OF
Industrial Development Board of the City of Sevierville, Tennessee

FROM July 01, 2019 TO June 30, 2020

This agreement made this 24th day of March 2020, by and between Brown Jake and McDaniel, PC, 2607 Kingston Pike, Suite 110, Knoxville, TN 37919-3336, hereinafter referred to as the "auditor" and Industrial Development Board of the City of Sevierville, Tennessee, of PO Box 5509, Sevierville, TN 37864-5509, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2019, and ending June 30, 2020 with the exceptions listed below:

None

2. The auditor shall conduct the audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the Audit Manual. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:

a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the Audit Manual. This report shall state the audit was performed in accordance with Government Auditing Standards, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor’s report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.

b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB’s Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management’s responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB’s Uniform Guidance and for other findings in accordance with Section 9-3-407, Tennessee Code Annotated and the Audit Manual. The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file one (1) electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish 12 printed copies and/or an electronic copy of the report to the organization’s management and those charged with governance. It is anticipated that the auditor’s report shall be filed prior to December 31, 2020, but in no case, shall be filed later than six (6) months following the period to be audited, without explanation to the Comptroller of the Treasury, State of Tennessee and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30.) Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

None

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller’s representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller’s discretion, it is agreed that the working papers will be reviewed at the
7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated, § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall order under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor’s responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the organization’s management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization’s management, those charged with governance, and the auditor for such additional investigation.

8. Group Audits. The provisions of Section 8, relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g. a fund, component unit, or other component) of a county government that is audited by the Division of Local Government Audit (LGA). Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

a) The Division of Local Government Audit (LGA) shall be considered the “group auditor” for any contract to audit a component of an applicable county government. LGA shall present the county’s financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

b) The contracting auditor shall be considered the “component auditor” for purposes of this section.

c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 9 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county’s financial statements may cause this contract to be rejected.)

d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor’s report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor’s work, the terms, if any, shall be negotiated under a separate addendum to this contract.

f) The component auditor shall follow the ethical requirements of Government Auditing Standards and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.

g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor’s competence through the Tennessee State Board of Accountancy.

h) The component auditor will be contacted via email by the LGA’s Audit Review Manager with the estimated date of the conclusion of LGA’s audit of the county government. The component auditor agrees to update subsequent events between the date of the component auditor’s report and the date of the conclusion of LGA’s audit of the county government. Additional subsequent events should be communicated via email to LGA’s Audit Review Manager.

i) The component auditor shall read LGA’s audited financial statements for the county government for the previous fiscal year noting in particular related parties in the notes to the financial statements, and material misstatement findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller’s website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e. group management) on a timely basis related parties not previously identified by the group management in LGA’s prior year audited financial statements. Related parties should be communicated via email to LGA’s Audit Review Manager.

j) The component auditor’s report should not be restricted as to use in accordance with AU-C 905.

k) Sections 1-7 and Sections 9-13 of this contract are also applicable to the component auditor during the performance of the component audit.

9. Special Provisions None

10. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or estimated.) (Fixed Amount: $5200.00) or (Estimated gross fee:)

(If not a fixed amount, an estimated gross fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been
or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

11. As the authorized representative of the firm, I do hereby affirm that:
   · our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
   · our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
   · all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by Government Auditing Standards;
   · all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and Government Auditing Standards.

12. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 9 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

13. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Audit firm

By
Signature
Title/Position:
E-mail address
Date:

Governmental Unit or Organization

By
Signature
Title/Position:
E-mail address
Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By
Date:

October 2018
March 24, 2020

To the Board of Mayor and Aldermen
City of Sevierville, Tennessee and
Lynn K. McClurg, Chief Financial Officer
c/o City of Sevierville, Tennessee
120 Gary Wade Boulevard
Sevierville, Tennessee 37864

We are pleased to confirm our understanding of the services we are to provide City of Sevierville, Tennessee for the year ended June 30, 2020. We will audit the financial statements of the Industrial Development Board of the City of Sevierville, Tennessee (the Board), including the related notes to the financial statements, which collectively comprise the basic financial statements of The Industrial Development Board of the City of Sevierville, Tennessee as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the Board’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Board’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management’s Discussion and Analysis.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor’s report will not provide an opinion or any assurance on that other information.

1) List of Principal Officials

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the required supplementary information when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Board and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Board’s financial statements.
Our report will be addressed to the Board of Mayor and Aldermen of the City of Sevierville, Tennessee and the Board of Directors of The Industrial Development Board of the City of Sevierville, Tennessee. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity’s internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Board is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as an auditor is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial
statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Board’s compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the financial statements and related notes of the Board in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements
aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management’s views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Board; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brown Jake & McDaniel, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Tennessee Comptroller of the Treasury or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brown Jake & McDaniel, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Tennessee Comptroller of the Treasury. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.
The Board of Mayor and Aldermen  
City of Sevierville, Tennessee  
March 24, 2020  
Page 5

We expect to begin our audit on approximately August 15, 2020 and to issue our reports no later than December 31, 2020. Jim Booher is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $5,200.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the City of Sevierville, Tennessee and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BROWN JAKE & McDANIEL, PC

RESPONSE:

This letter correctly sets forth the understanding of the City of Sevierville, Tennessee.

Management signature:

Title: ____________________________
Date: ____________________________

Governance signature:

Title: ____________________________
Date: ____________________________
DATE: April 6, 2020

AGENDA ITEM: Consider approval and/or ratification of expenses in excess of $5,000.00.

PRESENTATION:

1. Bunch Collision – Repair Dodge Charger - $5,973.20 professional service
2. Municipal Emergency Services – Thermal Temperature Scanners - $9,975.00 urgent purchase
3. Transportation Control Systems – Replace Damaged Controller Cabinet – $16,526.00 sole source
4. American Paper & Twine – Electrostatic Sprayers (3) and Cleaner (3 cases) - $12,400.44 urgent purchase
5. Amazon – Microsoft Surface Laptops (12) - $11,781.20 urgent purchase

REQUESTED ACTION: Approval and/or ratification of the above-mentioned expenses.
<table>
<thead>
<tr>
<th>Line</th>
<th>Ver</th>
<th>Operation</th>
<th>Description</th>
<th>Qty</th>
<th>Extended Price $</th>
<th>Part Type</th>
<th>Labor</th>
<th>Type</th>
<th>Paint</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>GRILLE</td>
<td>1</td>
<td>334.00</td>
<td>OEM</td>
<td>0.0</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>Upper grille black crossbars</td>
<td>1</td>
<td>75.00</td>
<td>OEM</td>
<td>0.0</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>Nameplate &quot;DODGE&quot;</td>
<td>1</td>
<td>68.25</td>
<td>OEM</td>
<td>3.1</td>
<td>Body</td>
<td>3.4</td>
</tr>
<tr>
<td>4</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>FRONT BUMPER</td>
<td>1</td>
<td>680.00</td>
<td>OEM</td>
<td>0.0</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>Fill panel</td>
<td>1</td>
<td>160.00</td>
<td>OEM</td>
<td>2.0</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>O/H front bumper</td>
<td>1</td>
<td>91.50</td>
<td>OEM</td>
<td>0.0</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>Lower support</td>
<td>1</td>
<td>141.00</td>
<td>OEM</td>
<td>0.1</td>
<td>Body</td>
<td>0.7</td>
</tr>
<tr>
<td>8</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>LT Bumper bracket</td>
<td>1</td>
<td>27.50</td>
<td>OEM</td>
<td>0.0</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>Impact bar</td>
<td>1</td>
<td>160.00</td>
<td>OEM</td>
<td>0.3</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>Closure panel</td>
<td>1</td>
<td>859.00</td>
<td>OEM</td>
<td>0.4</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>RT &amp;l headlamp Assy</td>
<td>1</td>
<td>18.50</td>
<td>OEM</td>
<td>0.5</td>
<td>Body</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>E01</td>
<td>Remove/Replace</td>
<td>LT Headlamp Assy w/o HID</td>
<td>1</td>
<td>23.25</td>
<td>OEM</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**
- T = Taxable Item, RP = Related Prior Damage, AA = Appearance Allowance, UFD = Unrelated Prior Damage, PD = Paintless Dent Repair, A/M = Aftermarket, Recr = Reconditioned, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recorr = Re-cored, RECOND = Reconditioned, LQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Stuc = Structural

03/12/2020 1:23:42 PM | Page 1
## Final Bill

RO Number: 2310

2019 DODG Charger Police AWD (Fleet) 4D SED 8-5.7L Gasoline Sequential MPI

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Hours</th>
<th>Rate</th>
<th>Labor Rate</th>
<th>Material</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>E01 Remove/Replace Hood (ALL)</td>
<td>1</td>
<td>1,065.00</td>
<td>OEM</td>
<td>1.5</td>
<td>Body</td>
</tr>
<tr>
<td>25</td>
<td>E01 Add for Clear Coat</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.2</td>
</tr>
<tr>
<td>26</td>
<td>E01 Add for Underside(Complete)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.5</td>
</tr>
<tr>
<td>27</td>
<td>E01 Add for Clear Coat</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.3</td>
</tr>
<tr>
<td>28</td>
<td>E01 Remove/Replace Front w/strip</td>
<td>1</td>
<td>36.85</td>
<td>OEM</td>
<td>0.0</td>
<td>Body</td>
</tr>
<tr>
<td>29</td>
<td>E01 RADIATOR SUPPORT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.0</td>
</tr>
<tr>
<td>30</td>
<td>E01 Remove/Replace Radiator support</td>
<td>1</td>
<td>284.00</td>
<td>OEM</td>
<td>1.0</td>
<td>Body</td>
</tr>
<tr>
<td>31</td>
<td>E01 Remove/Replace Evacuate &amp; recharge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.4</td>
</tr>
<tr>
<td>32</td>
<td>E01 Remove/Replace Refrigerant recovery</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.4</td>
</tr>
<tr>
<td>33</td>
<td>E01 Remove/Replace Front shield w/severe duty cooling AWD</td>
<td>1</td>
<td>225.00</td>
<td>OEM</td>
<td>0.0</td>
<td>Body</td>
</tr>
<tr>
<td>34</td>
<td>E01 FENDER</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.5</td>
</tr>
<tr>
<td>35</td>
<td>E01 Repair Setup &amp; measure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.0</td>
</tr>
<tr>
<td>36</td>
<td>E01 Repair LT Fender</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2.0</td>
</tr>
<tr>
<td>37</td>
<td>E01 Remove/Install LT Fender liner 3.6L, 5.7L</td>
<td></td>
<td>5</td>
<td>OEM</td>
<td>0.3</td>
<td>Body</td>
</tr>
<tr>
<td>38</td>
<td>E01 Alignment LT Apron assy from 03/2014 (HSS)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.5</td>
</tr>
<tr>
<td>39</td>
<td>E01 Sublet Two wheel alignment</td>
<td>1</td>
<td>59.99</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>E01 Repair Unibody structural repair</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.5</td>
</tr>
<tr>
<td>41</td>
<td>E01 ENGINE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1.5</td>
</tr>
<tr>
<td>42</td>
<td>E01 Sublet Hazardous waste removal</td>
<td>1</td>
<td>5.00</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>E01 Remove/Install Air cleaner assy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.5</td>
</tr>
<tr>
<td>44</td>
<td>E01 Remove/Replace Cover Car</td>
<td>1</td>
<td>5.00</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>E01 Remove/Replace Flex additive</td>
<td>1</td>
<td>7.00</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Estimate Totals**

<table>
<thead>
<tr>
<th>Description</th>
<th>Discount</th>
<th>Markup</th>
<th>Rate</th>
<th>Total Hours</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parts</td>
<td></td>
<td></td>
<td></td>
<td>4,289.25</td>
<td></td>
</tr>
<tr>
<td>Sublet/Miscellaneous</td>
<td></td>
<td></td>
<td>64.99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Labor, Body</td>
<td>(150.88)</td>
<td>46.00</td>
<td>16.4</td>
<td>603.52</td>
<td></td>
</tr>
<tr>
<td>Labor, Refinish</td>
<td>(108.56)</td>
<td>46.00</td>
<td>11.8</td>
<td>434.24</td>
<td></td>
</tr>
<tr>
<td>Labor, Frame</td>
<td></td>
<td>60.00</td>
<td>3.0</td>
<td>180.00</td>
<td></td>
</tr>
<tr>
<td>Material, Paint</td>
<td></td>
<td></td>
<td></td>
<td>401.20</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>5,973.20</strong></td>
<td></td>
</tr>
<tr>
<td>Sales Tax</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>5,973.20</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Net Total</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>5,973.20</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Estimate Version**

<table>
<thead>
<tr>
<th>Total $</th>
<th>Total $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original</td>
<td>5,973.20</td>
</tr>
</tbody>
</table>

**Insurance Total**: 5,973.20

**Received from Insurance**: 0.00

**Balance due from Insurance**: 5,973.20

---

T = Taxable Item, RPD = Related Prior Damage, AA = Appearance Allowance, UPO = Unrelated Prior Damage, PDR = Paintless Dent Repair, A/M = Aftermarket, Rechr = Rechromed, Reman = Remanufactured, OEM = New Original Equipment Manufacturer, Recor = Re-cored, RECOND = Reconditioned, LKQ = Like Kind Quality or Used, Diag = Diagnostic, Elec = Electrical, Mech = Mechanical, Ref = Refinish, Struc = Structural

03/12/2020 1:23:42 PM
RO Number: 2310
2019 DODG Charger Police AWD (Fleet) 4D SED 8-5.7L Gasoline Sequential MPI

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer Total $:</td>
<td>0.00</td>
</tr>
<tr>
<td>Received from Customer $:</td>
<td>0.00</td>
</tr>
<tr>
<td>Balance due from Customer $:</td>
<td>0.00</td>
</tr>
</tbody>
</table>
# Quote

**Date** 03/20/2020  
**Quote #** QT1349615  
**Expires** 04/19/2020  
**Sales Rep** Jenkins, Timothy A  
**PO #**  
**Shipping Method** FedEx Ground

---

**Bill To**  
accounts payable@seviervilletn.org  
SEVIERVILLE FIRE DEPT, CITY OF

**Ship To**  
SEVIERVILLE FIRE DEPT, CITY OF  
1162 DOLLY PARDON PKWY  
SEVIERVILLE TN 37862  
United States

<table>
<thead>
<tr>
<th>Item</th>
<th>Alt. Item #</th>
<th>Units</th>
<th>Description</th>
<th>QTY</th>
<th>Unit Sales Prc.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>YW-AAA</td>
<td></td>
<td></td>
<td>Seek Scan</td>
<td>1</td>
<td>1,995.00</td>
<td>1,995.00</td>
</tr>
</tbody>
</table>

**Subtotal** 1,995.00  
**Shipping Cost (FedEx Ground)** 0.00  
**Total** $1,995.00

---

This Quotation is subject to any applicable sales tax and shipping & handling charges that may apply. Tax and shipping charges are considered estimated and will be recalculated at the time of shipment to ensure they take into account the most current local tax information.

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee. Custom orders are not returnable. Effective tax rate will be applicable at the time of invoice.
# Quotation Information

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Item Description</th>
<th>Qty</th>
<th>Unit Price</th>
<th>Ext. Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>ORDERED</td>
<td>3521, ATCC-HV, IA-24CH, FITA-24CH, OA-16CH, FOTA-16CH, SA, POWDER COATED</td>
<td>1</td>
<td>$16,526.0000</td>
<td>$16,526.00</td>
</tr>
<tr>
<td>M55515-SC</td>
<td>3521, ATCC-HV, IA-24CH, FITA BLACK</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CNN-09</td>
<td>CONTROLLER, ATC EX2 NEMA, TS1 OR TS2/2 W/ OMNI SOFTWARE</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MISC</td>
<td>M36342: TERM BLK, 6POS, PLUG, SPRING WITH CLIPS, PHOENIX #1718520</td>
<td>16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M73488</td>
<td>SUPPRESSOR, MODULAR LOOP DETEC</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M73486</td>
<td>SUPPRESSOR # HE103C-9</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M36258</td>
<td>SIU, 2218-MC SERIAL INTERFACE</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M84650</td>
<td>CMU DATAKEY PROGRAMMER, EDI MO</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M36259</td>
<td>CMU, 2212-HV-MC 32CH ETHERNET</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MISC</td>
<td>M40370: DET, 2 CHAN LOOP W/TMG TS2 EDI LMD622T</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M56812</td>
<td>242L DC ISOLATOR</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M36256</td>
<td>LS-2202-HV-MMC-HDSP/FLASHER</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M55655</td>
<td>POWER CABLE TS2 TYPE 2</td>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Quotation Totals And Terms On Next Page
TERMS & CONDITIONS FOR TRANSPORTATION CONTROL SYSTEMS, INC.

QUOTATIONS

• ALL ITEMS ARE QUOTED FOB WAREHOUSE.

• SHIPPING CHARGES:
ORDERS DELIVERED TO FLORIDA AND TENNESSEE - ORDERS GREATER THAN $500 ARE FREIGHT ALLOWED.
ORDERS DELIVERED TO GA, AL, NC, SC, LA, MS - ORDERS GREATER THAN $1,000 ARE FREIGHT ALLOWED.

• LEAD TIMES:
STANDARD LEAD TIME: APPROXIMATELY 4 WEEKS AFTER RELEASE BY CUSTOMER.
PRODUCTION: 1 TO 2 WEEKS FOR DRAWINGS. SCHEDULE IS DETERMINED AFTER RECEIPT OF APPROVED DRAWINGS AND RELEASE BY CUSTOMER. ABOVE SCHEDULES ARE SOLELY THOSE IN EFFECT AT TIME OF QUOTATION. ACTUAL SCHEDULES ARE SUBJECT TO CHANGE DUE TO CIRCUMSTANCES AND/OR CONDITIONS EXISTING AT THE TIME ORDER IS RELEASED BY CUSTOMER.

• ALL ORDERS ARE SUBJECT TO ACCEPTANCE BY TRANSPORTATION CONTROL SYSTEMS, INC. UPON RECEIPT OF PURCHASE ORDER.

• PLEASE REFERENCE TCS QUOTE NUMBERS ON ALL PURCHASE ORDERS.

• TERMS ARE NET 30 DAYS FOR ESTABLISHED ACCOUNTS.

• TAX CALCULATIONS ARE FOR ESTIMATE PURPOSES ONLY. ACTUAL SALES TAX WILL BE CHARGED BASED ON SHIP TO ADDRESS.

• QUOTES ARE VALID FOR 90 DAYS.

Quotation Totals

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-Total</td>
<td>$16,526.00</td>
</tr>
<tr>
<td>Freight</td>
<td>$0.00</td>
</tr>
<tr>
<td>Tax</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Amount</td>
<td>$16,526.00</td>
</tr>
</tbody>
</table>

Signature

Date

65
American Paper & Twine Co.

Sales Rep: Shada Mattern
Phone #: 865-406-4649
Quote: 11762.1
Created: 3/11/2020 1:20:29 PM

Keeping your business running since 1926.

<table>
<thead>
<tr>
<th>Ln#</th>
<th>Product</th>
<th>U/M</th>
<th>Qty</th>
<th>Unit Price</th>
<th>Extended</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>762408 Clorox Total 360 Electrostatic Sprayer</td>
<td>EA</td>
<td>1.00</td>
<td>3,999.00</td>
<td>3,999.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>1 EA/CT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>762407 Clorox Total 360 Disinfectant Cleaner</td>
<td>CS</td>
<td>1.00</td>
<td>134.48</td>
<td>134.48</td>
</tr>
<tr>
<td></td>
<td>128 oz</td>
<td></td>
<td>4 EA/CT</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total 4,133.48

ALL PRICES QUOTED ARE DELIVERED/

Pricing Subject To Change
### Details for Order #112-6588735-6197002

**Paid By:** City of Sevierville  
**Placed By:** Info Services  
**Order Placed:** March 16, 2020  
**Amazon.com order number:** 112-6588735-6197002  
**Order Total:** $11,781.20

<table>
<thead>
<tr>
<th>Items Ordered</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 of: Microsoft Surface Laptop 3 - 13.5&quot; Touch-Screen - Intel Core i5 - 8GB Memory - 256GB Solid State Drive (Latest Model) - Cobalt Blue with Alcantara</td>
<td>$979.00</td>
</tr>
</tbody>
</table>

**Shipping Address:**  
City of Sevierville  
INFO SERVICES  
120 Gary Wade Blvd  
Sevierville, TN 37862  
United States

**Shipping Speed:**  
Standard Shipping

### Payment Information

<table>
<thead>
<tr>
<th>Payment Method</th>
<th>Item(s) Subtotal: $11,748.00</th>
<th>Shipping &amp; Handling: $33.20</th>
</tr>
</thead>
</table>

Total before tax: $11,781.20  
Estimated tax to be collected: $0.00

**Grand Total:** $11,781.20

To view the status of your order, return to [Order Summary](#).