The Union County Commission met in Regular Meeting at 7:00 P.M. on Monday, February 28, 2022 at the Union County Courthouse. The Honorable Jason Bailey, County Chairman, Presiding. A quorum being present, Union County Commission was duly opened at 7:00 P.M. The Agenda for February 28, 2022 is as follows:

- 1. Call to Order
- 2. Invocation
- 3. Pledge of Allegiance
- 4. Roll Call
- 5. Announcements: (if any)
- 6. Approve List for Public Comments
- 7. Approve Minutes of January 24, 2022 Regular Meeting
- 8. Approve Notaries: (if any)
- 9. County Mayor's Report Mayor Jason Bailey
- 10. County Sheriff's Report Sheriff Breeding
- 11. Melissa Brown, Director of Finance
  - a. Monthly Finance Report January 2022
  - b. Budget Amendments & Transfers
  - c. Contracts
    - i. Instructure
    - ii. Certified Languages International
    - iii. Mitchell, Emert, & Hill, P.C.
    - iv. TVA Beach Island Contracts (Res. No. 01 02-28-2022 & Res. No. 02 02-28-22)
    - v. The Lewis Group Architects, Inc.
- 12. Union County Audit Committee FY21 Audit Report
- 13. Approve/Disapprove Resolution No. 03 02-28-2022 to Appoint Delinquent Tax Attorney
- 14. Approve/Disapprove Additions to Union County Boards and Committees
- 15. Old Business
  - a. Approve/Disapprove Resolution No. 04 02-28-2022 to Retain Branstetter, Stranch & Jennings, PLLC in the Opioid Litigation
- 16. New Business
- 17. Addendums: (if any)
- 18. Public Comments
- 19. Adjourn
- 1. County Commission was duly opened by Sheriff William F. Breeding, II.
- 2. Invocation by Commissioner Sidney Jessee, Jr.
- 3. Pledge of Allegiance was led by Commissioner Janet Holloway.
- 4. Roll Call by Pam Ailor, Union County Clerk. **Commissioners Present:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker.

Commissioners Absent: Jeffrey Chesney, Danny Cooke, Joyce Meltabarger

5. Announcements: There were no Announcements made in open meeting on Monday, February 28, 2022.

- 6. Public Comments: Jim Johnson, Mary Johnson, James McGuire, and Ted Edwards requested and were approved to speak.
- 7. A **Motion** was made by **Debra Keck** and **Seconded** by **R.L. Jones** to approve the minutes of January 24, 2022 Regular Meeting, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

8. A **Motion** was made by **Jeffrey Brantley** and **Seconded** by **Sidney Jessee Jr.** to approve the following notaries: Candace Booker, Vivian Denise Bradley, Carolyn A. Brewer, Deerenda Kay Cooke, Susan Gardner Kennedy, Robyn T. Kitts, Donna Strand, and Megan Rose Zielinski.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

9. County Mayor's Report – Mayor Jason Bailey

## Union County Government Upcoming Public Meetings March, 2022

<b>Date</b>	<b>Board/Committee</b>	<b>Location/Time</b>
2	Solid Waste Board	Large Courtroom/6:00pm
15	Budget Committee	Large Courtroom/7:00pm
28	Planning Commission	Large Courtroom/6:00pm
28	County Commission	Large Courtroom/7:00pm

<sup>\*</sup>Unless otherwise noted, all meetings are held at the Union County Courthouse.

# Mayor's Report

# February, 2022

## Mayor's Report February, 2022

## Grants

## In Process: (Mayor's Office)

- Safe Routes to School (Luttrell Elementary/TDOT)
- Local Government Grant (State of TN-DAG FY21) \$818,464
- Tourism Enhancement Grant (State of TN) \$75,000
- Community Development Block Grant (CDBG- Fire Truck) \$253,143
- TCAC (First Time Home Owners) \$500,000
- Rent Assistance (THDA- available to any UC resident who qualifies)
- Local Roads Safety Initiative Program (TDOT) \$250,000
- Fresh Wagon (American Cancer Society) Partnership with the UC Farmer's Market to provide free food to Union County residents.
- TN Local Parks and Recreation Grant (Luttrell Sports Complex) \$500,000
- Local Government Grant (State of TN-DAG FY22) \$341,394
- American Rescue Plan (Federal Government) \$3.87 Million
   \*UC received 50% (1.9 million) in June, 2021
- HOME Grant FY21 (US Dept of Housing and TN Housing Dev)- \$500,000
- GIVE Grant (State of TN) \$1,000,000
   Purchase equipment for the potential TCAT in Union County

### Potential:

- Project Diabetes Grant (TN Dept of Health)- \$300,000
   \$100,000 each year for three years to build additional trials and site development/excavation at the Luttrell Sports Complex
- State of TN Appropriations Committee-\$9,000,000
   Potential funding from the State of TN for a TCAT/Walters State campus near Union County High School
- East TN Community Design Center
   Develop/Plan/Design the "Music Wall of Fame" at Heritage Park
- TN Dept of Tourism
   Tourism enhancement funds for additional items at Heritage Park
- Bill Dance Signature Lakes (TN Dept of Tourism)
   Norris Lake is named a "Trophy Lake"
   Possible upgrades to Big Ridge Park (Blue Mud)
- Appalachian Regional Commission (ARC-Federal Government)
   Study for additional boat ramp, public swimming, public pier, and parking at Big Ridge State Park (Blue Mud)
- Broadband Internet (TEBF & SLFRF- State of TN) KUB, PVE, and SCTC to provide broadband to ALL Union County Residents
- Rural Development Grant (USDA)
   New EMS facilities (Maynardville and Sharps Chapel)
   Grant funds along with low interest loans
   May be used to construct jails
- TN Risk Management Safety Grant- \$4,000
   New parking lot lighting for the library complex

## County Buildings / Property

- New parking lots for Cedar Grove and Sharps Chapel Community Centers will be completed in April, 2022
- New roof, exterior paint, and front entrance for Cedar Grove Community Center complete by May, 2022

## Capital Project Bids Out or In Process (Completely Funded by DAG)

- Speedwell and Big Ridge Community Centers (funds are allocated, searching for property)
- IT Provider for all county offices (BOE and Highway Dept are not included)

## Other (attachments)

- Sales Tax Collections- December, 2021
- Occupancy (Hotel/Motel) Tax Collections- December, 2021
- Hwy 33 Project awarded to Blalcok and Sons, per TDOT

## **Special Recognition**

Union County Arts Council- Donation for Heritage Park "Music Wall of Fame"

## **Questions or Concerns?**

# Attachments

# February, 2022

## December 2019 vs. 2021 County Allocations

County	Dec-19	Dec-20	Dec-21	Change	% Change
McMinn County	\$71,280.72	\$225,309.18	\$300,965.30 \$	229,684.58	322%
Greene County	\$241,845.91	\$374,762.00	\$846,184.25	604,338.34	250%
Lewis County	\$84,614.43	\$125,140.35	\$254,960.41 \$	170,345.98	201%
Rutherford County	\$575,702.15	\$1,209,371.62	\$1,619,798.71 \$	1,044,096.56	181%
Houston County	\$16,844.08	\$27,899.82	\$40,039.12 \$	23,195.04	138%
Jackson County	\$53,653.12	\$95,129.15	\$122,003.91 \$	68,350.79	127%
Bradley County	\$340,623.72	\$583,533.40	\$759,348.81 \$	418,725.09	123%
Tipton County	\$103,627.94	\$148,500.93	\$228,889.78 \$	125,261.84	121%
Macon County	\$64,756.87	\$106,412.45	\$142,005.90 \$	77,249.03	119%
Perry County	\$39,121.12	\$57,642.46	\$85,054.78	45,933.66	117%
Blount County	\$800,002.01	\$1,173,027.82	\$1,723,950.06 \$	923,948.05	115%
Weakley County	\$61,896.93	\$73,160.43	\$131,992.09	70,095.16	113%
Polk County	\$80,544.70	\$144,189.03	\$170,931.41 \$	90,386.71	112%
Sequatchie County	\$36,226.32	\$56,421.16	\$74,894.89	38,668.57	107%
Benton County	\$93,009.73	\$136,694.47	\$192,058.25		106%
Fayette County	\$93,193.08	\$127,874.98	\$192,140.44		106%
Gibson County	\$93,734.79	\$141,500.03	\$191,319.94		104%
Smith County	\$56,345.22	\$106,045.38	\$113,624,92 \$		102%
Grainger County	\$79,534.12	\$114,164.05	\$159,872.01		101%
Dickson County	\$204,891.66	\$279,569.76	\$410,707.43 \$		100%
Grundy County	\$23,974.49	\$48,913.09	\$47,785.18		99%
laywood County	\$23,934.91	\$40,508.88	\$47,671.95		99%
Sevier County	\$1,213,625,67	\$1,873,718.03	\$2,402,182,14 \$		98%
Marion County	\$90,099.83	\$132,861.87	\$176,302.09		96%
Wayne County	\$51,489.62	\$83,710.92	\$100,319.22		95%
Fentress County	\$100,821,77	\$141,214.60	\$193,865.59		92%
DeKalb County	\$73,514.00	\$117,065.51	\$141,152.15		92%
Unicoi County	\$31,733.10	\$46,291.32	\$59,916.57		89%
Hancock County	\$12,021.22	\$16,502.20	\$22,690.34		89%
Marshall County	\$155,463.66	\$187,028.51	\$292,527.69		88%
Maury County	\$302,277.21	\$439,063.05	\$567,998.03		88%
White County	\$119,455.62	\$154,825.54	\$223,288.48		87%
Hardeman County	\$53,246.90	\$70.452.55	\$99,462,92		87%
Monroe County	\$140,887.96	\$184,307.04	\$261,816.59		86%
Campbell County	\$93,583.17	\$141,938.01	\$173,793.95		86%
Hamblen County	\$163,204.59	\$228,244.36	\$302,561.39		85%
Chester County	\$46,527.81	\$66,898.98	\$86,151.10		85%
Giles County	\$114,302.65	\$163.384.37	\$211,567,12		85%
Cocke County	\$190,137.94	\$264,286.49	\$351,459.89		859
Claiborne County	\$78,689.06	\$107,136.22	\$144,180.52		839
Johnson County	\$50,215.05	\$68,030,19	\$91,881.80		839
Scott County	\$54,348.02	\$81,374.63	\$99,394.18		839
Cumberland County	\$328,354.44	\$489,964.95	\$593,496.29		819
Sumner County	\$359,035.25	\$463,906.67	\$645,602.15		809
Jefferson County	\$243,911.59	\$332,973.19	\$436,920.00		799
Union County	\$70,667.70	\$87,910.82	\$124,959.04		779
Robertson County	\$190,634.33	\$241,247.24	\$334,981.04		769
			\$587,115.18		769
Washington County	\$334,137.69	\$476,341.87	\$81,344.03		759
Bledsoe County	\$46,447.02	\$67,423.05			749
Henderson County	\$84,963.43	\$116,705.99	\$147,994.32 \$ \$217,663.66 \$		749
Overton County	\$125,342.40	\$182,026.83			
Sullivan County	\$540,077.08	\$725,174.10	\$936,069.46	395,992.38	739

### December 2021 Occupancy Tax

Contract of American and Contract of Contr	otal Collections
4900 - Lauderdale County	15.25
5000 - Lawrence County	1,369.00
5100 - Lewis County	420.14
5200 - Lincoln County	996.31
5300 - Loudon County	3,592.05
5400 - McMinn County	1,568.66
5600 - Macon County	301.65
5700 - Madison County	153.10
5800 - Marion County	14,031.69
5900 - Marshall County	861.91
6000 - Maury County	2,936.99
6100 - Meigs County	3,702.59
6200 - Monroe County	6,125.23
6400 - Moore County	365.25
6500 - Morgan County	1,527.70
6600 - Obion County	740.41
6700 - Overton County	2,087.66
6800 - Perry County	389.80
7000 - Polk County	3,656.04
7100 - Putnam County	8,257.88
7200 - Rhea County	3,565.81
7300 - Roane County	2,256.51
7400 - Robertson County	3,842.53
7500 - Rutherford County	4,601.05
7600 - Scott County	2,923.25
7700 - Sequatchie County	1,702.67
7800 - Sevier County	572,226.92
7900 - Shelby County	72,597.36
8100 - Stewart County	2,031.22
8300 - Sumner County	9,910.02
8400 - Tipton County	232.75
8500 - Trousdale County	204.00
8600 - Unicoi County	1,732.45
8700 - Union County	4,378.69
8800 - Van Buren County	5,557.03
8900 - Warren County	1,465.60
9100 - Wayne County	375.05
9200 - Weakley County	681.40
9300 - White County	2,356.80
9400 - Williamson County	19,513.28
9500 - Wilson County	12,702.52
-	2,893,459.71

Contract CNW020 Project STP-30(92),88S030-F8-002 County VAN BUREN THE RESURFACING (MICROSURFACE OR THIN MIX OVERLAY) ON S.R. 30 FROM NEAR S.R. 285 (L.M. 17.54) TO THE BLEDSOE COUNTY LINE (L.M. 22.15). Contractor Total Bid Estimate ASPHALT PAVING SYSTEMS, INC. \$333,982.31 \$447,092.00 Project HSIP-9100(45),91946-3410-94 Call 068 Contract CNW050 County WAYNE THE MISCELLANEOUS SAFETY IMPROVEMENTS ON VARIOUS LOCAL ROADS. Contractor Total Bid Estimate SUPERIOR TRAFFIC CONTROL, LLC \$176,610.20 \$116,336.75 
 Project
 HSIP-43(45),92003-3273-94,NH/HSIP-216(17),92003-3274-94,92003-4274-04,92003-8274-14,NH/HSIP-43(48),92139-3207-94,92139-4208-04,92139-8207-14
 Call 069 Contract CNW079 County WEAKLEY THE RESURFACING INCLUDING BRIDGE REPAIR ON 45E (S.R. 43) AND S.R. 216, AND MISCELLANEOUS SAFETY IMPROVEMENTS ON U.S. 45E (S.R. 43). Contractor Total Bid Estimate FORD CONSTRUCTION COMPANY \$4,250,676.50 \$3,799,605.50 Call 070 Contract CNW060 Project STP-136(24),93008-8222-14 County WHITE THE RESURFACING (MICROSURFACING) ON S.R. 136 FROM THE WARREN COUNTY LINE (L.M. 0.00) TO S.R. 135 (L.M. 15.74). Contractor Total Bid Estimate ASPHALT PAVING SYSTEMS, INC. \$1,035,103.11 \$1,108,079.90 County UNION Call 071 Contract CNW068 Project STP/HPP-33(55),87001-3271-14 THE GRADING, DRAINAGE, CONSTRUCTION OF A CONCRETE I-BEAM BRIDGE AND BOX BRIDGE, SIGNALS AND PAVING ON S.R. 33 FROM THE KNOX COUNTY LINE (L.M. 6.60) TO SOUTH OF S.R. 144 (L. 5.33). Contractor Total Bid Estimate CHARLES BLALOCK & SONS, INC. \$50,280,578.07 \$51,381,431.50

## 10. County Sheriff's Report – Sheriff Breeding

## **Sheriff's Report – January 2022**

Total Calls for Service:	678
Accidents with Injury:	3
Accidents with Non-Injury:	34
Residential Burglaries:	0
Booked Into Jail:	106
Released from Jail:	110
Current Jail Population:	63

## 11. Melissa Brown, Director of Finance

a. Monthly Finance Report – January 2022

2021-2022	101- General Fund	Beg	inning Balance	A	djustments		Receipts		Disburse- ments	C	ommission Transfer	Er	nding Balance
Feb-21	101-General	\$	4,358,667.77	\$	268.64	\$	1,302,270.36	\$	559,440.02	\$	21,519.93	\$	5,080,246.82
Mar-21	101-General	\$	5,080,246.82	\$	386.68	\$	714,449.76	\$	764,640.39	\$	8,873.18	\$	5,021,569.69
Apr-21	101-General	\$	5,021,569.69	\$	1,119.45	\$	652,058.45	\$	537,003.52	\$	6,802.52	\$	5,130,941.55
May-21	101-General	\$	5,130,941.55	\$	1,019.00	\$	361,829.21	\$	523,861.99	\$	3,068.33	\$	4,966,859.44
Jun-21	101-General	\$	4,966,859.44	\$	1,603.91	\$	587,625.78	\$	850,090.18	\$	5,231.60	\$	4,700,767.35
Jul-21	101-General	\$	4,700,767.35	\$	986.89	\$	790,728.09	\$	765,349.66	\$	7,413.66	\$	4,719,719.01
Aug-21	101-General	\$	4,719,719.01	\$	738.59	\$	265,641.06	\$	689,126.69	\$	2,223.09	\$	4,294,748.88
Sep-21	101-General	\$	4,294,748.88	\$	1,207.76	\$	453,205.59	\$	775,408.56	\$	6,935.97	\$	3,966,817.70
Oct-21	101-General	\$	3,966,817.70	\$	981.99	\$	645,829.68	\$	539,114.78	\$	9,401.03	\$	4,065,113.56
Nov-21	101-General	\$	4,065,113.56	\$	3,093.43	\$	724,733.40	\$	559,256.78	\$	8,926.23	\$	4,224,757.38
Dec-21	101-General	\$	4,224,757.38	\$	647.31	\$	1,392,776.51	\$	514,221.63	\$	23,033.24	\$	5,080,926.33
Jan-22	101-General	\$	5,080,926.33	\$	857.96	\$	865,984.22	\$	504,517.17	\$	11,422.46	\$	5,431,828.88
	118 Ambulance								Disburse-	C	ommission		
2021-2022	Service	Beg	inning Balance	A	djustments		Receipts		ments		Transfer	Er	ding Balance
2021-2022 Feb-21	Service 118-Amb. Service	Beg \$	486,073.29	\$	djustments (395.28)	\$	Receipts 207,507.24	\$	ments 108,072.71		Transfer 3,316.03	Er \$	ding Balance 581,796.51
	1.00/2017-05/05/761					012	207,507.24	\$	110000000000000000000000000000000000000				
Feb-21	118-Amb. Service		486,073.29	\$	(395.28)	\$	207,507.24	4.7	108,072.71	\$	3,316.03	\$	581,796.51
Feb-21 Mar-21	118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51	\$	(395.28) (386.68)	\$	207,507.24 224,339.14 120,721.94	\$	108,072.71 96,986.85	\$	3,316.03 2,597.14	\$ \$ \$	581,796.53 706,164.98 709,332.90
Feb-21 Mar-21 Apr-21	118-Amb. Service 118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51 706,164.98	\$ \$ \$	(395.28) (386.68) (1,119.45)	\$ \$	207,507.24 224,339.14 120,721.94	\$	108,072.71 96,986.85 115,108.94	\$ \$ \$	3,316.03 2,597.14 1,325.63	\$ \$ \$	581,796.53 706,164.98 709,332.90 673,168.46
Feb-21 Mar-21 Apr-21 May-21	118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51 706,164.98 709,332.90	\$ \$ \$	(395.28) (386.68) (1,119.45) (1,019.00)	\$ \$ \$	207,507.24 224,339.14 120,721.94 88,190.82	\$ \$	108,072.71 96,986.85 115,108.94 122,405.85	\$ \$	3,316.03 2,597.14 1,325.63 930.41	\$ \$ \$	581,796.53 706,164.98 709,332.90 673,168.46 646,457.43
Feb-21 Mar-21 Apr-21 May-21 Jun-21	118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51 706,164.98 709,332.90 673,168.46	\$ \$ \$ \$	(395.28) (386.68) (1,119.45) (1,019.00) (1,603.91)	\$ \$ \$ \$	207,507.24 224,339.14 120,721.94 88,190.82 114,317.77 99,106.90	\$ \$ \$	108,072.71 96,986.85 115,108.94 122,405.85 138,256.19	\$ \$ \$	3,316.03 2,597.14 1,325.63 930.41 1,168.72 1,006.05	\$ \$ \$ \$ \$ \$	581,796.5. 706,164.98 709,332.90 673,168.46 646,457.42 588,343.88
Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21	118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51 706,164.98 709,332.90 673,168.46 646,457.41	\$ \$ \$ \$ \$	(395.28) (386.68) (1,119.45) (1,019.00) (1,603.91) (986.89)	\$ \$ \$ \$ \$	207,507.24 224,339.14 120,721.94 88,190.82 114,317.77 99,106.90	\$ \$ \$ \$	108,072.71 96,986.85 115,108.94 122,405.85 138,256.19 155,227.49	\$ \$ \$ \$ \$	3,316.03 2,597.14 1,325.63 930.41 1,168.72 1,006.05	\$ \$ \$ \$ \$ \$	581,796.5: 706,164.98 709,332.90 673,168.46 646,457.4: 588,343.88 578,424.14
Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21	118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51 706,164.98 709,332.90 673,168.46 646,457.41 588,343.88	\$ \$ \$ \$ \$	(395.28) (386.68) (1,119.45) (1,019.00) (1,603.91) (986.89) (935.87)	\$ \$ \$ \$ \$ \$	207,507.24 224,339.14 120,721.94 88,190.82 114,317.77 99,106.90 114,956.98	\$ \$ \$ \$ \$	108,072.71 96,986.85 115,108.94 122,405.85 138,256.19 155,227.49 122,785.87	\$ \$ \$ \$ \$ \$ \$	3,316.03 2,597.14 1,325.63 930.41 1,168.72 1,006.05 1,154.98	\$ \$ \$ \$ \$ \$ \$ \$	581,796.51 706,164.98
Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21	118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51 706,164.98 709,332.90 673,168.46 646,457.41 588,343.88 578,424.14	\$ \$ \$ \$ \$ \$	(395.28) (386.68) (1,119.45) (1,019.00) (1,603.91) (986.89) (935.87) (1,207.76)	\$ \$ \$ \$ \$ \$	207,507.24 224,339.14 120,721.94 88,190.82 114,317.77 99,106.90 114,956.98 128,795.58	\$ \$ \$ \$ \$ \$	108,072.71 96,986.85 115,108.94 122,405.85 138,256.19 155,227.49 122,785.87 273,330.20	\$ \$ \$ \$ \$ \$ \$	3,316.03 2,597.14 1,325.63 930.41 1,168.72 1,006.05 1,154.98 1,635.20	\$ \$ \$ \$ \$ \$ \$ \$	581,796.5: 706,164.98 709,332.90 673,168.40 646,457.4: 588,343.88 578,424.14 431,046.56 427,578.95
Feb-21 Mar-21 Apr-21 Jun-21 Jul-21 Jul-21 Aug-21 Sep-21 Oct-21	118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service 118-Amb. Service	\$	486,073.29 581,796.51 706,164.98 709,332.90 673,168.46 646,457.41 588,343.88 578,424.14 431,046.56	\$ \$ \$ \$ \$ \$ \$ \$	(395.28) (386.68) (1,119.45) (1,019.00) (1,603.91) (986.89) (935.87) (1,207.76) (1,143.14)	\$ \$ \$ \$ \$ \$ \$	207,507.24 224,339.14 120,721.94 88,190.82 114,317.77 99,106.90 114,956.98 128,795.58 125,931.64 176,050.48	\$ \$ \$ \$ \$ \$ \$ \$	108,072.71 96,986.85 115,108.94 122,405.85 138,256.19 155,227.49 122,785.87 273,330.20 126,500.63	\$ \$ \$ \$ \$ \$ \$	3,316.03 2,597.14 1,325.63 930.41 1,168.72 1,006.05 1,154.98 1,635.20 1,755.48	\$ \$ \$ \$ \$ \$ \$ \$ \$	581,796.51 706,164.98 709,332.90 673,168.46 646,457.41 588,343.88 578,424.14 431,046.56

## DIRECTOR OF FINANCE MONTHLY REPORT

2021-2022						Disburse-	Co	mmission		
2021-2022	122- Drug Fund	Begi	nning Balance	Adjustments	Receipts	ments	Т	ransfer	End	ding Balance
Feb-21	122-Drug Fund	\$	77,827.36	\$ (81	\$ 1,627.35	\$ 117.98	\$	16.27	\$	79,320.46
Mar-21	122-Drug Fund	\$	79,320.46	\$ 121	\$ 767.60	\$ 2,002.00	\$	7.67	\$	78,078.39
Apr-21	122-Drug Fund	\$	78,078.39	\$ *	\$ 4,685.05	\$ 2,000.98	\$	24.39	\$	80,738.07
May-21	122-Drug Fund	\$	80,738.07	\$ 4	\$ 7,137.91	\$ 2,516.58	\$	28.63	\$	85,330.77
Jun-21	122-Drug Fund	\$	85,330.77	\$ 	\$ 6,203.86	\$ 5,136.03	\$	12.20	\$	86,386.40
Jul-21	122-Drug Fund	\$	86,386.40	\$ 2.	\$ 3,606.69	\$ 5,812.96	\$	6.41	\$	84,173.72
Aug-21	122-Drug Fund	\$	84,173.72	\$	\$ 1,574.15	\$ 12,172.97	\$	15.74	\$	73,559.16
Sep-21	122-Drug Fund	\$	73,559.16	\$ -	\$ 2,232.24	\$ 2,911.44	\$	9.24	\$	72,870.72
Oct-21	122-Drug Fund	\$	72,870.72	\$ 	\$ 237.50	\$ 5,154.34	\$	2.38	\$	67,951.50
Nov-21	122-Drug Fund	\$	67,951.50	\$ 2	\$ 475.00	\$ 2,138.89	\$	4.76	\$	66,282.85
Dec-21	122-Drug Fund	\$	66,282.85	\$	\$ 510.15	\$ 1,431.20	\$	5.11	\$	65,356.69
Jan-22	122-Drug Fund	\$	65,356.69	\$ 2	\$ 2	\$ 899.75	\$		\$	64,456.94

2021-2022	127-Other General Government Special Revenue	Beg	ginning Balance	Adjustments	Receipts	Disburse- ments	-	ommission Transfer	Er	nding Balance
Jul-21	127-Other General Gov Rev	\$	1,939,663.50	\$ 	\$ 3344	\$ 4	\$	-	\$	1,939,663.50
Aug-21	127-Other General Gov Rev	\$	1,939,663.50	\$ -	\$ 0.70	\$ 21	\$	-	\$	1,939,663.50
Sep-21	127-Other General Gov Rev	\$	1,939,663.50	\$ -	\$ 5740	\$ *	\$	-	\$	1,939,663.50
Oct-21	127-Other General Gov Rev	\$	1,939,663.50	\$ -	\$ 15	\$ -	\$	-	\$	1,939,663.50
Nov-21	127-Other General Gov Rev	\$	1,939,663.50	\$ ¥	\$ 384	\$ 2	\$	-	\$	1,939,663.50
Dec-21	127-Other General Gov Rev	\$	1,939,663.50	\$ -	\$ 17	\$ -	\$	-	\$	1,939,663.50
Jan-22	127-Other General Gov Rev	\$	1.939,663,50	\$	\$ 1980	\$ *	\$	-	S	1.939.663.50

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2021-2022	131- Hwy Fund	Rec	ginning Balance	,	Adjustments		Receipts	Die	burse-ments	-	ommission Transfer	F	nding Balance
Feb-21	131-Highway Dept	Ś	997,267.67	Ś	-	Ś	262,466.56	Ś	275,034.18	\$	3,424.34	Ś	981.275.71
Mar-21	131-Highway Dept	Š	981,275.71	\$	180	\$	315,374.86	07.20	192,052.84	S	2,016.45	Ś	1,102,581.28
Apr-21	131-Highway Dept	Ś	1,102,581.28	\$	79	\$	162,040.41	Ś	255,074.36	\$	1,698.02	\$	1,007,849.3
May-21	131-Highway Dept	Ś	1,007,849.31	\$		\$	167,710.54	Ś	138,821.50	\$	1,281.46	Ś	1,035,456.8
Jun-21	131-Highway Dept	Ś	1,035,456.89	\$	-	\$	182,564.27	\$	487,048.45	\$	1,374.60	\$	729,598.1
Jul-21	131-Highway Dept	S	729,598.11	Ś	7.5	\$	204,483.47	Ś	292,579.47	S	2,043.88	Ś	639,458.2
Aug-21	131-Highway Dept	Š	639,458.23	5	343	\$	303,843.40	S	148,311.92	5	3,029.80	\$	791,959.9
Sep-21	131-Highway Dept	\$	791,959.91	\$		\$	202,137.57	\$	431,234.56	\$		Ś	561,062.1
Oct-21	131-Highway Dept	s	561,062.15	Ś	(4)	\$	238,887.57	Ś	159,698.97	S	2,709.66	\$	637,541.0
Nov-21	131-Highway Dept	S	637,541.09	\$	/€	\$		Ś	93,291.38	\$	2,171.24	5	739,791.4
Dec-21	131-Highway Dept	S	739,791.42	\$	061	s	269,685.60	\$	104,559.34	S	3,647.66	\$	901,270.0
Jan-22	131-Highway Dept	\$	901,270.02	\$		\$	227,185.54	\$	94,716.67	\$	2,587.23	\$	1,031,151.6
										C	ommission		
2021-2022	151- Debt Service	Beg	ginning Balance	A	Adjustments		Receipts	Dis	burse-ments		Transfer	E	nding Balance
Feb-21	151- Debt Service	\$	2,571,809.54	\$	(46,860.57)	\$	91,644.03	\$	58,731.46	\$	1,355.65	\$	2,556,505.8
Mar-21	151- Debt Service	\$	2,556,505.89	\$	(379,894.84)	\$	115,876.83			\$	688.07	\$	2,291,799.8
Apr-21	151- Debt Service	\$	2,291,799.81	\$	(46,865.97)	\$	73,350.73	\$	¥	\$	781.16	\$	2,317,503.4
May-21	151- Debt Service	\$	2,317,503.41	\$	(407,933.25)	\$	54,886.01	\$	-	\$	572.36	\$	1,963,883.8
Jun-21	151- Debt Service	\$	1,963,883.81	5	(48,244.48)	\$	46,919.37	\$		\$	487.15	\$	1,962,071.5
Jul-21	151- Debt Service	\$	1,962,071.55	\$	(46,866.82)	\$	49,724.24	\$		\$	510.96	\$	1,964,418.0
Aug-21	151- Debt Service	\$	1,964,418.01	\$	(46,866.44)	\$	47,804.64	\$	+	\$	485.91	\$	1,964,870.3
Sep-21	151- Debt Service	\$	1,964,870.30	\$	(40,598.35)	\$	70,066.98	\$	-	\$	906.22	\$	1,993,432.7
Oct-21	151- Debt Service	\$	1,993,432.71	\$	(36,111.37)	\$	76,332.41	\$		\$	1,061.96	\$	2,032,591.7
Nov-21	151- Debt Service	\$	2,032,591.79	\$	(46,866.06)	\$	63,648.40	\$		\$	812.77	\$	2,048,561.3
NOV-ZI		•	2,048,561.36	\$	(46,865.82)	5	126,648.84	\$	-	\$	2,104.02	\$	2,126,240.3
Dec-21	151- Debt Service	\$	2,040,301.30	~	(10,000,02)	4							2,120,21010

## DIRECTOR OF FINANCE MONTHLY REPORT

2021-2022	171- Capital Outlay	Beg	inning Balance		Adjustments	Receipts	Di	sburse-ments	С	ommission Transfer	E	nding Balance
Feb-21	171-Capital Outlay	\$	916,908.51	\$	(#)	\$ 154,797.43	\$	80,192.61	\$	3,077.66	\$	988,435.67
Mar-21	171-Capital Outlay	\$	988,435.67	\$	723	\$ 40,505.13	\$	108,435.67	\$	809.54	\$	919,695.59
Apr-21	171-Capital Outlay	\$	919,695.59	\$	1098	\$ 13,307.84	\$	22,944.14	\$	265.91	\$	909,793.38
May-21	171-Capital Outlay	\$	909,793.38	\$	74	\$ 19,558.58	\$	3,352.00	\$	91.08	\$	925,908.88
Jun-21	171-Capital Outlay	\$	925,908.88	\$	350	\$ 11,860.52	\$	31,763.07	\$	47.42	\$	905,958.91
Jul-21	171-Capital Outlay	\$	905,958.91	\$	723	\$ 342,573.57	\$	5,229.05	\$	23.56	\$	1,243,279.87
Aug-21	171-Capital Outlay	\$	1,243,279.87	\$	2.93	\$ 4,959.61	\$	169,701.45	\$	36.48	\$	1,078,501.55
Sep-21	171-Capital Outlay	\$	1,078,501.55	\$	3743	\$ 193,087.91	\$	214,621.90	\$	791.14	\$	1,056,176.42
Oct-21	171-Capital Outlay	\$	1,056,176.42	\$		\$ 55,162.78	\$	39,307.73	\$	1,103.36	\$	1,070,928.11
Nov-21	171-Capital Outlay	\$	1,070,928.11	\$	500	\$ 64,335.94	\$	8,673.93	\$	730.13	\$	1,125,859.99
Dec-21	171-Capital Outlay	\$	1,125,859.99	\$		\$ 162,968.98	\$	45,452.50	\$	3,259.43	\$	1,240,117.04
Jan-22	171-Capital Outlay	\$	1,240,117.04	\$	2-3	\$ 57,539.81	\$	68,210.73	\$	1,150.94	\$	1,228,295.18
									C	ommission		
2021-2022	172- Community	Beg	ginning Balance		Adjustments	Receipts	Di	sburse-ments		Transfer	E	nding Balance
Jun-21	172-Community	\$	75,233.99			\$	\$	9,681.53	\$	-	\$	65,552.46
Jul-21	172-Community	\$	65,552.46	\$	(2)	\$ -	\$	4,491.21	\$	64	\$	61,061.25
Aug-21	172-Community	\$	61,061.25	\$	1.00	\$	\$	8,825.18	\$	-	\$	52,236.07
Sep-21	172-Community	\$	52,236.07	\$	(42)	\$ 2	\$	250.00	\$	~	\$	51,986.07
Oct-21	172-Community	\$	51,986.07	\$	1.5	\$ -	\$	-	\$	7	\$	51,986.07
Nov-21	172-Community	\$	51,986.07	\$	5.60	\$ 1	\$	183.33	\$	54	\$	51,802.74
Dec-21	172-Community	\$	51,802.74	\$	-	\$ 9	\$	-	\$		\$	51,802.74
Jan-22	172-Community	5	51,802.74	Ś	1965	\$ -	\$	-	\$		\$	51,802.74

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2021-2022										C	ommission		
2021-2022	141- General Fund	Be	ginning Balance	F	Adjustments		Receipts	Di	isburse-ments		Transfer	E	nding Balance
Feb-21	141-General	\$	10,738,142.71	\$	101,874.93	\$	3,241,866.28	\$	1,871,489.84	\$	18,755.31	\$	12,191,638.77
Mar-21	141-General	\$	12,191,638.77	\$	106,987.87	\$	2,850,841.00	\$	2,164,116.75	\$	8,869.97	\$	12,976,480.92
Apr-21	141-General	\$	12,976,480.92	\$	121,092.54	\$	2,078,109.95	\$	2,513,314.41	\$	5,265.88	\$	12,657,103.12
May-21	141-General	\$	12,657,103.12	\$	105,125.56	\$	495,090.45	\$	2,161,658.36	\$	4,886.51	\$	11,090,774.26
Jun-21	141-General	\$	11,090,774.26	\$	105,907.29	\$	1,619,381.95	\$	4,861,172.47	\$	4,481.34	\$	7,950,409.69
Jul-21	141-General	\$	7,950,409.69	\$	112,078.51	\$	1,946,464.51	\$	2,607,354.59	\$	13,662.44	\$	7,387,935.68
Aug-21	141-General	\$	7,387,935.68	\$	179,746.96	\$	2,366,019.81	\$	2,107,866.41	\$	1,723.17	\$	7,824,112.87
Sep-21	141-General	\$	7,824,112.87	\$	204,405.78	\$	2,603,472.99	\$	2,452,975.72	\$	8,043.08	\$	8,170,972.84
Oct-21	141-General	\$	8,170,972.84	\$	202,003.59	\$	2,655,751.33	\$	2,736,646.35	\$	9,531.58	\$	8,282,549.83
Nov-21	141-General	\$	8,282,549.83	\$	226,285.89	\$	2,803,294.60	\$	2,255,195.88	\$	7,467.29	\$	9,049,467.15
Dec-21	141-General	\$	9,049,467.15	\$	206,511.89	\$	3,157,586.58	\$	2,104,239.59	\$	19,527.12	\$	10,289,798.91
Jan-22	141-General	\$	10,289,798.91	\$	198,824.13	\$	2,895,054.24	\$	2,045,008.11	\$	9,441.98	\$	11,329,227.19
										C	ommission		
2021-2022	142-Federal Fund	Be	ginning Balance	ļ	Adjustments		Receipts	Di	isburse-ments		Transfer	E	nding Balance
Feb-21	142-Federal	\$	218,681.97	\$	(101,874.93)	\$	252,181.99	\$	186,119.95	\$	•	\$	182,869.08
Mar-21	142-Federal	\$	182,869.08	\$	(106,987.87)	\$	291,466.69	\$	160,647.85	\$	6.00	\$	206,700.05
Apr-21	142-Federal	\$	206,700.05	\$	(121,092.54)	\$	243,647.79	\$	109,133.76	\$	₹ <u>.</u>	\$	220,121.54
May-21	142-Federal	\$	220,121.54	\$	(105,125.56)	\$	303,783.03	\$	173,797.75	\$	(***	\$	244,981.26
Jun-21	142-Federal	\$	244,981.26	\$	(105,907.29)	\$	569,283.17	\$	197,851.99	\$	-	\$	510,505.15
Jul-21	142-Federal	\$	510,505.15	\$	(112,078.51)	\$	117,637.09	\$	242,903.28	\$	896	\$	273,160.45
Aug-21	142-Federal	\$	273,160.45	\$	(179,746.96)	\$	98,917.77	\$	148,621.49	\$	12	\$	43,709.77
Sep-21	142-Federal	\$	43,709.77	\$	(204,405.78)	\$	1,136,115.15	\$	624,169.39	\$	( <del>-</del>	\$	351,249.75
Oct-21	142-Federal	\$	351,249.75	\$	(202,003.59)	\$	884,693.03	\$	218,762.66	\$	-	\$	815,176.53
OCE ZI	142-Federal	\$	815,176.53	\$	(227,843.30)	\$	635,298.75	\$	445,191.00	\$	-	\$	777,440.98
Nov-21					(000 400 04)		F20 400 F0	\$	219.315.88	c			004 000 00
	142-Federal	\$	777,440.98	\$	(206,466.64)	5	539,408.50	>	219,515.00	\$	-	\$	891,066.96

## DIRECTOR OF FINANCE MONTHLY REPORT

021 2022										C	ommission		
2021-2022	143-Central Caferia	Beg	inning Balance	-	djustments		Receipts	Di	sburse-ments		Transfer	Er	nding Balance
Feb-21	143-Food Service	\$	691,668.06			\$	103,359.73	\$	115,419.05			\$	679,608.74
Mar-21	143-Food Service	\$	679,608.74			\$	115,207.48	\$	146,330.28			\$	648,485.94
Apr-21	143-Food Service	\$	648,485.94			\$	152,640.43	\$	130,760.49			\$	670,365.88
May-21	143-Food Service	\$	670,365.88			\$	163,304.46	\$	131,750.84			\$	701,919.50
Jun-21	143-Food Service	\$	701,919.50	\$	1,377.77	\$	92,617.08	\$	123,245.27			\$	672,669.08
Jul-21	143-Food Service	\$	672,669.08	\$	2	\$	80,494.34	\$	21,734.73	\$	1920	\$	731,428.69
Aug-21	143-Food Service	\$	731,428.69	\$	-	\$	87,913.46	\$	80,305.32	\$	-	\$	739,036.83
Sep-21	143-Food Service	\$	739,036.83	\$	2	\$	4,269.97	\$	129,325.67	\$	-	\$	613,981.13
Oct-21	143-Food Service	\$	613,981.13	\$	-	\$	321,369.19	\$	179,085.06	\$	( <del>-</del>	\$	756,265.26
Nov-21	143-Food Service	\$	756,265.26	\$	(67.65)	\$	15,469.23	\$	167,650.38	\$	320	\$	604,016.46
Dec-21	143-Food Service	\$	604,016.46	\$	(45.25)	\$	412,104.74	\$	154,074.02	\$	3 m	\$	862,001.93
Jan-22	143-Food Service	\$	862,001.93	\$	(82.92)	\$	150,728.13	\$	104,733.13	\$		\$	907,914.03
	145 - Virtual School									c	ommission		
021-2022	Fund	Beg	inning Balance	4	djustments		Receipts	Di	sburse-ments		Transfer	Er	nding Balance
		4	806,885.59	\$	-	\$	921,245.00	\$	860,476.00	\$	(4)	\$	867,654.59
Feb-21	145-TNVA	\$	000,000.09	2			221,270,00			100			867,654.59
Feb-21 Mar-21	145- TNVA 145- TNVA	\$	867,654.59	\$	-	\$	860,476.00	\$	860,476.00	\$		\$	
9.50175		\$		63	5	9703		\$	860,476.00 3,398,926.00	\$	(*) (*)	\$	976,056.59
Mar-21	145- TNVA	\$ \$	867,654.59	\$		\$	860,476.00	1			-	\$	976,056.59
Mar-21 Apr-21	145- TNVA 145- TNVA	\$ \$ \$	867,654.59 867,654.59	\$	5	\$	860,476.00 3,507,328.00	\$	3,398,926.00	\$	i.	\$ \$ \$	976,056.59 49,252.88
Mar-21 Apr-21 May-21	145- TNVA 145- TNVA 145- TNVA	\$ \$	867,654.59 867,654.59 976,056.59	\$ \$	E FI FI FI	\$ \$	860,476.00 3,507,328.00 48.29	\$	3,398,926.00 926,852.00	\$		\$	976,056.59 49,252.88 3,714,645.0
Mar-21 Apr-21 May-21 Jun-21	145- TNVA 145- TNVA 145- TNVA 145- TNVA	\$ \$	867,654.59 867,654.59 976,056.59 49,252.88	\$ \$	8 81 81 8	\$ \$ \$	860,476.00 3,507,328.00 48.29	\$ \$	3,398,926.00 926,852.00 926,852.00	\$ \$	16	\$ \$	976,056.59 49,252.88 3,714,645.00 2,504,771.13
Mar-21 Apr-21 May-21 Jun-21 Jul-21	145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA	\$ \$ \$ \$	867,654.59 867,654.59 976,056.59 49,252.88 3,714,645.07 2,504,771.13	\$ \$ \$ \$	#1 #1 #1 #1	\$ \$ \$ \$ \$	860,476.00 3,507,328.00 48.29 4,592,244.19	\$ \$ \$	3,398,926.00 926,852.00 926,852.00 1,209,873.94	\$ \$ \$		\$ \$ \$	976,056.59 49,252.88 3,714,645.07 2,504,771.13 1,537,396.99
Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21	145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA	\$ \$ \$ \$ \$	867,654.59 867,654.59 976,056.59 49,252.88 3,714,645.07	\$ \$ \$ \$ \$	5 -1 51 -2 -1 -2 -1 -3 -1 -3 -1 -3 -1 -3 -1 -3 -1 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3	\$ \$ \$ \$ \$	860,476.00 3,507,328.00 48.29 4,592,244.19 - 1,537,397.00	\$ \$ \$ \$	3,398,926.00 926,852.00 926,852.00 1,209,873.94 2,504,771.14	\$ \$ \$ \$	-	\$ \$ \$ \$ \$	976,056.55 49,252.86 3,714,645.07 2,504,771.13 1,537,396.99 1,668,288.99
Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21	145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA	\$ \$ \$ \$ \$ \$	867,654.59 867,654.59 976,056.59 49,252.88 3,714,645.07 2,504,771.13 1,537,396.99	\$ \$ \$ \$ \$ \$	E E E E E E E E E E E E E E E E E E E	\$ \$ \$ \$ \$	860,476.00 3,507,328.00 48.29 4,592,244.19 - 1,537,397.00 1,537,397.00	\$ \$ \$ \$ \$	3,398,926.00 926,852.00 926,852.00 1,209,873.94 2,504,771.14 1,406,505.00	\$ \$ \$ \$ \$		\$ \$ \$ \$ \$	976,056.50 49,252.80 3,714,645.00 2,504,771.11 1,537,396.90 1,668,288.90 1,787,672.20
Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21	145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA 145- TNVA	\$ \$ \$ \$ \$ \$ \$ \$	867,654.59 867,654.59 976,056.59 49,252.88 3,714,645.07 2,504,771.13 1,537,396.99 1,668,288.99	\$ \$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$	860,476.00 3,507,328.00 48.29 4,592,244.19 - 1,537,397.00 1,537,397.00 1,541,856.24	\$ \$ \$ \$ \$ \$	3,398,926.00 926,852.00 926,852.00 1,209,873.94 2,504,771.14 1,406,505.00 1,422,473.01	\$ \$ \$ \$ \$ \$		\$ \$ \$ \$ \$ \$ \$	

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2021-2022	177-Education Capital Projects	Bea	zinning Balance	Adjustments Receipts			Disburse-ments			ommission Transfer	Ending Balance		
Feb-21	177-ED CAP Pro	\$	5,330,373.93	\$		\$	-	\$	34,848.77	\$	(4)	\$	5,295,525.16
Mar-21	177-ED CAP Pro	\$	5,295,525.16	\$	-	\$	-	\$	25,552.47	\$	-	\$	5,269,972.69
Apr-21	177-ED CAP Pro	\$	5,269,972.69	\$	-	\$	2	\$	27,357.10	\$	(4)	\$	5,242,615.59
May-21	177-ED CAP Pro	\$	5,242,615.59	\$		\$	-	\$	35,321.32	\$	100	\$	5,207,294.2
Jun-21	177-ED CAP Pro	\$	5,207,294.27	\$	140	\$	2,331,808.57	\$	19,438.61	\$	843	\$	7,519,664.2
Jul-21	177-ED CAP Pro	\$	7,519,664.23	\$	-	\$	-	\$	141,220.00	\$		\$	7,378,444.2
Aug-21	177-ED CAP Pro	\$	7,378,444.23	\$	(2)	\$	-	\$	302,052.25	\$	(=)	\$	7,076,391.9
Sep-21	177-ED CAP Pro	\$	7,076,391.98	\$	3.5%	\$		\$	95,943.00	\$	6 <b>7</b> 55	\$	6,980,448.9
Oct-21	177-ED CAP Pro	\$	6,980,448.98	\$	(2)	\$	-	\$	76,847.00	\$	8.43	\$	6,903,601.9
Nov-21	177-ED CAP Pro	\$	6,903,601.98	\$		\$	-	\$	50,468.00	\$	(9 <del>1</del> )2	\$	6,853,133.9
Dec-21	177-ED CAP Pro	\$	6,853,133.98	\$	_	\$	_	\$	7,810.00	\$	-	\$	6,845,323.9
Jan-22	177-ED CAP Pro	\$	6,845,323.98	\$		\$	-	\$	130,182.50	\$	-	\$	6,715,141.4

			EVENUE RE	PORT	ENI					
	FOR			JANUAR	Y 2022					
	2							YTD		
FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRC
40000 LOCAL TAXES	(10,459)	(127,298)	(371,674)	(486,169)	(320,644)	(1,148,012)	(452,073)	(2,916,329)	4,724,403	-6
41000 LICENSES AND PERMITS	(5,750)	(4,075)	(8,850)	(8,400)	(5,938)	(5,525)	(8,250)	(46,788)	120,152	-3
42000 FINES, FORFEITURES, AND PENALTIES	6,676	(8,794)	(11,264)	(6,274)	(6,032)	(5,316)	(4,624)	(35,628)	56,444	-(
43000 CHARGES FOR CURRENT SERVICES	(19,251)	5,601	(9,350)	(9,749)	(8,798)	(10,417)	(10,460)	(62,425)	655,325	-1
44000 OTHER LOCAL REVENUES	(5,782)	(9,067)	(5,570)	(5,950)	(5,074)	(7,172)	(5,076)	(43,692)	59,057	-
45000 FEES RECEIVED FROM COUNTY OFFICIALS	(32,071)	(46,261)	(29,584)	(86,817)	(54,484)	(138,151)	(55,812)	(443,180)	751,947	- :
46000 STATE OF TENNESSEE	16,122	(43,318)	(16,502)	(29,269)	(320,139)	(41,491)	(328, 782)	(763,379)	1,659,791	-4
47000 FEDERAL GOVERNMENTS	8,624	(8,216)		(6,509)		(36,196)	120	(42,298)	96,965	1-2
49000 OTHER SOURCES		(8,528)						(8,528)	8,528	-10
TOTAL GOVERNMENT	(41,893)	(249,956)	(452,794)	(639,138)	(721,108)	(1,392,280)	(865,077)	(4,362,246)	8,132,613	-:
FUND 118-AMBULANCE SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRO
40000 LOCAL TAXES	(643)	(1,679)	(35,110)	(49,632)	(30,626)	(144,739)	(48,367)	(310,795)	464,932	-
43000 CHARGES FOR CURRENT SERVICES	11,997	(112,148)	(93,301)	(76,266)	(143,497)	(73,471)	(71,251)	(557,938)	1,224,000	-
44000 OTHER LOCAL REVENUES	(#)			(34)	(1,672)	(4)	-	(1,706)	120	
47000 FEDERAL GOVERNMENTS	76-0	18		1	-	19.0	(4)	/	1.0	
49000 OTHER SOURCES	- 2	(1,131)	1130.55	-	-	0	0		1,131	
TOTAL AMBULANCE SERVICE	11,354	(114,957)	(127,281)	(125,932)	(175,795)	(218,210)	(119,618)	(870,439)	1,690,063	165
FUND 131-HIGHWAY FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PR
40000 LOCAL TAXES	(429)	(1,120)	(23,424)	(54,359)	(20,432)	(96,513)	(54,505)	(250,782)	397,354	- 12
43000 CHARGES FOR CURRENT SERVICES	-	-	-	-	-	(387)	-	(387)	-	
44000 OTHER LOCAL REVENUES	(1,235)	(3,438)	(2,435)	(2,288)	(2,019)	(2,840)	(1,818)	(16,073)	18,756	-3
46000 STATE OF TENNESSEE	220	(299,285)	(176,278)	(182,241)	(175,262)	(170,852)	(170,863)	(1,174,781)	2,796,494	-
49000 OTHER SOURCES	100		100	9		-	-	-	-	
TOTAL HIGHWAY FUND	(1,664)	(303,843)	(202,138)	(238,888)	(197,713)	(270,592)	(227,186)	(1,442,023)	3.212.604	-

		UNION C	OUNTY BO	ARD OF E	DUCATION	N				
			REVENU	E REPORT						
		FOR M	ONTH END	ING JANU	ARY 2022					
								YTD		
FUND 141-GENERAL PURPOSE SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRCT
40000 LOCAL TAXES	(3,774)	(162,911)	(338,470)	(409,519)	(304,890)	(900,657)	(407,059)	(2,527,279)	3,776,612	-679
41000 LICENSES AND PERMITS	-	(76)	(162)	(216)	(187)	(133)	(105)	(878)	1,188	-749
43000 CHARGES FOR CURRENT SERVICES		- 2	120	/-	(2,730)	-	(2,070)	(4,800)	1,158,627	09
44000 OTHER LOCAL REVENUES	(117)	(294)	(18,171)	(969)	146,163	183	(2,900)	123,894	2,941	42139
46000 STATE OF TENNESSEE	(1,088)	(2,180,506)	(2,223,850)	(2,228,816)	(2,254,134)	(2,223,293)	(2,248,910)	(13,360,597)	22,838,032	-599
47000 FEDERAL GOVERNMENTS	6,011	(18,697)	(11,261)	(11,030)	(134,930)	(23,932)	(223,768)	(417,608)	285,791	-1469
49000 TRANSFERS IN	-	-	(#)	-	(88,000)		-	(88,000)	(115,000)	779
TOTAL GENERAL PURPOSE SCHOOLS	1,032	(2,362,484)	(2,591,915)	(2,650,548)	(2,638,708)	(3,147,832)	(2,884,813)	(16,275,267)	27,948,191	-589
FUND 143-FOOD SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRCT
43000 CHARGES FOR CURRENT SERVICES	- 1	(10,556)	(4,270)	(9,022)	(15,453)	(9,321)	(6,170)	(54,793)	116,103	-479
44000 OTHER LOCAL REVENUES	-		3,65		(16)		(295)	(311)	3,291	-99
46000 STATE OF TENNESSEE			(19)	78	- 4			-	16,274	09
47000 FEDERAL GOVERNMENTS		(77,244)	350	(312,347)	is.	(402,784)	(144,263)	(936,637)	1,844,425	-519
TOTAL FOOD SERVICE	-	(87,800)	(4,270)	(321,369)	(15,469)	(412,105)	(150,728)	(991,741)	1,980,093	-509

			UNIO	N COUN	TY GOV	ERNME	NT				
				EXPEND	ITURE REF	ORT					
Ì			FOR MO	ONTH EN	DING JA	ANUARY	2022				
Ĭ	MAJOR FUNC	CTIONS							YTD		
	ND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRCT
51300	MAYOR	13,191	13,483	20,400	13,729	13,826	13,903	14,222	102,753	192,683	53%
51500	ELECTION COMMISSION	35,615	(4,360)	14,156	10,432	10,860	10,481	9,110	86,294	176,362	49%
51600	REGISTER OF DEEDS	12,060	11,772	16,128	11,221	11,059	10,538	10,409	83,188	193,416	43%
51800	COUNTY BUILDINGS	140,622	16,858	28,020	19,115	22,952	24,400	21,465	273,432	406,178	67%
51900	GENERAL ADMINISTRATIVE	6,370	8,305	2,295	4,738	1,872	5,284	2,641	31,505	52,280	60%
52100	ACCOUNTING & BUDGET	18,271	47,274	33,861	23,360	24,459	23,838	23,568	194,631	390,745	50%
52300	PROPERTY ASSESSOR	13,040	21,097	25,825	16,132	16,491	16,191	15,902	124,677	251,861	50%
52400	TRUSTEE	15,151	28,298	29,508	17,360	18,020	17,044	20,274	145,655	259,361	56%
52500	COUNTY CLERK	27,195	31,038	39,808	25,079	36,459	27,495	26,386	213,460	406,823	52%
53100	CIRCUIT COURT	38,008	21,123	30,310	21,817	23,780	19,852	21,387	176,277	314,361	56%
53300	SESSIONS COURT	11,454	12,065	16,403	9,357	9,415	9,379	9,357	77,429	161,561	48%
53400	CHANCERY	11,835	13,258	30,152	13,524	13,190	17,049	12,986	111,995	204,457	55%
54110	SHERIFF	81,849	131,035	177,344	103,372	151,575	130,007	109,105	884,286	1,792,587	49%
54120	SPECIAL PATROLS	22,555	26,301	53,754	26,627	31,988	30,666	32,542	224,433	445,242	50%
54210	JAIL	69,754	75,408	140,654	70,170	74,548	86,152	89,199	605,885	1,382,368	44%
54240	JUVENILE SERVICES	4,973	6,974	10,436	7,245	7,221	7,296	6,877	51,022	104,263	49%
54610	MEDICAL EXAMINER	3,700	1,850	1,850		3,700	-	-	11,100	42,000	26%
55110	HEALTH CENTER	14,785	2,330	2,620	2,865	3,021	3,248	3,168	32,037	80,634	40%
55732	CONVENIENCE CENTER	14,000	14,000	20,483	14,000	14,000	14,000	14,000	104,483	174,000	60%
56300	SENIOR CENTER	5,696	8,244	10,297	6,082	6,684	8,460	7,733	53,196	115,806	46%
56500	LIBRARY	10,789	14,296	17,406	12,483	14,166	17,205	14,416	100,762	220,038	46%
TOTAL	MAJOR FUNCTIONS	570,915	500,650	721,708	428,707	509,286	492,487	464,746	3,688,499	7,367,026	50%
TOTAL	NON-MAJOR FUNCTIONS	144,963	148,400	49,932	33,875	70,360	52,613	52,318	552,461	1,189,139	46%
	TOTAL GOVERNMENT	715,878	649,050	771,640	462,582	579,646	545,100	517,064	4,240,959	8,556,164	50%
	OTHER FUNDS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	YTD TOTAL	BUDGET	PRCT
FUND 118	-AMBULANCE SERVICE	123,752	120,841	117,218	111,287	116,018	150,393	93,208	832,717	1,636,461	51%
FUND 122-	-DRUG FUND	5,006	12,189	2,921	5,157	2,144	2,154	182	29,752	74,287	40%

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		U.	NION CO	OUNTY (	GOVERN	MENT					
		20.45	EX	PENDITURI	EREPORT						
[		FOR	MONTI	I ENDIN	G JANUA	ARY 202	2				
-	MINOR FUNCTION	S							YTD		
1	FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRCT
51100	COUNTY COMMISSION	5,061	5,061	5,061	5,061	4,745	4,745	4,745	34,478	70,333	49%
51210	EQUALIZATION BOARD	- 2	72	12	20	- 1	7.20	20	12	800	0%
51220	BEER BOARD	- 4		12	- 2	29			29	1,500	2%
51400	COUNTY ATTORNEY	930		1,861		938	930	938	5,597	13,628	41%
51710	PLANNING COMMISSION	513		1,511	377	917	1,564	-	4,882	12,939	38%
52900	TRUSTEE COMMISSION	7,414	2,223	6,936	9,401	8,926	23,033	11,422	69,356	117,000	59%
53930	VICTIMS ASSESSMENT		2,280	150		3,059		3,393	8,881	20,110	44%
54310	FIRE PREVENTION	47,000	) (6%	)8(	80	10,000		*	57,000	84,000	68%
54420	RESCUE SQUAD	194	15,902	F#/		147	W.		15,902	22,000	72%
54490	OTHER EMERGENCY MGMT		12	127	2	12	- 4	2	-	152,416	0%
55190	OTHER LOCAL HEALTH	11,344	10,755	11,078	7,497	8,665	5,234	4,624	59,197	202,600	29%
55390	APPROPRIATION TO STATE			17			- 3			23,500	0%
55710	SANITATION MGMNT	1,270	1,270	1,270	1,280	1,280	885	1,083	8,337	15,000	56%
56700	PARKS AND FAIR BOARDS	8,016	554	508	675	472	1,494	384	12,103	30,000	40%
57100	AGRICULTURE EXTENSION	939	440	1,792	643	11,011	1,692	11,113	27,630	81,391	34%
57300	FOREST SERVICE	:*:	180	(8)		500		-	500	500	100%
57500	SOIL CONSERVATION	3,221	4,191	7,026	4,530	4,242	4,247	4,317	31,776	63,969	50%
58300	VETERAN'S SERVICES	1,826	1,266	2,060	1,671	1,506	1,468	1,478	11,276	20,066	56%
58400	OTHER CHARGES-NONPROFIT	5,000	101,272	5,722	25	9,000	1,500	5,000	127,494	147,994	86%
58600	EMPLOYEE BENEFITS	50,536	12	120	20	12		2	50,536	53,290	95%
58801	COVID 19 GRANT#1			- 0		1,403	2,213	552	4,168	4,221	99%
58900	MISCELLANEOUS					-		-			0%
64000	LITTER AND TRASH COLLECT	1,891	3,187	4,958	2,741	3,667	3,606	3,270	23,319	51,882	45%
99100	TRANSFERS OUT									-	0%
TOTAL	NON-MAJOR FUNCTIONS	144,963	148,400	49,932	33,875	70,360	52,613	52,318	552,461	1,189,139	46%
	OTHER FUNDS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	YTD TTL	BUDGET	PRCT
FUND 131	HIGHWAY	129,669	150,195	318,682	119,313	101,908	102,999	95,036	1,017,802	3,212,604	32%
FUND 151	DEBT SERVICE	47,378	47,352	41,505	37,173	47,679	48,970	47,834	317,891	965,687	33%
FUND 171	COUNTY GENERAL CAPITAL PROJECTS	9,634	56,582	68,862	14,007	12,563	54,620	24,432	240,700	1,370,744	18%
	OMMUNITY DEVELOPMENT/INDUSTRIAL PARK	4,045	5,087	250					9,381	10,204	92%

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			UNION	COUNTY	SCHOOLS	S				
			EX	PENDITURE I	REPORT					
			FOR MON	TH ENDING	JANUARY 20	22		,		
	23							YTD		
FUND 141-GP SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRCT
71100-REGULAR INSTRUCTION	58,851	904,014	1,049,785	1,034,117	923,039	919,466	920,929	5,810,201	12,497,303	46%
71200-SPECIAL EDUC PROG	6,290	159,971	155,778	170,760	162,385	137,635	148,451	941,270	2,102,406	45%
71300-VOCATIONAL ED	23,220	89,701	92,623	93,069	72,260	89,054	88,122	548,050	1,161,738	47%
72110-ATTENDANCE	7,671	8,681	9,087	10,756	(26,300)	45	(9,116)	823	115,055	1%
72120-HEALTH SERVICES	8,811	8,860	10,465	15,885	27,721	13,960	14,539	100,242	436,373	23%
72130-GUIDANCE	6,762	12,629	11,584	38,477	(25,072)	2,699	2,923	50,002	817,729	6%
72210-REGULAR ED SUPPORT	47,155	65,558	60,051	56,633	66,031	63,723	70,432	429,583	816,380	53%
72220-SPECIAL ED SUPPORT	22,346	46,105	51,785	58,403	72,183	46,406	65,731	362,960	767,478	47%
72230-VOCATION SUPPORT	10,827	11,763	11,856	13,124	13,911	12,265	12,140	85,885	151,168	57%
72250-TECHNOLOGY	48,208	34,053	52,861	86,373	51,818	43,492	49,629	366,434	622,851	59%
72310-BOARD OF EDUCATION	272,923	13,270	22,360	21,360	3,875	27,832	20,336	381,955	567,766	67%
72320-DIRECTOR OF SCHOOLS	12,642	12,507	12,615	15,675	12,567	15,017	12,902	93,924	158,451	59%
72410-PRINCIPALS	33,136	154,037	156,890	174,235	163,905	160,905	156,907	1,000,015	1,952,020	51%
72510-FISCAL SERVICES	(400)	(400)	2,000	(1,200)		1921		12	239,208	0%
72610-OPERATION OF PLANT	270,882	135,409	153,160	171,269	136,756	151,609	154,771	1,173,857	2,045,945	57%
72620-MAINTENANCE OF PLANT	33,061	43,967	48,559	49,346	37,202	23,028	26,781	261,943	415,741	63%
72710-TRANSPORTATION	73,231	82,850	94,551	88,893	96,314	84,990	88,523	609,352	1,150,329	53%
73100-FOOD SERVICE	-		-	-	-				-	0%
73300-COMMUNITY SERVICES	5,210	11,389	11,405	12,146	11,405	11,434	11,463	74,451	178,315	42%
73400-EARLY CHILDHOOD ED	867	26,667	38,381	36,186	26,730	33,252	26,726	188,809	443,459	43%
82330-DEBT SERVICE	-		(4.1				-	1	283,100	0%
99100-TRANSFERS OUT	2	S#2 )	300,000	400,000	*	199	\$ L	700,000	700,000	0%
TOTAL FUND 141	941,692	1,821,032	2,345,796	2,545,508	1,826,730	1,836,810	1,862,189	13,179,757	27,622,816	48%

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		Ul	NION COU		350,000,000,000,000					
				TURE REPOR						
		FOR	MONTH EN	DING JANUA	ARY 2022					
								YTD		
FUND 142-FEDERAL FUNDS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	TOTAL	BUDGET	PRCT
011-CONSOLIDATED ADMIN	12,006	13,586	13,382	15,927	14,980	15,637	13,507	99,024	189,959	52%
101-TITLE I	14,385	54,648	54,826	108,451	58,057	59,058	87,200	436,624	1,035,321	42%
201-TITLE II	9,683	11,249	10,627	16,769	11,564	12,572	13,963	86,429	192,958	45%
301-TITLE III	(4)		287	-	324	609	2,840	4,059	51,428	8%
401-TITLE IV	120	2,033	2,196	2,115	13,642	6,209	2,647	28,842	87,899	33%
501-TITLE V	12	5,359	5,279	11,615	8,709	6,077	9,904	46,956	167,503	28%
701-ARP HOMELESS 2.0	12	-	22	- 21	-	561	469	1,030	28,468	4%
801-CARL PERKINS	8,030	12,030	2	1,300	964	6,085	232	28,642	67,537	429
901-IDEA	30,493	78,898	81,086	86,687	85,115	81,674	97,535	541,487	1,427,811	38%
902-ARP IDEA PART B			4,087	6,023	14,423	6,080	14,545	45,159	285,089	16%
911-IDEA PRESCHOOL	4	1,603	1,099	2,015	986	2,589	3,863	12,158	53,428	23%
912-ARP IDEA PRESCHOOL		-	7			5,530		5,530	19,007	0%
931-ESSER	12,152	(12,152)	= 3	4,020	- 2	-	-	4,020	10,864	37%
932-CARES Act LEA Reopening				-					699	0%
934-ESSER 2.0	55,829	111,061	532,599	83,314	(22,995)	45,652	38,704	844,164	3,473,222	24%
935-ESSER 3.0	3/42	16,210	52,640	28,355	291,572	95,103	97,296	581,176	7,923,594	7%
936-ESSER Planning Grant	30#2	<b>₹</b> 2	7,197	7,178	3,588	3,588	3,598	25,149	150,000	17%
938-TN All Corps Grant	297				7.			(*)	297,500	0%
940-Epidemiology & Laboratory Capacity (ELC)	(1 <del>)</del>	69,021	196,558	68,805	101,003	56,813	95,964	588,163	1,263,168	47%
950-Participant Literacy Network Grant (HQIM)	3(*)				13,832			13,832	83,000	17%
951-LITERACY NETWORK GRANT	1940		-		- 1		(-3)	-	40,000	0%
952-LITERACY TRAINING TEACHER STIPEND	-		-	88,000	-	-		88,000	115,000	77%
TOTAL FUND 142	142,594	363,546	961,862	530,573	595,765	403,839	482,266	3,480,445	16,963,455	21%
FUND 143-CENTRAL CAFETERIA	JUL	AUG	SEP	OCT	NOV	DEC	JAN	YTD TOTAL	BUDGET	PRCT
73100-FOOD SERVICE	15,154	113,526	119,692	161,298	177,487	159,293	137,419	883,870	2,035,524	43%
FUND 145-OTHER ED-TNVA	JUL	AUG	SEP	OCT	NOV	DEC	JAN	YTD TOTAL	BUDGET	PRCT
VIRTUAL ACADEMY	1,203,532		1,406,505	218,941	1,406,505	1,406,505	1,407,309	7,049,297	15,435,932	46%
FUND 177-CAPITAL PROJECTS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	YTD TOTAL	BUDGET	PRCT
EDUCATION CAPITAL PROJECTS	92,559	209,495	95,943	71,897	57,778	124,160	6,023	657,855	1,472,396	45%

Page 4 of 4 FINANCE EXPENDITURE REPORT 2022-01 FY22.xlsx 2/10/2022

## b. Budget Amendments & Transfers

## UNION COUNTY GOVERNMENT BUDGET AMENDMENT REOUEST

Submitted to Budget Committee February 15, 2022 FUND 101-GENERAL FUND

Function	Obj	Cost Center	Elected Official	Description	Ame	Original/ ended Budget	De	crease	Incr	rease		mended Budget
58300	435		Veteran's Services	Office Supplies	\$	423.00	\$	(50.00)			\$	373.00
58300	312		Veteran's Services	Contracts With Private Agencies	\$	7-3	Г		\$	50.00	\$	50.00
58300	435		Veteran's Services	Office Supplies	\$	373.00			\$	50.00	\$	423.00
52400	348		Trustee	Postal Charges	\$	4,500.00	\$	(175.00)			\$	4,325.00
52400	719		Trustee	Office Equipment	\$	2,000.00			\$	175.00	\$	2,175.00
56500	599	М	Libraries	Other Charges	\$	14,185.35			\$	50.00	\$	14,235.35
54210	599		Jail	Other Charges	\$	26,716.00			\$	10,000.00	\$	36,716.00
55190	131		Other Local Health Servi	Medical Personnel	\$	147,825.00	\$	(20,425.00)			\$	127,400.00
55190	201		Other Local Health Servi	Social Security	\$	9,166.00	\$	(1,267.00)			\$	7,899.00
55190	204		Other Local Health Servi	State Retirement	\$	7,791.00	\$	(1,344.00)			\$	6,447.00
55190	207		Other Local Health Servi	Medical Insurance	\$	30,498.00	\$	(5,960.00)			\$	24,538.00
55190	210		Other Local Health Servi	Unemployment Compensation	\$	576.00	\$	(408.00)			\$	168.00
55190	212		Other Local Health Servi	Employer Medicare	\$	2,144.00	\$	(296.00)			\$	1,848.00
55190	355		Other Local Health Servi	Travel	\$	2,900.00	\$	(1,000.00)			\$	1,900.00
							\$	(30,925.00)	\$	10,325.00		
									\$	(20,600.00)	NET	CHANGE
44570				Contributions & Gifts	\$	(50.00)	Gr	abko-Veter	rans			
44570					4	(== ==)	1.					

44570 M Contributions & Gifts \$ (50.00) | Contributions & Gifts | S (50.00) | Lewis-Library |
44570 M Contributions & Gifts | S (50.00) | Lewis-Library |
44570 | Restricted For Public Safety | S (10,000.00) | \$ 20,600.00 |
46320 | Public Health Nurses | \$ 30,700.00 |
This budget amendment is to add donations to the Veteran's Office and Library budget, to budget restricted jail funds

is budget amendment is to add donations to the Veteran's Office and Library budget, to budget restricted jail funds to reallocate the DGA grant and to move funds to needed lines within the elected officials budget.

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 28th day of February, 2022

Pam Ailor Union County Clerk

TENNESSEE

Jason Bailey, Chairman Union County Mayor Voting Aye 13
Voting Nay 0
Pass 0
Abstain 0

Page 1 of 6

A **Motion** was made by **Debra Keck** and **Seconded** by **R.L. Jones** to Approve the Budget Amendment Request for Fund 101-General Fund, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:**Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

### UNION COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

			Submi	tted to Budget Committe			2					
				FUND 122-DRUG								
						Original/						
		Cost				mended						mended
unction	Obj	Center	Elected Official	Description		Budget	Decre	ease	Inc	rease		Budget
54150	431	TASKF	Drug Enforcement	Law Enforcement Supplies	s	22,015.72	\$	(2,500.00)			\$	19.515
54150	431	Tribiti	Drug Enforcement	Law Enforcement Supplies	s	30.571.43	Ť	(2,500.00)	Ś	2,500.00	\$	33,071
54150	356		Drug Enforcement	Tuition	\$	1,000.00			\$	485.00	\$	1,485
54150	322		Drug Enforcement	Evaluation And Testing	\$	1,500.00	\$	(485.00)			\$	1,015
							\$	(2,985.00)	\$	2,985.00		
									\$	-	NE	T CHANG
EAL							1					
Attest:	AL AC	Pam Ailo	m a	OPEN MEETING, AT MA	1	on Bailey, C	1/	35	day	of February, 202  Voting Aye  Voting Nay	2	13
SSEE /	* =		ounty Clerk			on County I				Pass		0
/	1		,		-		,	V		Abstain	_	0
- North	The same	HINESH P	enenenen en e		12121212		3333		35351		M	
LERK	Acres 100	er out out out out out	umanamanamana J	NION COUNTY GO	VERN	MENT	eneronenenen	THE PROPERTY OF THE PARTY OF TH	nener	reserverenten	nesees	errenene.
110111												
				BUDGET AMENDMEN	NT REQ	UEST						
				BUDGET AMENDMEN itted to Road Commission	-		2					
			Submi		n Febru	ary 07, 202						

	10 00 300	minica to buc	ager committee	c i c	Jiddiy 10, 2	022			
		FUND 131	-HIGHWAY	FUN	D				
Cost		Original/	Amended						
Center	Description	Bu	dget	Decr	ease	Increa	ase	Amen	ded Budget
9	Administration	\$	-	9		\$	50.00	\$	50.00
	Administration	\$	2,000.00	\$	(50.00)			\$	1,950.00
				\$	-	\$	50.00		7
						Ś	50.00	NET C	HANGE

This request is to transfer funds from the allotted budget to needed lines for advertising

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 28th day of February, 2022 SEAL OF Tam Voting Nay Bailey, Chairr LINION Abstain ENNESSEE COUNTY CLE Page 2 of 6

A Motion was made by Gary England and Seconded by Sidney Jessee, Jr. to Approve the Budget Amendment Request for Fund 122-Drug Fund, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. Commissioners Voting For: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. Commissioners Voting Against: None. Commissioners Passing: None. Motion Carried.

A Motion was made by Gary England and Seconded by Dawn Flatford to Approve the Budget Amendment Request for Fund 131-Highway Fund, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. Commissioners Voting For: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. Commissioners Voting Against: None. Commissioners Passing: None. Motion Carried.

### UNION COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

Submitted to Budget Committee February 15, 2022 FUND 171-GENERAL CAPITAL PROJECTS FUND

		Cont			Π	Original/						Amended
Function	Obi	Cost Center	Elected Official	Description	Δm	Original/ ended Budget	De	crease	Incr	rease		Budget
	,				7		-			case		
91120	431	DAG	Administration Of Justice I	Law Enforcement Supplies	\$	8,563.93	\$	(724.93)			\$	7,839.00
91110	707	DAG	General Administration Pr	Building Improvements	\$	103,730.00			\$	724.93	\$	104,454.93
91110	350	DAG2	General Administration Pr	Internet Connectivity	\$	50,000.00	\$	(16,652.50)			\$	33,347.50
91110	317	DAG2	General Administration Pr	Data Processing Services	\$	-			\$	16,652.50	\$	16,652.50
91110	350	DAG2	General Administration Pr	Internet Connectivity	\$	33,347.50			\$	9,999.00	\$	43,346.50
							\$	(17,377.43)	\$	27,376.43		
									\$	9,999.00	NE	T CHANGE

46990

AL SEAL OX UNION COUNTY DAG2 Other State Revenues \$ (9,999.00)

This request is to to move funds to needed lines within the budget of the DAG grant and to add unallocated funds to DAG2 Grant.

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 28th day of February, 2022 lon Man Jason Bailey, Chairman Pam Ailor **Voting Nay Union County Clerk** Pass **Union County Mayor** 

Page 3 of 6

A Motion was made by Bill Cox and Seconded by Janet Holloway to Approve the Budget Amendment Request for Fund 171-General Capital Projects Fund, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. Commissioners Voting For: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. Commissioners Voting Against: None. Commissioners Passing: None. Motion Carried.

### UNION COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

Submitted to Board of Education February 10, 2022
To be submitted to Budget Committee February 15,2022

FUND 141-General Purpose Schools

			10110 111 001101	T			Т			
		Cost			Original/					Amended
Function	Obj	Center	Description	Am	ended Budget	Decrease	In	crease		Budget
72250	310		Contracts With Other Public Agencies	\$	18,000.00	\$ (3,000.00	)		\$	15,000.0
72250	790		Other Equipment	\$	47,000.00		\$	3,000.00	\$	50,000.
72130	123		Guidance Personnel	\$	325,119.00	\$ (132,610.00	)		\$	192,509.
72130	309	SRO	Contracts With Government Agencies	\$	155,905.00		\$	132,610.00	\$	288,515.
72210	355	SPF22	Travel	\$	1,000.00		\$	1,860.00	\$	2,860.
72210	399	SPF22	Other Contracted Services	\$	26,000.00		\$	4,000.00	\$	30,000.
72210	432	SPF22	Library Books/Media	\$			\$	3,000.00	\$	3,000.
72210	499	SPF22	Other Supplies And Materials	\$	1,229.00		\$	2,001.00	\$	3,230.
			#N/A				Т			
			#N/A							
						\$ (135,610.00	) \$	146,471.00		
							\$	10,861.00	NE	T CHANGE
47500		CDESS	e-1 = 1 1m 1 e -	14	/10 001 001	1		(10.001.00)		

SPF22 Other Federal Through State \$ (10,861.00) \$ (10,861.00)

This budget amendment request is to reclassify lines in the Safe Schools Grant ,to move funds within the allotted budget for needed lines and to enter SPFRX grant reallocation to budget.

ADOTED AND APPROVED IN OPEN MEETING, AT MAYNARD VILLE, TRINESSEE, this 28th day of February, 2022 Strest:" Pam Ailor ason Bailey, Chairman Voting Nay Pass Union County Clerk Union County Mayor Abstain COUNTY UNION COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

uitted to Board of Education February 10, 2022 To be submitted to Budget Committee February 15,2022 FUND 142-Federal Programs-Sub Fund 701- ARP Homeless 2.0

Function	Obj	COST CENTER	DESCRIPTION	1	ginal/ ed Budget	Dec	rease	Increase			mended Budget
72130	722		Regular Instruction Equipment	\$	350.00	\$	(350.00)			\$	-
72130	790		Other Equipment	\$	151			\$	350.00	\$	350.00
						\$	(350.00)	\$	350.00		
								Ś	-	NET	CHANGE

This budget amendment transfer request is to move funds to necessary lines within the budget

A Motion was made by Gary England and Seconded by Sidney Jessee, Jr. to Approve the Budget Amendment Request for Fund 141-General Purpose Schools, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. Commissioners Voting For: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. Commissioners Voting Against: None. Commissioners Passing: None. Motion Carried.

## UNION COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

Submitted to Board of Education February 10, 2022 To be submitted to Budget Committee February 15,2022

FUND 142-Federal Programs-Sub Fund 901- IDEA Part B

Function	Obi	COST CENTER	DESCRIPTION		Original/ ended Budget	D		laasa		,	Amended Budget
Function	Obj	CENTER	DESCRIPTION	Am	ienaea baaget	Decr	ease	Incre	ease		buuget
71200	186		Longevity Pay	\$	1,400.00	\$	(1,400.00)			\$	-
72220	186		Longevity Pay	\$	1-1			\$	1,400.00	\$	1,400.00
						\$	(1,400.00)	\$	1,400.00		
								\$	-	NE.	T CHANGE

This budget amendment transfer request is to move funds to necessary lines within the budget

### UNION COUNTY GOVERNMENT BUDGET AMENDMENT REQUEST

Submitted to Board of Education February 10, 2022

To be submitted to Budget Committee February 15,2022

FUND 142-Federal Programs-Sub Fund 935-ESSER 3.0

						Ş	(2,197.00)	>	2,197.00	
						ć	(2 107 00)	<u></u>	2 407 00	
72210	207		Medical Insurance	\$	14,469.00	\$	(500.00)			\$ 13,969.00
72210	206		Life Insurance	\$	152.00	\$	(65.00)			\$ 87.00
72210	204		State Retirement	\$	24,823.00	\$	(132.00)			\$ 24,691.00
72130	217		Retirement - Hybrid Stabilization	\$	500.00	\$	(500.00)			\$ -
72130	207		Medical Insurance	\$	121,754.00			\$	697.00	\$ 122,451.00
72130	204		State Retirement	\$	49,902.00			\$	500.00	\$ 50,402.00
71100	722		Regular Instruction Equipment	\$	35,000.00	\$	(1,000.00)			\$ 34,000.00
71100	369		Cntrcts For Sub Teachers - Certified	\$	-			\$	1,000.00	\$ 1,000.00
Function	Obj	CENTER	DESCRIPTION	Ame	ended Budget	Dec	rease	Inc	crease	Budget
		COST			Original/					Amended

This budget amendment transfer request is to move funds to necessary lines within the budget Page 5 of 6

## UNION COUNTY GOVERNMENT

BUDGET AMENDMENT REQUEST nitted to Board of Education February 10, 2022 ubmitted to Budget Committee February 15,2022

FUND 142-Federal Programs-Sub Fund 939-Best for All

					•						
				COST		Original/				Amen	ded
		Function	Obj	CENTER	DESCRIPTION	Amended Budget	Decrease	Incr	rease	Budg	get
		72410	139		Assistant Principals	\$ -		\$	68,259.00	\$ 68,	,259.00
		72410	201		Social Security	\$ -		\$	4,233.00	\$ 4,	,233.00
		72410	204		State Retirement	\$ -	10 10 10	\$	7,031.00	\$ 7,	,031.00
		72410	207		Medical Insurance	\$ -		\$	6,042.00	\$ 6,	,042.00
		72410	210		Unemployment Compensation	\$ -		\$	42.00	\$	42.00
		72410	212		Employer Medicare	\$ -		\$	990.00	\$	990.00
		72210	524		Staff Development	\$ -		\$	83,403.00	\$ 83,	,403.00
		71100	449		Textbooks	\$ -		\$	30,000.00	\$ 30,	,000.00
							\$ -	\$	200,000.00		
								\$	200,000.00	NET CHA	NGE
		47307	939		COVID 19- Grant B	\$ (200,000.00)					
				√Ih	is budget amendment request is to enter in	to budget the Best	for All grant for F	Y22			
	MILLI	Attest ATTENTION UNTY CLE	ADOR		APPROVED IN OPEN MEETING, AT MAYNA				bruary, 2022		
.11	" SE	AL OF	111.		0.0-	///	14.1				
MILL	Almann	Attest	414	Ta	m ( Vilor	1/691	1115		Voting Aye	13	Ł
34	3/10	THE STATE OF THE S	W. II	Pam Ailo		Jason Bailey, Chai	rman		Voting Nay	0	—
=01	LIN	ION	1 =		ounty Clerk	Union County Ma	. /		Pass	0	
= 1		INTY	4 =	Official Co	dity cierk	Official Country Ivia	yoi		Abstain	<del>- "</del>	
= 1	CO	ESSEE	or account secondary	1020000000		NORTH STATE OF THE	NOT THE PARTY OF T	22000	Abstain	U U	
三大	* TEN	Sept.	A COLUMN TO STATE OF THE STATE								
3			43		UNION COUNTY O						
11/1	Commen	E	T. HILL		BUDGET AMENDM	-					
- "	MOUNTY OUN	VTY CL	HILL		Submitted to Board of Educa						
	THIN	mmm.			To be submitted to Budget Con	nmittee February 1	5, 2022				
					FUND 177-Education	Capital Projects					
				COST		Original/				Amen	ided
		Function	Obj	CENTER	DESCRIPTION	Amended Budget	Decrease	Inc	rease	Budg	get
		76100	707	WINDO	Building Improvements	\$ -		\$	142,217.00	\$ 142	,217.00
							\$ -	\$	142,217.00		
								\$	142,217.00	NET CHA	NGE
		39000			Unassigned	\$ (142,217.00)	1				
				_	This Budget transfer is to to add funding	g to window replacer	nent project.				
				$\cap$							
	Million	A1 11/1/	ADOP	ED AND	PPROVED IN OPEN MEETING, AT MAYNA	RDVILLE, TENNESSI	E. this 28th day	of Fe	bruary, 2022		
111	AL SE	AL OF	14	40			1511				
THE PARTY	Chiming	Attest	2/4	17	m Calor	Ment	JUL		Voting Aye	13	3
34	/	Attest.	W.	Pam Ailo	,	Jason Bailey, Cha	rman		Voting Nay	0	
£ 0/	UN	ION	1 =		ounty Clerk	Union County Ma	1 /		Pass		
1	COL	YTNL	11	Union Co	ounty Clerk	Union County Ma	yor V			0	
=+1	TENN	ESSEE	175						Abstain	0	
= "	1,000		/ =								
2		A STATE OF THE STA					Page 6 of 6				
1	No.	49.55	1.1								
The	COL	- CIEP	THIN								
MAIN	UN COUNTENN	TY CLER	HITTER								

A Motion was made by Janet Holloway and Seconded by Bill Cox to Approve the Budget Amendment Request for Fund 142-Federal Programs, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. Commissioners Voting For: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. Commissioners Voting Against: None. Commissioners Passing: None. Motion Carried.

A Motion was made by Sidney Jessee, Jr. and Seconded by R.L. Jones to Approve the Budget Amendment Request for Fund 177-Education Capital Projects, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. Commissioners Voting For: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. Commissioners Voting Against: None. Commissioners Passing: None. Motion Carried.

## c. Contracts

A Motion was made by Jeffrey Brantley and Seconded by Sidney Jessee, Jr. to refer all contracts to be reviewed by the Budget Committee before being presented to County Commission.

County Chairman, Jason Bailey, Called for a Roll Call Vote. Commissioners Voting For: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. Commissioners Voting Against: None. Commissioners Passing: None. Motion Carried.

## i. Instructure

## **INSTRUCTURE**

Services Order Form

Order #: Date: Offer Valid Through:

Q-177509-4 2021-09-13 2021-08-31

6330 South 3000 East, Suite 700, Salt Lake City, UT 84121, United States

Address:	PO Box 10	Order Information	
City:	Maynardville	Billing Frequency: Annual Upfront	
State/Province:	Tennessee	Payment Terms: Net 30	4
Zip/Postal Code:	37807		
Country:	United States		
Billin	ng Contact	Primary Contact	
Name:		Name: Jonathan Smith	
Email:		Email: jonathan.smith@ucps.org	
Phone:		Phone: +1 865-640-3114	
		_	
illing Frequency T	erm:		
		ring items will be invoiced 30 days prior to the annual start date.	

Year

Amoun	Price	Qty	Metric	End Date	Start Date	Description
USD 16,087.50	USD 7.15	2,250	User	2022-08-31	2021-09-01	Canvas Cloud Subscription
USD 4,702.50	USD 2.09	2,250	User	2022-08-31	2021-09-01	Studio Cloud Subscription
USD 20,790.00		110000	Andrews Co.	1000		Recurring Sub-Total
USD 20,790.00						Year 1 Total

## Page 1 of 3

Deliverable	Description	Expiration
Canvas Cloud Subscription	User Metric reflects the maximum number of individuals authorized by the Customer to access and/or use. In the event Customer has paid for such access and/or use.  In the event Customer enables access to the Service to more Users over a given contract year than are allocated to such additional number of Users. In addition, the testing the reserves the right, in its sole discretion, to invoice the Customer for such additional number of Users. In addition, the testing the reserves the right, in its sole discretion, to review the reserves of the reserves	N/A
Studio Cloud Subscription	User Metric reflects the maximum number of individuals authorized by the Customer to access and/or use the Service and Customer has paid for such access and/or use. In the event Customer has paid for such access to the Service to more Users over a given contract year than are allocated to such contract year as forth above. Then instructure reserves the right, in its sole discretion, to invoice the Customer access to the Service commensurate with the average usage patterns of users access instructure's user base in the aggregate (such average usage) patterns of users access instructure's user base in the aggregate (such average) susage being referred to herein as "Typical User as any continuation of the service commensurate with the average usage patterns of users account for usage of the Service to the service of the se	N/A

The items above must be completed during the time period beginning on the later of the Effective Date or the initial Start Date specified in this Order Form and ending pursuant to the time frame set forth in the Expiration column above.

## Metrics and Descriptions

User: User Metric reflects the maximum number of individuals authorized by the Customer to access and/or use the Service and Customer has paid for

In the event Customer enables access to the Service to more Users over a given contract year than are allocated to such contract year as set forth above, then Instructure reserves the right, in its sole discretion, to invoice the Customer for such additional number of Users. In addition, the User fees set forth above are based on the assumption that Customer's Users will use the Service commensurate with the average usage patterns of users across Instructure's user base in the aggregate (such average usage being referred to herein as "Typical Use") and on to account for usage of the Service by Customer's Users beyond such Typical Use. To the extent the Users' usage of the Service, in the aggregate, exceeds the Typical Use at any given time, Instructure reserves the right, in its sole discretion, to increase the fees pursuant to this paragraph, Instructure shall send an invoice to Customer for the applicable increase along with documentation evidencing the additional usage of or additional Users who have access to the Service giving rise to such fee increase. Any invoice sent pursuant to the foregoing shall be due and payable within 30 days of receipt.

Product	Description
Studio Cloud Subscription	1 GB/subscription per User of storage is included in the annual subscription fee. Additional storage can be purchased for \$3,000 per 1 TB per year.

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Page 3 of 3

A **Motion** was made by **Debra Keck** and **Seconded** by **Janet Holloway** to approve the Instructure Contract, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

## ii. Certified Languages International



## MASTER SERVICE AGREEMENT

CUSTOMER INFORMATION

Customer Name:	Union County Board of E	Union County Board of Education				
First Name of Primary Contact:	Ronnie	Last Name Primary Contact:	e of	Mincey		
Email Address of Primary Contact:	minceyr@ucps.org	Phone Nur of Primary Contact:		865-278-6430		
	PO Box 10					
Mailing	Address Line 1		Suite/Apt			
Address of	3006 Maynardville Highwa	ay	Maynardville			
Primary Contact:	Address Line 2		City			
	TN		37807			
	State		Zip			
Purchase Order *If applicable	*:					

Company Information

Company Name:

Certified Languages International, LLC an Oregon limited liability company

Company Address:

4800 S Macadam Avenue, Suite 400 Portland, OR 97239

(503) 484-2425

Company EIN:

93-1220817

Account Representative:

Jeni Luu

JeniL@CertifiedLanguages.com (800) 362-3241 ext. 356

Support Representatives:

Keturah Wilder

Keturan Wilder KWilder@CertifiedLanguages.com (800) 362-3241 ext. 339

Page 1 of 15 Master Service Agreement: Confidential



## TERMS AND CONDITIONS

This Service Agreement ("<u>Agreement</u>") is dated November 4, 2021 ("<u>Effective Date</u>") between Certified Languages International, LLC, an Oregon limited liability company ("<u>CL1</u>" or "<u>Company</u>") and Union County Board of Education ("<u>Customer</u>").

Customer and Company are hereinafter referred to individually as a "Party" and collectively as "Parties." Customer desires to retain Company to provide professional services, including certain interpreting and translation services, as requested by Customer based upon the following Terms and Conditions.

Services. Customer retains Company to provide over-the-phone interpreting services and/or video remote interpreting services and/or document translation services and/or assessment services (individually or collectively, the "Services"), as specified in Schedule B.

## **Privacy and Data Security**

- 2.1 Processing Customer Data. In the course of delivering the Services for Customer, Company collects the data necessary for determining billing and authorization information (e.g., Company ID, date, time of call, department ID, authorization ID) and, if requested, the data associated with the Services (for example, a translation document). All such data is referred to as "Customer Data."
  - 2.1.1 Company will at all times collect and process Customer Data only in accordance with the instructions of the Customer Contact, as set forth in Schedule A and as communicated in writing from time to time.
  - 2.1.2 Subject to the terms of this Agreement, telephone interpreting calls may be recorded for billing and internal quality control purposes only. Recordings are encrypted and managed on a secure server with custom software, and are for CLI internal utilization only.
- 2.2 Disclosing Customer Data. Company will not disclose, copy, reproduce, or transfer Confidential Information, including Customer Data, to any third party, for any reason, without the prior permission in writing of Customer except where such disclosure or transfer is required by any applicable law, regulation, or governmental authority.

## 2.3 Technical and Organizational Measures.

- 2.3.1 Company will ensure that technical and organizational measures are adopted (a) to protect Customer Data against accidental, unauthorized, or unlawful destruction, loss, damage, alteration, disclosure, access, and processing; and (b) as required by any applicable data protection law.
- 2.3.2 Company will inform Customer Contact in writing within 24 hours of any accidental or unlawful destruction or accidental loss or damage, alteration, unauthorized disclosure, or access to the Customer Data.

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Master Service Agreement: CONFIDENTIAL



### Compensation

Compensation. In consideration for Company providing the Services hereunder, Customer shall pay Company in accordance with the fees and payment schedule set forth in Schedule A and Schedule B.

- **Termination.** This Agreement commences on the Effective Date and may be terminated by either Party for any reason or no reason with thirty (30) days' written notice to the other Party. Notwithstanding anything contained in this Agreement to the contrary, Customer may terminate this Agreement immediately upon notice to Company upon the happening of any of the following events: (a) continuous and repeated problems occur in connection with the performance of the Services; and/or (b) Company breaches and/or otherwise fails to perform any Company representation, warranty, covenant, and/or obligation contained in this Agreement. The determination as to whether any of the aforementioned events have occurred will be made by Customer at Customer's sole discretion.
- **Effect of Termination.** Termination of this Agreement shall not affect any rights or obligations accrued by either Party prior to termination.

Except for the express warranties in this Agreement, Company expressly disclaims all warranties with respect to the Services, express and implied, including but not limited to the warranty of merchantability and the warranty of fitness for a particular purpose. Subject to the immediately preceding sentence, in addition to any other Company representation, warranty, and/or covenant contained in this Agreement, Company represents, warrants, and covenants the following to Customer:

- Compliance. Company represents and warrants that it currently complies with an covenants that it shall continue to comply with all applicable federal, state, an local laws, regulations, ordinances, and guidelines applicable to the Services, which shall include but are not limited to all privacy laws. Company has obtained and shall maintain any licenses, permits, or registrations necessary for Company to be able to perform the Services under this Agreement.
- HIPAA. Company represents and warrants that it currently complies with and covenants that it shall continue to comply with the federal laws and regulations of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) governing the use and/or disclosure of individually identifiable health information. Company is aware that healthcare Customers will be required to be in compliance with those regulations as promulgated under HIPAA, including but not limited to entering into a Business Associate Agreement (BAA) with Customer, if applicable.
- **Privacy Shield.** To the extent applicable to the Services, Company agrees that it will fully and accurately satisfy its responsibilities, as the provider of Services covered by this Agreement, under the Privacy Shield regulations. 5.3
- **Eligibility.** Company represents and warrants that it is not and covenants that it shall continue to not be disbarred or suspended, proposed for disbarment or declared ineligible for award, of contracts by any federal agency. 5.4

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Master Service Agreement: CONFIDENTIAL



Quality of Services. Company will perform the Services to the best of Company's ability, diligently, in good faith, in a professional manner, and consistent with the Terms and Conditions contained in this Agreement. Company shall provide personnel, agents, or contractors with the level of skill, expertise, and training consistent with industry standards to provide the Services. Company will be solely responsible for the Services. Company will make all decisions called for promptly and without unreasonable delay. All materials and documents prepared by Company will be accurate, complete, unambiguous, and prepared properly.

## **Confidential Information**

- Definition. "Confidential Information" means any and all information provided to a Party by the other Party or other information, which a Party otherwise gains access to during the course of its performance under this Agreement, regardless of whether such information is labeled or otherwise identified as being confidential. Without limiting the generality of the foregoing, Confidential Information shall include a Party's trade secrets, techniques, processes, procedures, costs, prices, finances, marketing plans, business opportunities, Customer Data, and Customer Information. Confidential Information shall not include data or information that (a) was in the public domain at the time it was disclosed or falls within the public domain, except through the fault of the receiving Party; (b) was known to the receiving Party at the time of disclosure without an obligation of confidentiality, as evidenced by such Party's written records; (c) was disclosed after written approval of the disclosing Party; (d) becomes known to the receiving Party from a source other than the disclosing Party without an obligation of confidentiality; or (e) is independently developed by the receiving Party without use of the disclosing Party's—Confidential Information, as evidenced by such Party's written records.
- Ownership and Disclosure. Customer and Company each retains all rights, title, and interest in its own respective Confidential Information. During the term of this Agreement and for a period of seven (7) years thereafter, the receiving Party shall not (a) without first obtaining the consent of the disclosing Party, disclose to any third party any Confidential Information; or (b) without the consent of the disclosing Party, use the Confidential Information for any purpose not specified in this Agreement. The receiving Party shall notify the disclosing Party promptly of any unauthorized disclosure of the Confidential Information and assist the disclosing Party in remedying any such unauthorized disclosure. Each Party agrees that all persons having access to the Confidential Information of the other Party under this Agreement will abide by the confidentiality obligations set forth in this Agreement. Notwithstanding anything contained in this Agreement to the contrary, nothing contained in this Agreement to the contrary, nothing contained in this Agreement all order or request, provided in each case the Party requested to make such disclosure shall timely inform the other Party, to the extent allowed by law, and use all reasonable efforts to limit the disclosure and maintain the confidentiality of such Confidential Information to the extent possible. In addition, the disclosing Party shall permit the other Party to attempt to limit such disclosure by appropriate legal means.
- **Remedy.** The Parties acknowledge that in the event of a breach of any of the confidentiality provisions of this Agreement, the non-breaching Party shall be entitled to injunctive or other similar relief. In the event the non-breaching Party



seeks to enforce the confidentiality provisions of this Agreement by obtaining temporary or permanent injunctive relief, the breaching Party waives any requirement that bond be posted.

### 7. Indemnification

- 7.1 By Company. Company agrees to indemnify, defend, and hold Customer and its Affiliates and their respective employees, directors, officers, and agents harmless against any third-party claim, liability, damages, losses, judgment, and other expense (including but not limited to reasonable attorneys' fees and court costs, each a "Liability"), arising out of or resulting from any third-party claims made or proceedings brought against Customer to the extent such Liability arises from Company's negligence or willful misconduct, breach of its representations and/or obligations in this Agreement, or violation of applicable law.
- 7.2 Requirements. To receive the indemnities set forth in this Agreement, Customer shall (a) promptly notify the Company in writing of a claim or suit, provided, however, that the failure to provide such notice shall not affect Customer's rights hereunder except in the event and to the extent Company is prejudiced by such failure; (b) provide reasonable cooperation; and (c) permit the Company sole control of the defense and settlement of the claim. No settlement or compromise shall be binding on Company without its prior written consent, which consent shall not be unreasonably withheld.

### 8. Insurance

- 3.1 Insurance. Company shall, at its own cost and expense, obtain and thereafter maintain in full force and effect the following insurance during the term of this Agreement:
  - (a) Workers' Compensation Insurance with statutory limits and Employer's Liability coverage with statutory limits, as required by applicable law in Company's jurisdiction.
  - (b) General Liability Insurance with a minimum limit of one million dollars (\$1,000,000.00) per occurrence and a two million dollar (\$2,000,000.00) aggregate.
  - (c) Umbrella Liability Insurance with a five million dollar (\$5,000,000.00) limit.
  - (d) Professional Liability Insurance with a five million dollar (\$5,000,000.00) limit.
  - (e) Cyber Liability Insurance with a two million dollar (\$2,000,000.00) limit.

### 9. Miscellaneous

Use and Non-Solicitation. Customer shall not, for any reason, use Company's interpreters for illegal or improper purposes. During the term of this Agreement and one (1) year thereafter, Customer and Company are expressly prohibited from soliciting each other's contracted interpreters, employees, officers, and agents for the purpose of terminating an existing relationship between such interpreter,

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Master Service Agreement: CONFIDENTIAL



## CERTIFIED LANGUAGES

employee, officer, or agent with the other Party, without the express written consent of the other Party. The foregoing restriction shall not apply to the employment of any person who responds to any general recruitment advertisement by a Party in the normal course of business, without specifically targeting or approaching the personnel of the other Party. The Parties expressly agree that a breach of any provision of this Section 9.1 shall entitle the injured Party to injunctive relief and/or monetary damages.

- 9.2 Modification; Waiver. This Agreement may not be modified or amended except by a written instrument signed by both Customer and Company. No waiver will be implied from conduct or failure to enforce rights, and no waiver will be effective unless in writing signed on behalf of the Party against whom the waiver is asserted. The exercise of any right or remedy provided in this Agreement shall be without prejudice to the right to exercise any other right or remedy provided by law or equity, except as expressly limited in this Agreement.
- 9.3 No Third-Party Beneficiaries. This Agreement has been entered into for the mutual benefit of Company and Customer and in no event will any third-party benefits or obligations be created thereby.
- 9.4 Counterparts. This Agreement may be executed in two (2) or more counterparts, each of which will be deemed an original for purposes of this Agreement.
- 9.5 Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Tennessee. Any action initiated to enforce a provision of this Agreement shall be made in Union County, Tennessee in Circuit or Chancery Court.
- 9.6 Independent Contractor Consultant Relationship. Company's status under this Agreement is that of an independent contractor. All Company personnel shall be employees or independent contractors of Company and shall not be deemed an employee, agent, partner, or joint venturer of Customer for any purpose whatsoever. Neither Company nor any Company personnel shall have any authority to bind or act on behalf of Customer. Customer shall have no duty or responsibility to withhold income tax or social security tax, or pay workers' compensation insurance premiums, unemployment compensation, or any fringe benefit incident to employer-employee relations to Company or to any interpreter.
- 9.7 Assignment. Neither Party may assign this Agreement or any interest herein, or delegate any of its duties hereunder, to any third party without the prior written consent of the other, except that such consent will not be required in connection with a transfer of all or substantially all of such Party's business and assets. Any attempted assignment or delegation without such consent or outside the context of an asset sale shall be null and void.
- 9.8 Injunctive Relief. The Parties agree that injunctive relief is appropriate in enforcing the confidentiality and non-solicitation provisions of this Agreement.
- 9.9 Force Majeure. Neither Company nor its Affiliates shall be liable in any way for any loss, damage, delay, or failure of performance resulting directly or indirectly from any cause that is beyond that Party's reasonable control, including but not limited to: fire, explosion, lightning, pest damage, power surges or failures, strikes

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Master Service Agreement: CONFIDENTIAL



or labor disputes, water, acts of God, the elements, war, civil disturbances, acts of civil or military authorities or the public enemy, inability to secure raw materials, product or transportation facilities, fuel or energy shortages, acts or omissions of communication carriers (including, without limitation, local exchange companies), or any other cause beyond the Party's reasonable control, whether or not similar to the foregoing, provided, however, that Company will provide immediate notice to the other Party of such force majeure event and either Party may terminate this Agreement by giving notice to Company if such force majeure event continues for fifteen (15) days.

- 9.10 Severability. If any of the provisions of this Agreement is or becomes illegal, unenforceable, or invalid (in whole or in part for any reason), the remainder of this Agreement shall remain in full force and effect without being impaired or invalidated in any way.
- 9.11 Limitation of Liability. Neither Party will be liable to the other Party for indirect, special, punitive, incidental, statutory, or consequential damages (including but not limited to replacement costs, lost profits, revenues, or savings) arising out of or relating to this Agreement, whether based on contract, tort (including negligence and strict liability), or any other legal or equitable theory, even if the Party has been advised of the possibility of such damages and even if a remedy set forth in this Agreement is found to have failed its essential purpose. The fees stated herein reflect the allocation of risk, and neither Party would enter into this Agreement without these limitations of liability. Neither Party's liability under this Agreement will exceed five thousand dollars (\$5,000.00). These limitations of liability will not apply to (a) breach of a Party's confidentiality and non-solicitation obligations; (b) Customer's-breach of use restrictions of Sections 9.13 and/or 9.14; (c) fees due from Customer; or (d) a Party's violation of HIPAA or applicable laws, or breach of its obligations under a Business Associate Agreement.
- 9.12 Prohibited Use of Service. The following uses of Services are prohibited: The transmission of any message or other material that constitutes an infringement of any copyright or trademark; an unauthorized disclosure of a trade secret; the transfer of information or technology abroad in violation of any applicable export law or regulation; a violation of Section 223 of the Communications Act of 1934, as amended, 47 U.S.C. Section 223, or other criminal prohibitions regarding the use of devices by which Services are accessed to transmit obscene, threatening, harassing, or other messages specified therein; a libelous or slanderous statement; or a violation of any other applicable statute or government regulation.
- 9.13 Unauthorized Use of Service. Customer agrees to safeguard its customer account code against use by unauthorized persons. Customer shall be solely and fully responsible for charges resulting from use of its customer account code, whether or not such use is authorized.
- 9.14 Notice. All notices required or contemplated to be sent hereunder will be deemed sufficient and delivered if in writing one (1) business day after being sent by a reputable overnight courier with package tracking capabilities, or three (3) business days after being sent by registered or certified mail. All notices should be sent to the addresses and indicated contacts as listed in Schedule C.
- 9.15 Survival. The Terms and Conditions of this Agreement, which by their nature require performance by either Party after the termination or expiration of this

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Master Service Agreement: CONFIDENTIAL



Agreement, including but not limited to limitations of liability, exclusions of damages, obligations of confidentiality, and indemnities, will be and remain enforceable notwithstanding such termination or expiration of this Agreement for any reason whatsoever.

9.16 Entire Agreement. This Agreement, including the attached Schedules, Business Associate Agreements or other compliance documents as applicable, all of which are herein incorporated by this reference, contains the entire understanding of the Parties with respect to the matters herein contained and supersedes all previous agreements and undertakings with respect thereto.

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Master Service Agreement: CONFIDENTIAL



### SCHEDULE A

### CUSTOMIZED BILLING

Certified Languages International (CLI) provides customized billing that allows customers to track usage of interpreting services. Information gathered from callers for each interpreting session will appear with each call on your monthly invoice.

Your invoice for interpreting services will automatically include the date, time, length, total cost, and language needed for each call. In addition to the information above, CLI can collect up to four additional pieces of information for the call. Please enter the information you wish to be collected below.

**NOTE:** If you indicate "YES" (required for billing), your employee/agent will NOT be connected to an interpreter without this information. If we should connect your employee/agent regardless of them having the particular piece of information, please indicate "NO."

	Di(fu)	madon to its	Collegial			red Pa Ings
1. Caller's	Name	11			Yes	No
2. School				1	Yes	No
3. District			en Pont ja	Mark Carps	Yes	No
4. Name of	Director of Sch	ools		-	Yes	No
If "YES" to a within your co required for c	any of the above ompany who calle connection.	e, please provi ers can be refer	de below the nar red to should th	me and phone nu ey not have the	umber of a billing info	contac
First Name of Contact:	Ronnie	68 9	Last Name of Contact:	Mincey		-
Phone Numb	per of Contact:	865-278-643	0 - 1	* 100		
	or contact.			E 1 Comests		-

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Master Service Agreement: CONFIDENTIAL



## SCHEDULE B

## PRICING AND TERMS OF SERVICE

PRECING AND TERMS OF SERVICES

Certified Languages International (CLI)'s Services are priced on a per-use basis with no monthly minimums. All invoice terms are Net 30; 1.0% accrued interest on balances exceeding thirty (30) days, All fees and reimbursements are to be made in U.S. dollars and exclude sales, use, or other applicable tax. Pricing is listed below by Service type. Any dispute on an invoice needs to be made to Company no later than ninety (90) days of when the Service was rendered; otherwise Company is not obliged to issue a credit on the disputed portion of invoice.

Service 1 — Telephone Interpreting Services: Customers are connected to interpreters 24/7/365. The Services shall be performed by Company in a manner consistent with the degree of quality and skill that is standard in the language interpreting services industry. Company warrants and represents that it can provide telephone interpreting services for approximately 200 unique languages, and that the average length of time to connect to the interpreter upon Company's receipt of a call shall not exceed the industry standards. CLI provides third-party dial-out within the borders of the U.S. and Canada for \$US 0.15 per minute, in addition to the standard per-minute pricing listed below.

Phone Recordings: Telephone interpreting calls may be recorded for internal quality assurance purposes only. By checking the box below, you are requesting that your sessions *not* be recorded.

☐ I request that my telephone interpreting sessions not be recorded.

CLI's telephone interpreting services under Service 1 include the following:

- On-Demand Telephone Interpreting Services: Customers are connected to interpreters 24/7/365, on demand. Billing is conducted on a per-minute basis and commences once an interpreter is connected to the call. Billing terminates when either the interpreter or Customer ends the call, effectively terminating the telephone interpreting session.
- Pre-Scheduled Telephone Interpreting Services: Customers may schedule telephone appointments with interpreters in specific languages. There is a minimum fee equal to 30 minutes regardless of actual time spent during the interpreting session. There is also a 30-minute cancellation fee if cancellation is not received 24 hours before the scheduled session. If an interpreter has not been assigned to a call and the call is cancelled, the minimum fee will not apply. Billing for pre-scheduled appointments is based on a per-minute basis and commences at the original scheduled time, unless provisions for a delayed start time are made 24 hours in advance. Billing terminates when either the interpreter or Customer ends the call, effectively terminating the telephone interpreting session.

Late Policies: Interpreters will wait up to 30 minutes past the original scheduled start time for a pre-scheduled appointment to start. Upon request, an interpreter will hold up to one hour past the scheduled time.

Per-Minute Pricing for Service 1, Telephone Interpre	And the state of t
All spoken languages	\$US 1.45
One Time Flat Implementation Fee for Service 1. Telephone	Interpreting Serv
One-Time, Flat Implementation Fee for Service 1, Telephone	Interpreting Serv
One-Time, Flat Implementation Fee for Service 1, Telephone Fee for call procedure set-up, payable upon completion of	Interpreting Serv

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Master Service Agreement: CONFIDENTIAL



Service 2 — Video Remote Interpreting ("VRI") Services: Once implemented, Customer may access video remote interpreting services, in which Customer (or agent of Customer) is at a video device (which might include but is not limited to a video phone device, tablet device, or video-equipped computer) and is remotely connected to an interpreter for American Sign Language and/or spoken language interpreting. Video remote interpreting sessions are never recorded, for any reason. Billing is conducted on a per-minute basis and commences once an interpreter is connected to the video interpreting session. Billing terminates when either the interpreter or Customer ends the video remote interpreting session.

CLI's Video Remote Interpreting Services under Service 2 include the following:

- On-Demand Video Remote Interpreting Services: Customers are connected to video interpreters on demand during the hours of availability. Billing is conducted on a per-minute basis and commences once an interpreter is connected to the video interpreting session. Billing terminates when either the interpreter or Customer ends the video interpreting session.
- Pre-Scheduled Video Remote Interpreting Services: Customers may schedule appointments with video interpreters in specific languages. There is a minimum fee equal to 30 minutes regardless of actual time spent during the interpreting session. There is also a 30-minute cancellation fee if cancellation is not received 24 hours before the scheduled session. If a video interpreter has not been assigned to a call and the call is cancelled, the minimum fee will not apply. Billing for pre-scheduled appointments is based on a per-minute basis and commences at the original scheduled time, unless provisions for a delayed start time are made 24 hours in advance. Billing terminates when either the interpreter or Customer ends the call, effectively terminating the video interpreting session.

Late Policies: Interpreters will wait up to 30 minutes past the original scheduled start time for a pre-scheduled appointment to start. Upon request, an interpreter will hold up to one hour past the scheduled time.

Per-Minute Black	atte Printing for Servi	ce 2, Video Remote Inte	emphalmy Stellander
Language	Spanish	Other Spoken Languages (Non-Spanish)	American Sigr Language
Price	\$US 2.00	\$US 2.00	\$US 2.50

Service 3 — Written Document Translation Services: Each written document translation project is priced based on word count, language, and document software platform. An authorized User will be required to send an email to CLI's Manager of Translation Services (translations@certifiedlanguages.com) authorizing the work to be done and specifying any special requirements related to the translation, including but not limited to special confidential handling of the document. Cost estimates provided by CLI are approximate. Additional fees may be charged for special formatting and/or for expedited delivery; however, any additional fees will be quoted up front.

Service 4 —Assessment Services: Customer retains Company to provide assessment services via telephone. The Services are a tool to aid the Customer with assessing interpreting skills. The assessment will only rate the interpreting skill level of an individual and will not determine whether

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Master Service Agreement: CONFIDENTIAL



## CERTIFIED LANGUAGES

the individual passed or failed the test. The Customer is solely responsible for determining how to interpret and act upon the results of the testing.

Pricing for Service 4, Assessme	ent Services
	\$US 200.00
Interpreting Skills Assessment	ner accessment

"No-Show" Policy: CLI's test administrator will wait up to 10 minutes past the original scheduled start time for the assessment appointment. After that, if the individual taking the assessment is not present, there will be a fee equal to half the cost of the assessment.



## SCHEDULE C

ADDITIONAL CONTACT INFORMATION

		The second secon		THE RESIDENCE OF THE PARTY OF T
Customer Name:	Union County Board of Education			
First Name of Contract Contact:	Ronnie	Last Name of Contract Contact:		Mincey
Email Address of Contract Contact:	minceyr@ucps.org	Phone Number of Contract Contact:		865-278-6430
Mailing Address:	PO Box 10			State States of Contract
	Address Line 1		Suite/Apt	
	3006 Maynardville Highway		Maynardville	
	Address Line 2		City	
	TN		37807	
	State		Zip	

## Certified Languages International, LLC

4800 S Macadam Avenue, Suite 400

Portland, OR 97239

Attn: Contract Manager — for legal notifications and contract information

 $\textbf{Attn:} \ \textbf{Chief Compliance Officer-- for HIPAA and compliance}$ 

	Customer Eddin	g Notice and	l Invoices	
First Name of Billing Contact:	Ronnie	Last Na Billing	me of Contact:	Mincey
Email Address of Billing Contact:	minceyr@ucps.org	Phone I of Billin Contact		865-278-6430
Mailing Address of Billing Contact:	PO Box 10			
	Address Line 1		Suite/Apt	
	3006 Maynardville Highway		Maynardville	
	Address Line 2		City	

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Master Service Agreement: CONFIDENTIAL



## CERTIFIED LANGUAGES

	TN		37807	
	State		Zip	
Additional Email Address for Electronic		angela.henderlight@ucps.org		
Invoices:		☐ Check if this email address goes to an automated bill		
Additional Email Address for Electronic Invoices:		Melissa.Brown@ucps.org		
		☐ Check if this email address goes to an automated billing system		
Additional Email Address for Electronic Invoices:		ccook@unioncount	tytn.org	
		☐ Check if this email address goes to an automated billing system		

Certified Languages International, LLC

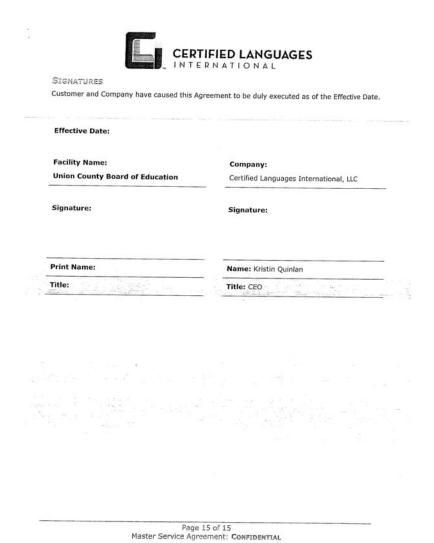
4800 S Macadam Avenue, Suite 400

Portland, OR 97239

Attn: Accounting

payments@certifiedlanguages.com

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Master Service Agreement: CONFIDENTIAL



A **Motion** was made by **Larry Lay** and **Seconded** by **Sidney Jessee, Jr.** to approve the Certified Languages International Contract, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

## iii. Mitchell, Emert, & Hill, P.C.

## MITCHELL EMERT & HILL, P.C.

February 7, 2022

James Carter, Director of Schools Union County Board of Education P.O. Box 10 Maynardville, TN 37807

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the Union County Board of Education for the year ending June 30, 2022.

We will apply the agreed-upon procedures for centralized county cafeteria systems, as specified in the Audit Manual issued by the State of Tennessee Department of Audit. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the Union County Board of Education and we will require an acknowledgement in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures referred to above do not constitute an examination or review, we will not express an opinion or conclusion on compliance with the U.S.D.A Child Nutrition Program. In addition, we have no obligation to perform any procedures beyond those agreed to.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Union County Board of Education. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the Union County Board of Education, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting compliance with the U.S.D.A. Child Nutrition Program that come to our attention. In addition, if, in connection with this engagement, matter come to our attention that contradict compliance with the U.S.D.A. Child Nutrition Program, we will disclose those matters in our report.

416 Erin Drive • Knoxville, Tennessee 37919 • (865) 522-2396 • Toll Free (800) 234-0695 • Fax (865) 523-6318

Page 2 James Carter, Director of Schools Union County Board of Education February 7, 2022

You are responsible for compliance with the U.S.D.A. Child Nutrition Program and that it is in accordance with U.S.D.A. regulations; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for you purposes. You are also responsible for, and agree to provide us with, a written assertion about compliance with the U.S.D.A. Child Nutrition Program. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for compliance with U.S.D.A. Child Nutrition Program in accordance with U.S.D.A. regulations.

Richard W. Hill, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The workpapers for this engagement are the property of Mitchell Emert & Hill, P.C., and constitute confidential information. However, as required by the State of Tennessee Contract to Audit Accounts, we are required to make certain workpapers available to the Comptroller of the Treasury or his representatives, agents and legal counsel, upon request, for their regulatory oversight purposes. Access to requested workpapers will be provided to the Comptroller of the Treasury under the supervision of Mitchell Emert & Hill, P.C. personnel at a location designated by our firm.

Parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediation initiated as a result of this engagement shall be administered by the American Arbitration Association (AAA) and in accordance with the "Mediation Rules for Professional Accounting and Related Disputes" as then adopted by the AAA. The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties.

For your convenience, we provide you with a secure client portal that allows us to quickly share with you information such as tax returns and financial statements. The portal is only intended for us to share this information with you and not to provide document storage. You should print the documents or download the files as soon as possible and place them in your own document storage system. Generally, documents on your secure client portal will be removed after 90 days.

Additionally, we routinely receive backups of accounting data which we use for various purposes. You should not rely on our possession of these file backups as providing a means for business continuity or disaster recovery.

Page 3 James Carter, Director of Schools Union County Board of Education February 7, 2022

Our fee will be \$3,000. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the performance of the agreed-upon procedures. 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. Our invoice will be rendered upon completion of the performance of the agreed-upon procedures and is payable on presentation. Amounts not paid within 30 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year). If for any reason the account is turned over to an attorney for collection, an additional charge of 33.33% will be added to cover collection costs.

As a result of our prior or future services to you, we may be required or requested to provide information or documents to you or a third-party in connection with a legal or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to compensation for our time, and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand, and we will render additional invoices for the time and expenses incurred. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession. We expect to issue our report no later than December 31, 2022.

We appreciate the opportunity to be of service to the Union County Board of Education 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 below.

Best regards,

MITCHELL EMERT & HILL, P.C.

Richard W. Hill, CPA

Director

RESPONSE:

This letter correctly sets forth the understanding of the Union County Board of Education.

James Carter
By: James Carter (Feb 9, 2022 12:45 EST)

Title: Director of Schools

## Union County Schools Cafeteria Funds -Engagement Ltr 6-30-22

inal Audit Report

2022-02-09

Created:

2022-02-09

Mitchell Ernert & Hill, P.C. (mehcpa@mehcpa.com)

atus: Signed

ion ID:

CB.ICHBCAABAAb6eTGHzPuuh-NdCSiXZfb0LFD9eWmL1E

## "Union County Schools Cafeteria Funds - Engagement Ltr 6-30-22" History

- Document created by Mitchell Emert & Hill, P.C. (mehcpa@mehcpa.com) 2022-02-09 - 5-43-43 PM GMT- IP address: 76.73.153.114
  - Document emailed to James Carter (james.carter@ucps.org) for signature 2022-02-09 - 5:44:34 PM GMT
- Email viewed by James Carter (james.carter@ucps.org) 2022-02-09 - 5:44:41 PM GMT- IP address: 66.249.88.12
- Agreement completed.

2022-02-09 - 5:45:10 PM GMT

## MITCHELL EMERT & HILL, P.C.

February 7, 2022

James Carter, Director of Schools Union County Board of Education P.O. Box 10 Maynardville, TN 37807

We are pleased to confirm our understanding of the services we are to provide the Union County Board of Education for the year ending June 30, 2022.

### Audit Scope and Objectives

We will audit the combined and individual school balance sheets of Union County Schools Internal School Funds, and the related combined and individual school statements of revenue, expenditures and changes in fund balances, including the related notes to the financial statements, which collectively comprise the basic financial statements of Union County Schools Internal School Funds as of and for the year ending June 30, 2022.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis of accounting prescribed by the Tennessee Internal School Uniform Accounting Policy Manual. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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Page 2 James Carter, Director of Schools Union County Board of Education February 7, 2022

## Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS 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 your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 Union County Schools Internal School Funds or to acts by management or employees acting on behalf of Union County Schools Internal School Funds. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 comes 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. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Union County Schools Internal School Funds' ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement.

Page 3 James Carter, Director of Schools Union County Board of Education February 7, 2022

We have not identified any significant risks, however, the planning for our audit has not concluded and modifications may be made to our risk assessment.

### Audit Procedures - Internal Control

We will obtain an understanding of Union County Schools Internal School Funds and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you 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 Union County Schools Internal School Funds' 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*.

Page 4 James Carter, Director of Schools Union County Board of Education February 7, 2022

## Other Services

We will also assist in preparing the financial statements and related notes of Union County Schools Internal School Funds in conformity with the regulatory basis of accounting prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual* 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 will accordance with applicable standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for 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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within Union County Schools Internal School Funds from whom we determine it necessary to obtain audit evidence. 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 GAAS and Government Auditing Standards.

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.

Page 5 James Carter, Director of Schools Union County Board of Education February 7, 2022

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 Union County Schools Internal School Funds 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 Union County Schools Internal School Funds received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that Union County Schools Internal School Funds 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, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. 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.

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 Scope and 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 engagements or studies. Union County Schools Internal School Funds is 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 for the tax services, financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, 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.

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## Engagement Administration, Fees, and Other

Richard W. Hill, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We will provide copies of our reports to Union County Board of Education and the Tennessee Comptroller of the Treasury; 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 Mitchell Emert & Hill, P.C., and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Comptroller of the Treasury or his representatives, agents and legal counsel, 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 Mitchell Emert & Hill, P.C. 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, 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.

Parties to this engagement agree that any dispute that may arise regarding the meaning, performance, or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediation initiated as a result of this engagement shall be administered by the American Arbitration Association (AAA) and in accordance with the "Mediation Rules for Professional Accounting and Related Disputes" as then adopted by the AAA. The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceedings shall be shared equally by both parties.

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party in connection with a legal or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such requests or demands, and will render additional invoices for the time and expenses incurred.

Page 7 James Carter, Director of Schools Union County Board of Education February 7, 2022

This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

For your convenience, we provide you with a secure client portal that allows us to quickly share with you information such as tax returns and financial statements. The portal is only intended for us to share this information with you and not to provide document storage. You should print the documents or download the files as soon as possible and place them in your own document storage system. Generally, documents on your secure client portal will be removed after 90 days.

Additionally, we routinely receive backups of accounting data which we use for various purposes. You should not rely on our possession of these file backups as providing a means for business continuity or disaster recovery.

Our fee for these services will be \$13,750. Our invoices will be rendered as work progresses and are payable upon presentation. This 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. Amounts not paid within 30 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year). If for any reason the account is turned over to an attorney for collection, an additional charge of 33.33% will be added to cover collection costs.

### Reporting

We will issue a written report upon completion of our audit of Union County Schools Internal School Funds' financial statements and our report will be addressed to Union County Board of Education of Union County Schools Internal School Funds. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

Page 8 James Carter, Director of Schools Union County Board of Education February 7, 2022

We will also provide a report (which 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 state 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 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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Union County Schools Internal School Funds 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.

We appreciate the opportunity to be of service to Union County Board of Education 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 below.

MITCHELL EMERT & HILL, P.C.

Richard W. Hill, CPA

Director

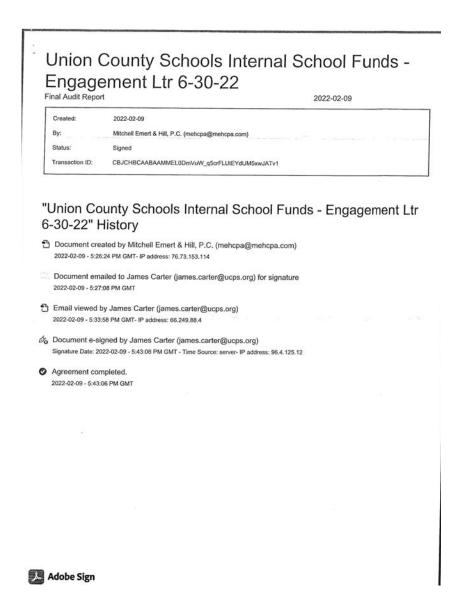
RESPONSE:

Best regards,

This letter correctly sets forth the understanding of Union County Board of Education.

Signature: James Carter (Feb 9, 2022 12:43 EST)

Title: Director of Schools



A **Motion** was made by **Debra Keck** and **Seconded** by **Jeffrey Brantley** to approve the Mitchell, Emert, & Hill, P.C. Contract, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

## iv. TVA/Beach Island Contracts

Motion to Adopt by: R.L. Jones

## BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE RESOLUTION

## No. <u>01 02-28-2022</u>

BE IT RESOLVED that Union County, Tennessee, hereby approves the letter agreement, also known as Cooperative Agreement no. 7188413, wherein the Tennessee Valley Authority and Union County, Tennessee, agree to cost share on the installation of 750 feet of shoreline stabilization located at Beach Island Resort and Marina, which operates under a commercial recreation easement (XTNR-92RE) conveyed to Union County Tennessee, a copy of which agreement is attached, and BE IT, FURTHER, RESOLVED, that the County Mayor is authorized to execute the agreement on behalf of Union County, Tennessee, and to take all actions necessary to effectuate the terms and conditions of the agreement.

Seconded by: Janet Holloway
Voting for: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill,
Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and
Cheryl Walker
Voting no: None
Passing: None
<b>ADOPTED AND APPROVED</b> , in open meeting at Maynardville, Tennessee, this 28 <sup>th</sup> day of February, 2022.
APPROVED:
ann Bily
Attest: Jason Bailey, Mayor and Chairman
County Clerk  County Clerk  County Clerk  County Clerk  County Clerk
THE COUNTY CLERKING



authority, 1101 Market Street, Chattanooga, Tennessee 37402

Cooperative Agreement No. 7188413

Mayor Jason Bailey Union County, Tennessee 901 Main Street, Suite 100 Maynardville, TN 37807

Dear The Honorable Mayor Bailey:

This letter agreement, which includes all attachments hereto, (Agreement) sets forth the terms and conditions of an Agreement between the Tennessee Valley Authority (TVA), a corporate agency and instrumentality of the United States government, and Union County, Tennessee (Agency) to cost share on the installation of 750 feet of shoreline stabilization located at Beach Island Resort & Marina, which operates under a commercial recreation easement (XTNR-92RE) conveyed to Union County,

The term of the Agreement shall begin upon Agreement execution and shall terminate September 30, 2022 unless otherwise modified or extended by both parties in writing; provided, however, that either party may terminate this Agreement on thirty (30) days written notice to the other.

- Agency will:

  1. Perform the work as set forth in Attachment A.
- 2. Keep and make available for a period of three (3) years from the ending date of this Agreement, accurate records and books of accounts showing the items and costs billed under this Agreement, as well as cost data supporting any proposal submitted to TVA in connection with this Agreement. At no expense to Agency and upon reasonable notice, TVA, or its agents, shall have the right to audit without restriction, at any time during normal working hours, the costs incurred in connection with the services performed hereunder and may examine Agency books and records relating thereto. Agency shall include the requirements of this section in each subcontract hereunder. Any payments to Agency which are not in accordance with the Agreement or are for costs not supported by Agency books, records, documents, or other valid evidences shall be subject to refund to TVA.
- Comply with applicable laws and regulations pertaining to its responsibilities and work in connection with this Agreement. Agency will comply with, to the extent applicable, the following regulatory provisions which are hereby incorporated by reference and are available at http://supplier.tva.gov under "Referenced Clauses": Affirmative Action and Equal Opportunity; Asbestos Containing Materials; Officials Not To Benefit; Small Business Policy; Notice of Requirement for Affirmative Action to Ensure Equal Employment Opportunity (Executive Order 11246); Title VI of the Civil Rights Act of 1964; Section 504 of the Rehabilitation Act of 1973; Age Discrimination Act of 1975, and TVA regulations thereunder issued at 18 C.F.R. pts. 1302, 1307, 1309, and 1317, the provisions of which, and all future amendments of such statutes and regulations, are incorporated by reference as a part of this Agreement and all future amer of this Agreement.
- 4. Comply with the terms of this Agreement.
- 5. To the fullest extent permitted by law, indemnify TVA against and hold TVA harmless from all claims, damages, demands, actions, costs, and charges to which they or either of them may be subject or which they or either of them may have to pay by reason of any injury to any person or property or loss of life or property suffered or sustained by any person whomsoever, resulting from or in any way

Union County, Tennessee Page 2 January 20, 2022

connected with the performance of this Agreement, except liability for personal injuries, property damage, or loss of life or property caused by the sole negligence of TVA.

6. During the term of this Agreement, Agency will maintain at its own expense the following insurance

- - Commercial general liability insurance on an occurrence basis for bodily injury, death, "broad form" property damage, and personal injury, with coverage limits of not less than \$1,000,000

  - b. Commercial auto liability coverage on all owned, non-owned and hired vehicles with coverage limits of not less than \$1,000,000 per occurrence.

    c. Workers compensation insurance as required by law or statute, including employers' liability coverage for injury, disease, and death, with coverage limits of not less than \$1,000,000 per accident and employee. A USL&H "If Any" endorsement should be secured for any work near navigable bodies of water.

Insurance carriers will be rated A- or better by A.M. Best Company. The liability polices listed above will name the United States and TVA as an additional insured as their interests may appear. The policies will contain a severability of interests and waiver of subrogation clause in favor of TVA. Policies will provide thirty (30) days' written notice prior to cancellation.

- 7. Upon TVA's prior approval, Agency may self insure rather than obtain the insurance coverages required above. However, such self-insurance status, will in no way diminish Agency's responsibilities to TVA that would have otherwise been covered by insurance if Agency were not self insured. If TVA approves Agency's self-insurance status, but then Agency's financial status does not meet TVA's minimum standards, Agency must obtain the above insurance coverage. If Agency is self-insured it shall require its subcontractors, if any, under this Agreement to have the insurance coverages set forth above and Agency shall provide to TVA, upon TVA's request, evidence of such insurance.
- As directed by TVA, name TVA as a project partner in all media releases and social media listings/communications made in connection with this Agreement.
- 9. Provide future inspections of project elements and provide ongoing patrols/law enforcement along with maintenance and operations support for all listed projects
- In no way interfere with TVA's or the public's use (if public use is permitted) of all or part of any TVA site unless specifically authorized in writing by TVA.
- 11. Obtain any necessary permits and licenses required to perform under this Agreement

## TVA Responsibilities

- 1. Make payment to Agency, in a lump sum total amount not-to-exceed thirty thousand dollars (\$30,000) for the performance of work under this Agreement. Payment will be made to Agency by TVA within 45 days after receipt by TVA of an acceptable invoice. The invoice should be sent via email to accountspayable@tva.gov or sent to Tennessee Valley Authority, Accounts Payable, 400 West Summit Hill Drive, Knoxville, Tennessee, 37902. The Agreement number, itemized expenses (if reimbursement of expenses is authorized), and date shall be referenced on all invoices.
- 2. Provide such technical advice and assistance as TVA, in its sole discretion, determines it is in a position to provide

Union County, Tennessee Page 3 January 20, 2022

#### Onsite Work

If Agency performs any work in connection with this Agreement on a TVA site, which for purposes of this Agreement includes any property on or to which TVA has any property interest, including, without limitation, ownership or lease, license, or easement rights, the following terms and conditions shall apply to such onsite work:

- 1. The Native American Graves Protection and Repatriation Act and the Archaeological Resources Protection Act apply to archaeological resources located on a TVA site. Agency shall not disturb or alter in any way the existing state of any archaeological sites, human remains, funerary objects, sacred objects, objects of cultural patrimony, or any other archaeological resources which may be discovered or identified on or under a TVA site. Upon the discovery of any such items, Agency shall immediately stop all activity in the area of the discovery, make a reasonable effort to protect such items, and notify TVA's Cultural Compliance Staff by telephone at (865) 632-3660. Agency shall also provide written notification of such discovery to TVA, Cultural Compliance, 400 West Summit Hill Drive, WT 11-D, Knoxville, Tennessee 37902. Agency shall not resume work in the area of the discovery until approved by TVA.
- 2. Agency shall control all emissions of pollutants that might be discharged or released directly or indirectly into the atmosphere, into any stream, lake, reservoir, watercourse, or surface or subterranean waters, or into or on the ground from any part of a TVA site, in full compliance with all applicable standards and requirements relating to pollution control of any kind now in effect or hereafter established by or pursuant to federal, state, or local statutes, ordinances, codes, or regulations. To the extent permitted by law, Agency shall indemnify, defend, and hold harmless TVA from any and all claims, costs, or losses that may arise as a result of Agency's breach of this provision.
- 3. If there is a discharge or release of a hazardous substance, material, or waste, or of any pollutant or other substance, in or from a TVA site by any person or entity other than TVA for which a cleanup, remediation, restoration, removal, or other action (hereinafter, individually and collectively, referred to as "environmental response") is ordered or required pursuant to any federal, state, or local statute, regulation, or ordinance, Agency shall bear full responsibility for the cost (including, without limitation, natural resources damages and costs) of said environmental response, and shall not seek any contribution or indemnification from TVA for all or any portion of said costs; provided, however, that nothing in this paragraph is intended to or shall preclude Agency from seeking indemnification or contribution from any other person or entity.
- Agency shall comply with any applicable provisions of Section 107 of the Contract Work Hours and Safety Standards Act; the Occupational Safety and Health Act of 1970 regulations; and site-specific safety, health, and security requirements.

#### Miscellaneous Terms and Conditions

- 1. This Agreement is governed by and is to be construed under Federal law and to the extent not inconsistent with Federal law or to the extent that Federal law does not supply a rule of interpretation or decision as to the specific legal issue in question, the laws of the State of Tennessee without regards to its conflicts of law rules or decisions. This Agreement conveys no property rights, interest or estate in land or title to real property, and grants no exclusive license.
- 2. All work conducted by Agency is entirely at its own risk. In executing this Agreement, Agency expressly understands and agrees that TVA makes no warranty, express or implied, to Agency or any third party in connection with this Agreement. TVA expressly disclaims any warranty to Agency and any third party permitted to use a TVA site under the terms of this Agreement or any means of access thereto or egress therefrom, are safe, adequate, or suitable for the purposes for which the site is intended to be used under this Agreement.

Union County, Tennesse Page 4 January 20, 2022

- 3. A delay or omission by TVA hereto to exercise any right or power under this Agreement shall not be construed to be a waiver thereof. A waiver by TVA under this Agreement shall not be effective unless it is in writing and signed by TVA. A waiver by a party of a right under or breach of, this Agreement shall not be construed to operate as a waiver of any other or successive rights under, or breaches of, this Agreement.
- Agency agrees that it does not have the power or authority to bind TVA or to assume or create any
  obligation or responsibility, express or implied, on TVA's part or in TVA's name, or to represent to any
  person or entity that it has such power or authority.
- 5. The remedies provided to TVA in this Agreement are cumulative and not intended to be exclusive of any other remedies to which TVA may be entitled at equity or law. The exercise by TVA of any remedy to which it is entitled shall not preclude or hinder the exercise of any other such remedy nor constitute an election of remedies.
- 6. By signing this Agreement, the Agency and TVA acknowledge this is the entire Agreement between the parties which supersedes all other communications, either oral or written, with respect to the subject matter hereof. Neither TVA nor Agency will be bound by, or be liable to the other for any statement, representation, promise, inducement or understanding not set forth herein. No amendments or modifications to this Agreement shall be valid unless mutually agreed by written Agreement executed by TVA and Agency. Any costs incurred by either party in implementing this Agreement are the sole responsibility of that the Agency.

If the foregoing correctly reflects our Agreement, please execute your acceptance on both copies of this letter, keep a copy for your records, and return a copy to:

Wesley G. Hale, Contracts Manager wghale@tva.gov

Sincerely,

If you have questions about this Agreement, please call Wesley G. Hale at 423-751-3436 or Aurora M. Pulliam at 865.632.4386.

Wesley G. Hale
TVA Contracts Manager

Accepted and agreed to this \_\_\_\_\_\_day of \_\_\_\_\_\_\_, 2022.

UNION COUNTY, TENNESSEE

Signature:
Name (printed):
Title:

Enclosures
Attachment A - Supporting Description
Attachment B - Supporting Documents
PO 7188413

## ATTACHMENT A SUPPORTING DESCRIPTION

#### I. INTRODUCTION

TVA Natural Resources, through the Enhanced Stewardship Project Program, partners with public agencies operating on TVA land to cost share for activities that improve asset conditions on TVA land. On Norris Reservoir, TVA conveyed to Union County (County) an easement for commercial recreation (XTNR-82RE). Pursuant to the commercial recreation easement, Union County is responsible for the operation of Beach Island Resort & Marina.

The County identified 750 feet of critical eroding shoreline adjacent to campsites at Beach Island. TVA issued a Section 26a permit (ID 4012032) for 750 feet of stabilization. TVA also waived the 26a application fee as is standard procedure for partnerships with local governments which enhance public recreation and/or stewardship goals.

#### II. OBJECTIVE

The purpose of this cooperative agreement is to release \$30,000 in Enhanced Stewardship funds to Union County for the purpose of implementing shoreline stabilization approved under Section 26a permit ID 4012032.

#### III. SCOPE OF WORK

Please refer to attached description of scope of work sent to Aurora Pulliam/TVA by Larry Collier on the following pages. TVA's contribution to the County's stabilization project at Beach Island is to help offset the purchase of rock and labor associated with the installation.

#### IV. DELIVERABLES AND REPORTING

The project is anticipated to start March 7, 2022, and be completed March 18, 2022, weather permitting. Upon completion, the County will provide TVA with photographs to document completion. TVA requests the County and its operators identify TVA as a cooperating partner in media related to this improvement project. For TVA reporting purposes, the County must complete the project and send completion photographs no later than August 30, 2022.

#### ATTACHMENT B

To: Aurora M. Pulliam/ TVA

From: Larry Collier

Re: Beach Island Marina/ Campground Rip-Rap Project

Listed below is the scope of work to be done with the Rip-Rap project in the campground area at Beach Island.

Permit: Beach Island Marina

170 Beach Island Road (union county)

Maynardville, Tn 37807

State of Tennessee Permit: ARAP-NR2103.041

Beach Island Marina has been approved through and permitted for bank armoring and vegetative stabilization. A copy of the permit has been attached. Michael Atchley/Environmental Mgr. approved the project in conjunction with Michael Swanger. Previous pictures of the area have been submitted to TVA. The project was Bid by Keith Shelby, a TVA certified contractor (His bid is attached). The scope of work to be completed, there will be 500' of rip-rap installed in the area that is effected the worst. Black felt cloth will be put down and pinned prior to the Rip Rap being installed. Updated pictures of the area are attached. The project (weather permitting) will be started around March 7<sup>th</sup>, 2022 and completed on no later than, March 18<sup>th</sup>, 2022.

If additional information is needed feel free to contact me. We appreciate TVA considerably, Beach Island marina and campground and approving us with grant money to help address this issue.

\* any

Lany Collier

Director Mgt./operations

Waterfront Management

865-992-3091 ext.2

865-203-2000

lcollier@waterfrontmgnt.com

## BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE

## **RESOLUTION**

## No. <u>02 02-28-2022</u>

BE IT RESOLVED that Union County, Tennessee, approves the First Amendment to Use Agreement to be entered into between Union County, Tennessee, and Beach Island Marina Investment Partners, LLC, a copy of which is attached, and authorizes the County Mayor to execute same on behalf of Union County, and additionally the County Mayor is authorized to execute on behalf of Union County the attached Memorandum of Use Agreement and Consent to Assignment and Assumption of Use Agreement between Norris Investment Partners, II, as assignor, and Beach Island Marina Investment Partners, LLC, as assignee.

Motion to Adopt by: R.L. Jones
Seconded by: Janet Holloway
Voting for: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill,
Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and
<u>Cheryl Walker</u>
Voting no: None
Passing: None
ADOPTED AND APPROVED, in open meeting at Maynardville, Tennessee, this 28th day of February, 2022.  APPROVED:  Jason Bailey, Mayor and Chairman  County Clerk  UNION COUNTY TENNESSEE

#### FIRST AMENDMENT TO USE AGREEMENT

THIS FIRST AMENDMENT TO USE AGREEMENT (this "Amendment") is entered into effective as of [April 1, 2022] (the "Effective Date"), between UNION COUNTY, TENNESSEE ("County"), and BEACH ISLAND MARINA INVESTMENT PARTNERS, LLC, a Texas limited liability company ("BIMIP").

#### **RECITALS:**

WHEREAS, County and Pennington 33 Bridge Marina, Inc. entered into a Use Agreement dated November 18, 2008, a copy of which is attached hereto as Exhibit "A" (the "Use Agreement") for an initial term commencing on January 9, 2009, and ending on January 9, 2019; and

WHEREAS, the Use Agreement was assigned to 33 Bridge Marina and Resort, LLC, by Assignment and Assumption of Use Agreement from Pennington 33 Bridge Marina, Inc., dated December 19, 2008, a copy of which is attached hereto as Exhibit "B"; and

WHEREAS, 33 Bridge Marina and Resort, LLC, changed its name to Beach Island Resort & Marina, LLC, by Articles of Amendment; and

WHEREAS, the Use Agreement was assigned to Norris Investment Partners II, a Tennessee general partnership by Assignment and Assumption of Use Agreement from Beach Island Resort and Marina, LLC, dated March 5, 2015, a copy of which is attached hereto as Exhibit "C"; and

WHEREAS, the Use Agreement was further assigned to BIMIP by Assignment and Assumption of Use Agreement from Norris Investment Partners II, dated effective [March 31], 2022, a copy of which is attached hereto as Exhibit "D"; and

WHEREAS, as a condition to the County consenting to the Assignment of the Use Agreement from Norris Investment Partners II to BIMIP, BIMIP agreed with County to amend the Use Agreement as provided below.

**NOW, THEREFORE**, in consideration of the mutual promises and benefits contained herein, County and BIMIP agree, as of the Effective Date, to amend the Use Agreement as follows:

1.  $\underline{\textbf{Definitions}}$ . All capitalized terms not otherwise defined herein shall have the meanings given them in the Use Agreement.

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- 2. Extension of Term. County and BIMIP agree that the term of the Use Agreement shall be deemed extended to and including January 9, 2039. BIMIP shall have no further options to extend the term. [Note: this extension is conditioned upon BIMIP obtaining, at its sole cost and expense, an extension to the underlying Grant of Easement from the TVA to County for the same term].
- 3. The use fees described in Section 4 of the Use Agreement shall be amended as follows:

April 1, 2022 – March 31, 2027: \$30,000 per year

April 1, 2027 - January 9, 2029: \$40,000 per year

January 10, 2029 - January 9, 2039: \$50,000 per year

- 4. Section 11 is amended to replace "\$1,000,000" with \$3,000,000".
- BIMIP Address. The address for notices to BIMIP under the Use Agreement is hereby modified as follows:

BEACH ISLAND MARINA INVESTMENT PARTNERS, LLC 6072 Dripping Springs Dr. Frisco, Texas 75034 Attn: Scott Johnson

- 6. <u>Miscellaneous</u>. As amended hereby, the Use Agreement shall continue in full force and effect and is in all respects ratified and confirmed in all respects.
- 7. <u>Counterpart Execution</u>. This Amendment may be executed in multiple counterparts, each of which shall be fully effective as an original, and all of which together shall constitute only one (1) instrument. This Amendment may be delivered electronically by the executing party, and the delivery by a party electronically of the signature page hereof bearing the execution of such party shall be deemed binding against such party for all purposes to the same extent as the delivery of an original of this Amendment executed by such party.

[Remainder of Page Left Intentionally Blank]

EXECUTED to be effective as of the Effective Date.

COL	JNTY:
Unio	n County, Tennessee
By:	
Nam	e: Jason Bailey
Title	: Mayor
BIM	IP:
BEA	CH ISLAND MARINA
INV	ESTMENT PARTNERS, LLC.
a Tex	cas limited liability company
By: _	
Name	e:
Title:	

מפו זם חם חקו ופם

B Isimp p.2

# USE AGREEMENT Between UNION COUNTY, TENNESSEE

PENNINGTON 33 BRIDGE MARINA, INC., MAYNARDVILLE, TENNESSEE

THIS AGREEMENT, made and entered into this day of the 2008, by and between UNION COUNTY, TENNESSEE (hereinafter referred to as "County"), and PENNINGTON 33 BRIDGE MARINA, INC. (hereinafter referred to as "33 Bridge").

WITNESSETH:

IN CONSIDERATION of the premises and the mutual covenants herein contained, the parties hereto agree as follows:

1. County, subject to all of the terms and conditions of this agreement and a grant of easement to County by the United States of America, acting by and through its corporate agency TENNESSEE VALLEY AUTHORITY (hereinafter called "TVA"), said grant being designated as Contract TV-49980A, hereby agrees that 33 Bridge shall have the right to use for the term commencing January 9, 2009 and ending January 9, 2019 for commercial recreational purposes for the benefit and enjoyment of the general public without distinction or discrimination, in, over, and upon certain land in the Third Civil District of Union County, Tennessee, designated as tract XTNR-82RE and more particularly described in the description of the easement area attached hereto and hereby made a part hereof as Exhibit A and shown on the map attached hereto as Exhibit B, and the right to construct, operate, and maintain commercial recreation facilities approved by County and TVA under article 5(c) hereof. Under the January 10, 1979, Grant of Easement by the United States of America acting by and through TVA to Union County, the Amendment to Grant of Easement, and the Agreement for Extension of Easement

through January 9, 2019, the County has the option to extend the said easement for two additional 10 year terms through January 9, 2039. This agreement is executed subject to County's receipt of an extension of said easement for the two additional 10 year terms, and County will exercise the options and use all reasonable efforts to obtain TVA's recognition and consent to the extension of the said easement granted to the County through January 9, 2039, however, 33 Bridge will pay all expenses incurred by County in obtaining said extensions.

Furthermore, the right to construct, operate, and maintain, at locations and in accordance with plans approved in advance by County and TVA, water use facilities on and over the adjoining land lying between the 1020-foot contour elevation and the adjacent waters of the lake and in and on such waters; and the further right of suitable ingress and egress over said adjoining land to and from the waters of the lake and to and from all structures, facilities, and improvements maintained in, on, or over said land or waters pursuant to the rights herein conveyed, all upon the express agreement by 33 Bridge that said rights shall be subject to and shall not in any way interfere with TVA's statutory program for river control and development, including, but without limitation by reason of enumeration, TVA's right to flood the land lying below elevation 1044 or to do anything which TVA deems necessary or desirable in the promotion of vector control, flood control, navigation, or other programs; and TVA shall not be liable for any loss or damage resulting therefrom.

2. This entire agreement is expressly made upon and subject to the conditions that tract XTNR-82RE shall (a) be used solely for commercial recreation purposes; and (b) at all times be made available for recreation purposes to all members of the general public without distinction or discrimination, and no person shall, on the ground of race, color, national origin, handicap, or age be excluded from participation in, be denied the benefits of, or be subjected to

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discrimination in the use of said area, in full compliance with the provisions of Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 200d et seq. (1976)), Part 1302 of Title 18 of the Code of Federal Regulations, Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794 (1976)), and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 et seq. (1976)), which provisions are incorporated herein and made a part hereof. All future amendments to the aforesaid acts and regulations shall automatically become parts of this agreement.

In the event that 33 Bridge, their successors, agents, or assigns shall cease to use such commercial recreational site for such purposes for a period of one contract year of the term hereof, or regardless of the time period, initiate use thereof for some other purpose, or shall abandon such site or commit any breach of either of the foregoing conditions, in whole or in part, then County, TVA, or their successors or assigns, may terminate this agreement by written notices to 33 Bridge, its successors, agents, or assigns. Such termination shall be effective as of the date of such notice; provided, however, that 33 Bridge, its successors, agents, or assigns, shall have the right during a period of 90 days immediately following such termination date to remove any improvements placed by any of them on the tract in accordance with article 14 hereof. Any failure of County and TVA, their successors and assigns, to exercise such power of termination shall not be construed as a waiver of any of the conditions or of the rights hereander of County and TVA, their successors and assigns.

- RESERVED.
- 33 Bridge agrees to pay County for the use of tract XTNR-82RE payment in advance as follows:

For the first year, 2009, the rate shall be \$20,000, with annual increases of \$1,000.00 thereafter; provided, however:

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...

- 1. Payments shall be made in 12 equal monthly installments.
- 2. The entire annual rent for the last 19 years of the term shall be \$30,000.00 per year.

Upon any termination of this agreement other than for one of the reasons set out in article 2, County shall apportion on a 365-day basis the annual fee paid in advance and shall refund to 33 Bridge, its successors, agents, or assigns the uncarned portion thereof; provided, however, that County shall not be obligated to refund any amount less than one dollar (\$1). It is expressly understood and agreed that County will use all revenue derived from this agreement solely for the construction, operation, and maintenance of free public recreational facilities throughout the county.

- 5. 33 Bridge covenants and agrees to and with County that the following shall constitute real covenants which shall attach to and run with its right and interest under this agreement and shall be binding upon enyone who may hereafter be authorized to exercise such right and interest:
- (a) 33 Bridge, its agents or employees will not use or permit others to use tract XTNR-82RE for any purpose that will result in the draining or dumping into Norris Reservoir or adjacent streams of any refuse, sewage, or other material which, in the judgment of TVA, would degrade water quality to an extent that would be incompatible with the public interest; and they will control all wastes which might be discharged into the reservoir, or adjacent streams, in accordance with waste disposal plans, submitted separately for its initial installation and for each major addition thereto or modification thereof, which shall first have been approved in writing by County and TVA.
  - (b) 33 Bridge, its agents or employees will not permit or suffer any offensive use of tract XTNR-82RE or the commission of waste thereof and 33 Bridge has the sole

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responsibility of keeping said area and all improvements thereon in a safe condition and in good order and appearance; and 33 Bridge will collect and dispose of all trush, garbage, and other solid wastes accumulated or left on the area in accordance with applicable laws and regulations and with sufficient frequency to keep the area orderly and sanitary.

- (c) 33 Bridge, its agents or employees will not construct, operate, or maintain paths, walkways, roads, buildings, facilities, or structures of any nature on any portion of tract XTNR-82RE or in the waters immediately abutting thereon, except such as are constructed, operated, and maintained in accordance with plans and specifications which have first been approved in writing by County and TVA. County gives its advance consent to the construction of a restaurant, campground facilities, boat slips, boat storage facilities, and other improvements, as approved by TVA from time to time. County does hereby further acknowledge that all improvements presently on the Site have been approved by County. County shall not in any way use or permit the use of the Site in any manner inconsistent with or in violation of the terms of the Grant of Easement. County will immediately provide Marins with any notices received from TVA relating to the Site.
- (d) 33 Bridge shall use tract XPNR-82R6 (the "Site") in accordance with the regulations, guidelines and directives now or hereafter promulgated by TVA.
- (e) 33 Bridge, its agents or employees will not make space available at any time to any one individual, family, or group for the parking or other installation of mobile homes for temporary or permanent recreational or residential use or for any other purpose.
- (f) 33 Bridge, its agents or employees will maintain at their own expense the existing boat launching ramp, roads, paths, walkways, parking areas, water supply facilities, campsites, and restroom building. The existing water supply facilities will be used so ely to

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service approved public facilities on tract XTNR-82RE. Any new roads, paths, walkways, buildings, facilities, or structures of any nature will be constructed and maintained by and at the exponse of 33 Bridge.

- (g) In the event 33 Bridge, its successors, agents, or assigns refuse or fail to maintain the premises, buildings, equipment, structures, or facilities, County and/or TVA will notify 33 Bridge of such failure by letter requesting completion of the necessary work by a specified date. If such work is not completed by said date, County and/or TVA may doe the work and 33 Bridge, their successors, agents, or assigns will be required to reimburse County and/or TVA for the full expenses incurred, including applicable overhead. County and/or TVA shall have the right of determination as to when satisfactory standards of maintenance have been met; however this determination must be made by the County and/or TVA acting in good faith and not arbitrarily or capriciously.
- (h) 33 Bridge, its agents or employees will, in connection with any development activities involving approved filling and grading, establish and maintain positive drainage of the filled and graded area.
- (i) 33 Bridge, its agents or employees will not construct or install any buildings or other structures on any portion of the site located below the 1044-foot contour elevation except approved non-habitable structures, facilities, and improvements not subject to serious damage if temporarily flooded, such as roads, drives, parking areas, playgrounds, tennis and shuffleboard courts, dry storage buildings for boats, and camping facilities.
- (j) 33 Bridge, their agents or employees shall operate and maintain a marine sanitation pump-out system on or fronting tract XTNR-82RE in accordance with plans and specifications which have first been approved in writing by County, TVA, and other involved

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Federal. State of local agencies. Said pump-out system will be used to dispose of waste contained in marine sunitation devices installed on certain existing vessels to comply with the requirements of the United States Coast Guard regulations set pursuant to Section 159 of Title 33 of the Code of Federal Regulations.

- (k) 33 Bridge will observe and abide by the conditions set forth in article 2 of this agreement.
- 6. This agreement is made subject to any and all rights in the affected land which may exist in third parties to rights of way, easements or rights for roads, utilities, or other purposes.
- 7. 33 Bridge understand and agree that the United States of America, as fee owner, retains for itself and for TVA as its Agent the unqualified and unrestricted rights, at any and all times and from time to time, to draw down Norris Reservoir and to fluctuate the level thereof in any manner which they or either of them may consider necessary or desirable in their or either's sole discretion, and to temporarily and intermittantly flood all portions of the area tying below the 1044-foot contour and facilities constructed thereon by 33 Bridge, its successors, agents, assigns, or employees with water from any source or sources.
- 8. 33 Bridge understands and agrees that nothing in this instrument shall be construed as nullifying or affecting in any way the United States of America's right as fee owner or TVA's right as its Agent, without limitation by reason of specification, to enter in, upon, over, and across any and all portions of tract XTNR-82RE for the purpose of carrying out any part of its statutory program for devolopment, including TVA's right to enter into all buildings, structures, improvements, and facilities hereafter located on any of said land for the purpose of

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inspecting said buildings, structures, improvements, and facilities and operations thereon and therein.

- 9. County shall have and hereby expressly reserves to and for itself, its successors, assigns, servants, and agants the right to enter in, upon, over and across any and all portions of tract XTNR-82RE for the purposes of inspecting all of 33 Bridge's operations therein and thereon, together with the further right to enter upon, over, and across any and all of said lands, adjoining waters, buildings, and other facilities for the purpose of maintaining them should 33 Bridge neglect or fail to complete any and all necessary maintenance required by County or TVA pursuant to Article 5, paragraph (g), of this Use Agreement; provided, however, that County shall make reasonable efforts to minimize adverse effects upon 33 Bridge's use, operation, and development of said area for the purposes herein defined. All these rights shall be exercised free of any charge to County by 33 Bridge.
- 10. County and TVA do not warrant or represent that tract XTNR-82RE or any means of ingress thereto or egress therefrom to be safe, healthful, adequate, or sultable for the purposes for which they are intended or for which they may be used under the terms of this agreement. 33 Bridge covenants and agrees to maintain the premises in a safe and orderly condition, to assume all responsibility for such maintenance, and to indemnify County and TVA against, and save them and each of them harmless from all claims, damages, demands, actions, costs, and charges to which they or either of them or 33 Bridge may be subject or may have to pay by reason of any injury to any person or property, or loss of life or property, suffered or sustained by all parties whomsoever, resulting from or in any way connected with the condition or use of tract XTNR-82RE, including any means of ingress thereto or egress therefrom except liability for personal

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injuries, property damage, or loss of life or property caused by the sole negligence of County or TVA.

- 11. 33 Bridge will acquire at the time this agreement becomes effective and continue in force at all times this or subsequent agreements are in force, not less than \$1,000,000 in public liability insurance with a good and reputable company or companies, acceptable to County and TVA in which County, TVA, and the United States are included as named insureds, which insurance policy or policies shall indomnify County, TVA, the United States, and 33 Bridge against all claims, damages, demands, actions, costs, and charges to which they or any of them may be subject or may have to pay by reason of injury to any person or property, or loss of life or property, suffored or sustained by any party or parties whoseever, resulting from or in any way connected with the condition or use of tract XTNR-82RE, including any means of ingress or egress. County or TVA may by written notice require 33 Bridge to increase the amount of public liability insurance carried hereunder not oftener than once annually in an amount corresponding to the porcentage increase in the Bureau of Labor Statistics' Consumer Price Index since the date of this agreement or the last previous such adjustment hereunder, as the case may be,
- 12. Neither this agreement nor any interest therein may be assigned or transferred by 33 Bridge nor may tract XTNR-82RE or any of it be leased in whole or in part, nor the use of said area or any of it be granted by license, permit, or other agreement, unless 33 Bridge shall have secured written permission from County and TVA prior to such assignment, transfer, lease, license, permit or agreement. Terms of any such agreement may not extend beyond the expiration date of this agreement or subsequent approved extensions. Any assignment, transfer, lease, license, permit, or agreement granted or issued by 33 Bridge without first obtaining the written consent of County and TVA shall be void and of no effect.

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- 13. Nothing in this use agreement shall be construed to constitute 33 Bridge the agent, employee, or servant of County for any purpose whatsoever, and all persons employed or whose services are utilized by 33 Bridge on or about tract XTNR-82RE shall be, in all respects, 33 Bridge' employees or agents only.
- Any structures and facilities constructed upon tract XTNR-82RE or the adjacent waters by 33 Bridge, its agents, or employees, pursuant to this agreement shall be and remain the property of 33 Bridge, and may be removed therefrom on or before or within ninety (90) days after expiration or termination of this agreement. Any such property not so removed after ninety (90) days following such expiration of termination shall be considered as abandoned, and title to such property shall automatically pass to County without further consideration; provided, however, that if County or TVA desire the removal of any such structures or facilities, 33 Bridge, upon written notice from County or TVA to that effect, shall tear down and/or remove any such structure or facility designated by County or TVA not later than ninety (90) days after delivery of said notice. 33 Bridge shall promptly repair any damage to United States of America's lands resulting from the erection, installation, tearing down, or removal of said structures or equipment and shall tosse said lands in a clean and orderly condition free of all debris and construction materials. If such work is not completed within the designated time period, County and/or TVA may do the work and 33 Bridge, their agents, successors, or assigns will be required to reimburse County and/or TVA for the full expenses incurred, including applicable overhead. All such property constructed, erected, or installed in, upon, or adjacent to tract XTNR-82RE pursuant to this agreement shall be at the sole risk of 33 Bridge.
- 15. In all matters resulting to this agreement, except as otherwise herein provided, the Mayor of Union County will act as agent for County, subject to the approval of the County

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Legislative Body, unless another representative is designated by the action of the County Court, taking in regular or called special session, and unless and until County shall notify 33 Bridge in writing that another official of Union County has been so empowered to act for County. In all matters relating to this agreement, James Elwood Permington, shall act for 33 Bridge. All notices under the terms of this agreement addressed by either party to the other shall be in writing. Delivery of all such matters to the principal office of 33 Bridge at the rented premises shall constitute notice to 33 Bridge. Delivery of notice to the office of the Mayor, Counthouse, Maynardville, Tennessee, shall constitute notice to County. In all matters relating to the use of tract XTNR-82RE, except as otherwise specifically provided herein, the Manager of Properties. Bestern District, Morristown, Tennessee, shall act for the United States of America and TVA unless and until TVA shall notify County and 33 Bridge in writing that another official has been empowered to perform said function. All notices to 33 Bridge shall be sent or delivered as follows:

C/O James Elwood Pennington

133 Wilbrook Lane

Clinton, Tennessee 37716

And with copies of all such notices being sent to:

Raymond E. Lacy

Attorney at Law

Suite 2102 Riverview Tower

900 S. Gay Street

Knoxville, Tennessen 37902

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16. 33 Bridge shall have the option to renew for two additional terms of 10 years each. Such option shall be exercised automatically without notice unless written notice to the contrary given to County and TVA not later than 18 months before the expiration of the than existing term stating an intention not to renew. The County shall timely give to TVA any required notice of the exercise of the County's right to renew its grant being designated as Contract TV-49980A. County will not amend, terminate or modify the terms of the Grant of Easement so as to a ter the rights of 33 Bridge, as provided in this Use Agreement, without the written consent of 33 Bridge.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by their duly authorized representatives this the date first above-written.

UNION COUNTY, TENNESSEE

By: James G. Lay Mayor

PENNINGTON 33 BRIDGE MARINA, INC.

V. Carne Clare Chan

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#### **ACKNOWLEDGEMENTS**

STATE OF TENNESSEE

COUNTY OF UNION

1100 LO DE DE LEUP

Personally appeared before me, the undersigned authority, a duty Commissioned Notary Public in and for the State and County aforesaid, Larry G. Lay, with whom I am personally acquamed, and who acknowledged that he executed the within instrument for the purposas therein contained, and who further acknowledged that he is the Mayor of the Maker, UNION COUNTY, STATE OF TENNESSEE or a constituent of the Maker, and is authorized by the Maker or by its constituent, the constituent being authorized by the Naker, to execute the foregoing instrument on behalf of the Maker.

Witness my hand at office this the 18th day of November 2008.

My Commission Expires: Tuly 31, 2010

STATE OF TENNESSEE

S
COUNTY OF UNION

Personally appeared before me, THE UNDERSIGNED AUTHORITY, a do

Personally appeared before me, THE UNDERSIGNED AUTHORITY, a duly Commissioned Notary Public in and for the State and County aforesaid, JAMES ELWOOD PENNINGTON with whom I am presonally acquainted, and who acknowledged that he executed the within instrument for the purposes therein contained, and who further acknowledged that he is the PRESIDENT of the Maker, PENNINGTON 33 BRIDGE MARINA, INC., or a constituent of the Maker, and is authorized by the Maker or by its constituent, the constituent being authorized by the Maker, to execute the foregoing instrument on behalf of the Maker.

Witness my hand at office this the 18th day of November, 2008.

My Commission Expires: July 31, 2010 Notary Public

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## EXHIBIT A

Description of Easement Rights of Union County, Tennessee in Certain Land in the Third Civil District of the County Affected by the Foregoing Agreement

TRACT XTNR-82RE

. .

EXHIBIT A

GRANT OF RECEENTION KASEMENT

TO

IMION COUNTY, TENNESSEE

FOR

COMMERCIAL RECREATION

Land lying in the Third Civil Biskrick of Union County,
Tennesses, on the Shores of the Gook Branch ombayment on the South side
of the Chinch River are of Nortis Lake, and impediately southwest of
the State Highway 33 bridge across the said are of the Lake, said land
being more particularly described as follows:

#### TRACT XTNR-52MK

Deginning at a potent (Coordinates: N. 713,742; B. 2,664,856) in the conterline of State Nighway 33 and in the 1044-foot contour immediately south of the south and of the State Nighway 35 bridge norces the Clinch River arm of the lake; thence with the centerline of the highway as it meanders approximately along a bearing and distance of S. 45°19'W.

1,317 foot to a point in the 1044-foot contour; thence continuing with the centerline of the highway as it meanders approximately along a bearing and distance of S. 0°49'E., 513 Hear to a point in the United States of America's line; thence leaving the centerline of the highway and with the line of the United States of America is line; thence leaving the centerline of the highway and with the line of the United States of America N. 56°33'N., 58 fact

A 16 30

to a motal marker US-TVA corner 3236-1; thoose continuing with the line of the United States of America H. 28"34"W., 252 feet to a concrete monument US-TVA corner 1409-2 on the south side of an old road; thence with the United States of America's line and the south side of an old road as it meanders approximately slong a bearing and distance of N. 71°19'W., 606 feet to a concrete movement US-TVA corner 1320-1: thence with the line of the Valted States of America S. 7°25'E., 300 fact to a concrete nomement US-TVA corner 1320-2; thence with the line of the United States of America S. 79°35'W., 293 feet to a concrete monument US-TVA corner 1412-1; thence leaving the line of the United States of America N. 22°55'W., approximately 198 feet to a point; thence s. 78°00'W., approximately 1,070 feet to a point; theate N. 15°00'W., approximately 129 feat to a point in the 1020-foot contour of Norths Reservoir; themes with the 1020-foot contour as it manders first in a northeasterly direction and them in various directions approximately 9,100 feet around the perimeter of beech leland to a point on the main channel side of said island at the head of a cove; thence leaving the 1020-foot contour and with a severance line approximately along a bearing and distance of S. 8'45'W., 497 feet to a point in the 1020-foot contour in the head of a cove on the south side of Beach Island; thence with the 1020-foot contour as it meanders first in a generally southensterly direction and then in a generally northeasterly direction approximately 4,725 feet to a point in the centerline of the State Highway 33 bridge near the south end of said bridge; thence with the contextion of said bridge and State Highway 33 as it meanders in a generally southeasterly direction approximately 255 feet to the point of beginning and containing 50.0 acres more or less.

TIGE 10 00 001615

P. 18

It is understood and agreed that the shows described concerns is granted subject to the existing rights of the State of Tonnasses in and to the right of way for State Highway 13 and to such rights as may be vested in third parties for utility rights of way.

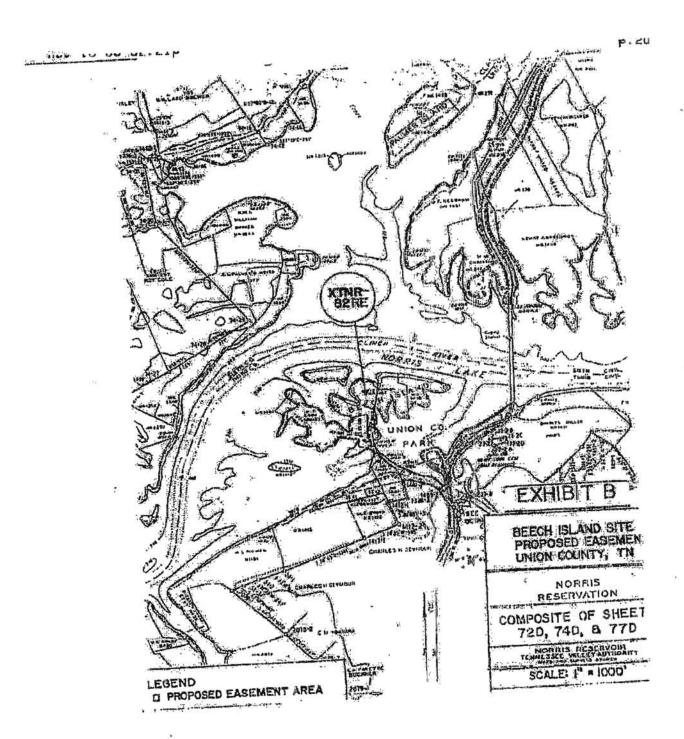
and the second of the second of the

The position of corners and directions of lines are referred to the Tennesses Coordinate System. The contour elevation is based on MSL datum as established by the USC6GS Southennoon Supplementary Adjustment of 1936.

b.12

EXHIBIT B Map

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Book MIS29 Page 570

#### EXHIBIT "B"

#### ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT

This Agreement, made and entered into by and between Pennington 33 Bridge Marina, Inc. ("Assignor"), and 33 Bridge Marina and Resort, LLC ("Assignee").

WHEREAS, Assignor has certain rights and entitlements pursuant to two (2) Use Agreements entered into with Union County, Tennessee, as amended, copies of which are attached hereto as Exhibits 1 and 2 and incorporated herein by reference; and

WHEREAS, Union County, Tennessee and TVA have approved the assignment and assumption of said Use Agreements by the Assignee; and

WHEREAS, the parties hereto are parties to that certain Asset Purchase Agreement last dated July 10, 2008, as amended, a copy of which Asset Purchase Agreement is attached hereto as Exhibit 3.

NOW, THEREFORE, for and in consideration of the purchase price paid pursuant to the Asset Purchase Agreement, as allocated, the Assignor does hereby sell, assign, transfer and set over unto the Assignee all of Assignor's right, title, interest, and benefits by, to and under the said Use Agreements and by virtue of this assignment, the Assignee does hereby accept, assume and agree to pay all obligations and perform all acts required under said Use Agreements.

This Agreement, together with the Asset Purchase Agreement and the documents contemplated and executed in connection therewith, constitute the entire agreement of the parties. This Assignment is without resource or warranty except as may be set forth in the said Asset Purchase Agreement.

DATED this 19 day of December, 2008.

By: Jame E. Pinington

33 BRIDGE MARINA AND RESORT, LLC

#### GUARANTY OF PERFORMANCE

The undersigned unconditionally guarantees payment performance by Assignee under the 

THIS INSTRUMENT PREPARED BY:

Jeffrey J. Wall, Esq. Jones, Meadows & Wall, PLLC 706 Walnut Street, Suite 500 Knoxville, Tennessee 37902 (865) 540-8777

1500051	3
26 PGS:AL-ASSIGNMENT	
MB BATCH: 38248	
03/09/2015 - 10:31:48	AM
VALUE	0.00
MORTGAGE TAX	0.00
TRANSFER TAX	0.00
RECORDING FEE	130.00
DP FEE	2.00
REGISTER'S FEE	0.00
TOTAL AMOUNT	132.00
MARY BETH	KITTS

BK/PG: TD222/265-290

#### ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT

This Assignment and Assumption of Use Agreement (this "Agreement") is made and entered into by and between **BEACH ISLAND RESORT & MARINA**, **LLC**, a Tennessee limited liability company ("Assignor") and **NORRIS INVESTMENT PARTNERS II**, a Tennessee general partnership ("Assignee") as of the date set forth below.

WHEREAS, Assignor has certain rights, entitlements and obligations pursuant to a Use Agreement entered into with Union County, Tennessee (the "County"), as amended (the "Use Agreement"), a copy of which is attached hereto as <a href="Exhibit A">Exhibit A</a> and incorporated herein by reference; and

WHEREAS, the County and the Tennessee Valley Authority ("TVA") have approved the assignment by the Assignor and assumption by the Assignee of Assignor's rights, titles and interests in the Use Agreement; and

WHEREAS, the Assignor is one of the "Selling Parties" and Assignee is the "Purchaser" (by way of assignment from Waterfront Investments, a Tennessee general partnership and an affiliate of Assignee) to that certain Asset Purchase Agreement last dated September 12, 2014 (as amended, modified, renewed and/or reinstated, the "Asset Purchase Agreement").

NOW, THEREFORE, for and in consideration of the purchase price paid pursuant to the Asset Purchase Agreement, as allocated, the Assignor does hereby sell, assign, transfer, convey and set over unto the Assignee all of Assignor's rights, titles, interests, and benefits by, to and under the Use Agreement and by virtue of this assignment, the Assignee does hereby accept, assume and agree to pay all such obligations accruing solely from and after the date hereof, and perform all acts required under the Use Agreement from and after the date hereof.

In connection with the foregoing, Assignor does expressly, for the benefit of Assignee and its partners, and all successors and assigns, represent, warrant and covenant as follows: (i) it has not received any notice from the County or any other governmental entity, municipality, instrumentality, office, department or commission (whether federal, state or local) that Assignor is in default under the Use Agreement and accordingly (ii) it has paid all monies due thereunder to the entity(ies) or person(s) so required to be paid to the date so due and no such monies paid have been returned or rejected by such payee(s) therefor for any reason and (iii) it shall promptly indemnify and/or reimburse Assignee for any such payments made, or to be made, as applicable, by Assignee that had accrued to Assignor and were not so paid by Assignor up to and including the date hereof, plus all costs and expenses incurred by Assignee in the making of such payments

JJW/MISC/POTTER/BEACH ISLAND/ TVA-UNION COUNTY CONSENTS-AGMTS/ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT TO BUYER (BEACH) F (3/15)

Book TD222 Page 265

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and/or in defending or prosecuting its rights to have Assignor so make any such payments so required under the Use Agreement and not received by the County or such other applicable payee.

This Agreement has been duly executed by an authorized representative of Assignor and Assignee as of the date set forth below.

DATED this 5 day of March, 2015.

BEACH ISLAND RESORT & MARINA, LLC, as

Assignor

By: Ponton Ned Bo

Name: Benton Ned Bass Title: Managing Member

NORRIS INVESTMENT PARTNERS II, as

Assignee

By:

Name: George L. "Boog" Potter

Title: Managing Partner

JJW/MISC/POTTER/BEACH ISLAND/ TVA-UNION COUNTY CONSENTS-AGMTS/ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT TO BUYER (BEACH) F (3/15)

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## STATE OF TENNESSEE COUNTY OF KAOX

Before me, a notary public of the state and county mentioned, personally appeared Benton Ned Bass, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who, upon oath, acknowledged such person to be the Managing Member of Beach Island Resort & Marina, LLC, the within named bargainor, a Tennessee limited liability company, and that he, as such Managing Member, executed the foregoing instrument for the purpose therein contained, by personally signing the name of the limited liability company as Managing Member.

Witness my hand and seal, at office in <u>Knox</u> County, this <u>5<sup>th</sup></u> day of March, 2015.

Notary Public

My Commission Expires:  $\frac{7}{8}/2017$ 

STATE OF TENNESSEE NOTARY PUBLIC PUBLIC MY COMMISSION EXPIRES

STATE OF TENNESSEE COUNTY OF Xnox

Before me, a notary public of the state and county mentioned, personally appeared George L. "Boog" Potter, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who, upon oath, acknowledged such person to be the Managing Partner of Norris Investment Partners II, the within named bargainor, a Tennessee general partnership, and that he, as such Managing Partner, executed the foregoing instrument for the purpose therein contained, by personally signing the name of the general partnership as Managing Partner.

Witness my hand and seal, at office in <u>Xnox</u> County, this <u>3</u> day of March, 2015.

Notary Public

My Commission Expires: 7/8/2017

JJW/MISC/POTTER/BEACH ISLAND/ TVA-UNION COUNTY CONSENTS-AGMTS/ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT TO BUYER (BEACH) F (3/15)

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### CONSENT AND ACKNOWLEDGEMENT BY UNION COUNTY

By execution hereof by a duly authorized representative of Union County, Tennessee (the "County"), the County hereby ratifies, approves and consents to the foregoing Assignment and Assumption of Use Agreement (the "Assignment") and shall hereafter recognize Norris Investment Partners II (Assignee under the Assignment) as being such counter party of the Use Agreement (as described in the Assignment and attached thereto), in lieu of and substitution for Beach Island Resort & Marina, LLC (formerly known as 33 Bridge Resort & Marina, LLC) for all purposes and effective as of the date of the Assignment. Further, if requested, the County hereby agrees to execute and deliver such documents and agreements at the reasonable request of Tennessee Valley Authority ("TVA") to accomplish the purposes herein described, including without limitation a formal request to TVA for TVA to accept and consent to such assignment and assumption herein, and to execute a Memorandum of Use Agreement and Memorandum of Easement to be recorded with the Union County Register's Office.

In addition to the foregoing, the undersigned, on behalf of the County, confirms to Assignor and Assignee that (i) the County has requested formally in writing from TVA a 10 year extension, for the period from January 10, 2019 through January 9, 2029, of the easement grant given to the County under and pursuant to that Grant of Easement from the United States of America (acting by and through TVA) to the County dated January 10, 1979, as amended, and such TVA consent has been received, with a copy being attached to this Consent and Acknowledgement; (ii) the Use Agreement is hereby extended to run concurrently with the extension by TVA of its easement grant to the County (i.e., January 10, 2019 through January 9, 2029); (iii) to the County's best knowledge, Assignor is not in default in any of its obligations under the Use Agreement which would permit the County to terminate such Use Agreement nor has Assignor failed to make any such required payments thereunder that remain due and owing and (iv) the next succeeding payment under the Use Agreement due to the County is \$2,166.67 and is due on March, 2015. This Consent and Acknowledgement has been authorized for execution pursuant to one or more resolutions passed by the Union County Commission at a meeting duly held and convened on October 14, 2014, and at which a quorum was present throughout.

By: Wichael Williams
Name: Michael Williams Dated as of: March 4, 2015

Title: Mayor

JJW/MISC/POTTER/BEACH ISLAND/ TVA-UNION COUNTY CONSENTS-AGMTS/ASSIGNMENT AND ASSUM USE AGREEMENT TO BUYER (BEACH) F (3/15)

## STATE OF TENNESSEE COUNTY OF UNION

Before me, a notary public of the state and county mentioned, personally appeared Michael Williams, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who, upon oath, acknowledged such person to be Mayor (or other officer authorized to execute the instrument) of Union County, Tennessee, the within named bargainor, and that he as such Mayor, executed the foregoing instrument for the purposes therein contained, by personally signing the name of as Mayor.

WITNESS my hand and seal, at office in Union County, this 4th day of March, M COOPER MILLIAM 2015.

Notary Public

My Commission Expires: January 15, 2019

JJW/MISC/POTTER/BEACH ISLAND/ TVA-UNION COUNTY CONSENTS-AGMTS/ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT TO BUYER (BEACH) F (3/15)

## Exhibit A

## [COPY OF 2008 USE AGREEMENT – TO BE ATTACHED PRIOR TO RECORDING]

JJW/MISC/POTTER/BEACH ISLAND/ TVA-UNION COUNTY CONSENTS-AGMTS/ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT TO BUYER (BEACH) F (3/15)

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## [COPY OF TVA CONSENT TO EXTENSION OF EASEMENT GRANT WITH UNION COUNTY – TO BE ATTACHED PRIOR TO RECORDING]

JJW/MISC/POTTER/BEACH ISLAND/ TVA-UNION COUNTY CONSENTS-AGMTS/ASSIGNMENT AND ASSUMPTION OF USE AGREEMENT TO BUYER (BEACH) F (3/15)

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B TSLAND P.Z

# USE AGREEMENT Between UNION COUNTY, TENNESSEE

PENNINGTON 33 BRIDGE MARINA, INC., MAYNARDVILLE, TENNESSEE

THIS AGREEMENT, made and entered into this day of http://www.poor. by and between UNION COUNTY, TENNESSEE (hereinafter referred to as "County"), and PENNINGTON 33 BRIDGE MARINA, INC. (hereinafter referred to as "33 Bridge").

#### WITNESSETH.

 $\dot{\text{IN}}$  CONSIDERATION of the premises and the mutual covenants herein contained, the parties hereto agree as follows:

1. County, subject to all of the terms and conditions of this agreement and a grant of easement to County by the United States of America, acting by and through its corporate agency TENNESSEE VALLEY AUTHORITY (hereinafter called "TVA"), said grant being designated as Contract TV-49980A, hereby agrees that 33 Bridge shall have the right to use for the term commencing January 9, 2009 and ending January 9, 2019 for commercial recreational purposes for the benefit and enjoyment of the general public without distinction or discrimination, in, over, and upon certain land in the Third Civil District of Union County, Tennessee, designated as tract XTNR-82RE and more particularly described in the description of the easement area attached hereto and hereby made a part hereof as Exhibit A and shown on the map attached hereto as Exhibit B, and the right to construct, operate, and maintain commercial recreation facilities approved by County and TVA under article 5(c) hereof. Under the January 10, 1979, Grant of Easement by the United States of America acting by and through TVA to Union County, the Amendment to Grant of Easement, and the Agreement for Extension of Easement

through January 9, 2019, the County has the option to extend the said easement for two additional 10 year terms through January 9, 2039. This agreement is executed subject to County's receipt of an extension of said easement for the two additional 10 year terms, and County will exercise the options and use all reasonable efforts to obtain TVA's recognition and consent to the extension of the said easement granted to the County through January 9, 2039, however, 33 Bridge will pay all expenses incurred by County in obtaining said extensions.

Furthermore, the right to construct, operate, and maintain, at locations and in accordance with plans approved in advance by County and TVA, water use facilities on and over the adjoining land lying between the 1020-foot contour elevation and the adjacent waters of the lake and in and on such waters; and the further right of suitable ingress and ogress over said adjoining land to and from the waters of the lake and to and from all structures, facilities, and improvements maintained in, on, or over said land or waters pursuant to the rights herein conveyed, all upon the express agreement by 33 Bridge that said rights shall be subject to and shall not in any way interfere with TVA's statutory program for river control and development, including, but without limitation by reason of enumeration, TVA's right to flood the land lying below elevation 1044 or to do anything which TVA deems necessary or desirable in the promotion of vector control, flood control, navigation, or other programs; and TVA shall not be liable for any loss or damage resulting therefrom.

2. This entire agreement is expressly made upon and subject to the conditions that tract XTNR-82RE shall (a) be used solely for commercial recreation purposes; and (b) at all times be made available for recreation purposes to all members of the general public without distinction or discrimination, and no person shall, on the ground of race, color, national origin, handicap, or age be excluded from participation in, be denied the benefits of, or be subjected to

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discrimination in the use of said area, in full compliance with the provisions of Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 200d et seq. (1976)), Part 1302 of Title 18 of the Code of Federal Regulations, Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794 (1976)), and the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 et seq. (1976)), which provisions are incorporated herein and made a part hereof. All future amendments to the aforesaid acts and regulations shall automatically become parts of this agreement.

In the event that 33 Bridge, their successors, agents, or assigns shall cease to use such commercial recreational site for such purposes for a period of one contract year of the term hereof, or regardless of the time period, initiate use thereof for some other purpose, or shall abandon such site or commit any breach of either of the foregoing conditions, in whole or in part, then County, TVA, or their successors or assigns, may terminate this agreement by written notice to 33 Bridge, its successors, agents, or assigns. Such termination shall be effective as of the date of such notice; provided, however, that 33 Bridge, its successors, agents, or assigns, shall have the right during a period of 90 days immediately following such termination date to remove any improvements placed by any of them on the tract in accordance with article 14 hereof. Any failure of County and TVA, their successors and assigns, to exercise such power of termination shall not be construed as a waiver of any of the conditions or of the rights hereunder of County and TVA, their successors and assigns.

- 3. RESERVED.
- 33 Bridge agrees to pay County for the use of tract XTNR-82RE payment in advance as follows:

For the first year, 2009, the rate shall be \$20,000, with annual increases of \$1,000.00 thereafter; provided, however:

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- 1. Payments shall be made in 12 equal monthly installments.
- 2. The entire annual ront for the last 19 years of the term shall be \$30,000.00 per year.

Upon any termination of this agreement other than for one of the reasons set out in article 2, County shall apportion on a 365-day basis the annual fee paid in advance and shall refund to 33 Bridge, its successors, agents, or assigns the uncarned portion thereof; provided, however, that County shall not be obligated to refund any amount less than one dollar (\$1). It is expressly understood and agreed that County will use all revenue derived from this agreement solely for the construction, operation, and maintenance of free public recreational facilities throughout the county.

- 5. 33 Bridge covenants and agrees to and with County that the following shall constitute real covenants which shall attach to and run with its right and interest under this agreement and shall be binding upon enyone who may hereafter be authorized to exercise such right and interest:
- (a) 33 Bridge, its agents or employees will not use or permit others to use tract XTNR-82RE for any purpose that will result in the draining or dumping into Norris Reservoir or adjacent streams of any refuse, sewage, or other material which, in the judgment of TVA, would degrade water quality to an extent that would be incompatible with the public interest; and they will control all wastes which might be discharged into the reservoir, or adjacent streams, in accordance with waste disposal plans, submitted separately for its initial installation and for each major addition thereto or modification thereof, which shall first have been approved in writing by County and TVA.
  - (b) 33 Bridge, its agents or employees will not permit or suffer any offensive use of tract XTNR-82RE or the commission of waste thereof and 33 Bridge has the sole

responsibility of keeping said area and all improvements thereon in a safe condition and in good order and appearance; and 33 Bridge will collect and dispose of all trush, garbage, and other solid wastes accumulated or left on the area in accordance with applicable laws and regulations and with sufficient frequency to keep the area orderly and sanitary.

- (c) 33 Bridge, its agents or employees will not construct, operate, or maintain paths, walkways, roads, buildings, facilities, or structures of any nature on any portion of tract XTNR-82RE or in the waters immediately abutting thereon, except such as are constructed, operated, and maintained in accordance with plans and specifications which have first been approved in writing by County and TVA. County gives its advance consent to the construction of a restaurant, campground facilities, boat slips, boat storage facilities, and other improvements, as approved by TVA from time to time. County does hereby further acknowledge that all improvements presently on the Site have been approved by County. County shall not in any way use or permit the use of the Site in any manner inconsistent with or in violation of the terms of the Grant of Easement. County will immediately provide Marina with any notices received from TVA relating to the Site.
- (d) 33 Bridge shall use tract XPNR-82RB (the "Site") in accordance with the regulations, guidelines and directives now or hereafter promulgated by TVA.
- (e) 33 Bridge, its agents or employees will not make space available at any time to any one individual, family, or group for the parking or other installation of mobile homes for temporary or permanent recreational or residential use or for any other purpose.
- (f) 33 Bridge, its agents or employees will maintain at their own expense the existing boat launching ramp, roads, paths, walkways, parking areas, water supply facilities, campsites, and restroom building. The existing water supply facilities will be used solely to

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service approved public facilities on tract XTNR-82RE. Any new roads, paths, walkways, buildings, facilities, or structures of any nature will be constructed and maintained by and at the expense of 33 Bridge.

- (g) In the event 33 Bridge, its successors, agents, or assigns refuse or fail to maintain the premises, buildings, equipment, structures, or facilities, County and/or TVA will notify 33 Bridge of such failure by letter requesting completion of the necessary work by a specified date. If such work is not completed by said date, County and/or TVA may doe the work and 33 Bridge, their successors, agents, or assigns will be required to reimburse County and/or TVA for the full expenses incurred, including applicable overhead. County and/or TVA shall have the right of determination as to when satisfactory standards of maintenance have been met; however this determination must be made by the County and/or TVA acting in good faith and not arbitrarily or capriclously.
- (h) 33 Bridge, its agents or employees will, in connection with any development activities involving approved filling and grading, establish and maintain positive drainage of the filled and graded area.
- (i) 33 Bridge, its agents or employees will not construct or install any buildings or other structures on any portion of the site located below the 1044-foot contour elevation except approved non-habitable structures, facilities, and improvements not subject to serious damage if temporarily flooded, such as roads, drives, parking areas, playgrounds, tennis and shuffleboard courts, dry storage buildings for boats, and camping facilities.
- (j) 33 Bridge, their agents or employees shall operate and maintain a marine sanitation pump-out system on or fronting tract XTNR-82RE in accordance with plans and specifications which have first been approved in writing by County, TVA, and other involved

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Federal. State of local agencies. Said pump-out system will be used to dispose of waste contained in marine sanitation devices installed on certain existing vessels to comply with the requirements of the United States Coast Guard regulations set pursuant to Section 159 of Title 33 of the Code of Federal Regulations.

- (k) 33 Bridge will observe and abide by the conditions set forth in article 2 of this agreement.
- 6. This agreement is made subject to any and all rights in the affected land which may exist in third parties to rights of way, easements or rights for roads, utilities, or other purposes.
- 7. 33 Bridge understand and agree that the United States of America, as fee owner, retains for itself and for TVA as its Agent the unqualified and unrestricted rights, at any and all times and from time to time, to draw down Norris Reservoir and to fluctuate the level thereof in any manner which they or either of them may consider necessary or desirable in their or either's sole discretion, and to temporarily and intermittantly flood all portions of the area lying below the 1044-foot contour and facilities constructed thereon by 33 Bridge, its successors, agents, assigns, or employees with water from any source or sources.
- 8. 33 Bridge understands and agrees that nothing in this instrument shall be construed as nullifying or affecting in any way the United States of America's right as fee owner or TVA's right as its Agent, without limitation by reason of specification, to enter in, upon, over, and across any and all portions of tract XTNR-82RE for the purpose of carrying out any part of its statutory program for devolopment, including TVA's right to enter into all buildings, structures, improvements, and facilities hereafter located on any of said land for the purpose of

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inspecting said buildings, structures, improvements, and facilities and operations thereon and therein.

- 9. County shall have and hereby expressly reserves to and for itself, its successors, assigna, servants, and agents the right to enter in, upon, over and across any and all portions of tract XTNR-82RE for the purposes of inspecting all of 33 Bridge's operations therein and thereon, together with the further right to enter upon, over, and across any and all of said lands, adjoining waters, buildings, and other facilities for the purpose of maintaining them should 33 Bridge neglect or fail to complete any and all necessary maintenance required by County or TVA pursuant to Article 5, paragraph (g), of this Use Agreement, provided, however, that County shall make reasonable efforts to minimize adverse effects upon 33 Bridge's use, operation, and development of said area for the purposes herein defined. All these rights shall be exercised free of any charge to County by 33 Bridge.
- 10. County and TVA do not warrant or represent that tract XTNR-82RE or any means of ingress thereto or egress therefrom to be safe, healthful, adequate, or sultable for the purposes for which they are intended or for which they may be used under the terms of this agreement. 33 Bridge covenants and agrees to maintain the premises in a safe and orderly condition, to assume all responsibility for such maintenance, and to indemnify County and TVA against, and save them and each of them harmless from all claims, damages, demands, actions, costs, and charges to which they or either of them or 33 Bridge may be subject or may have to pay by reason of any injury to any person or property, or loss of life or property, suffered or sustained by all parties whomsoever, resulting from or in any way connected with the condition or use of tract XTNR-82RE, including any means of ingress thereto or egress therefrom except liability for personal

....

injuries, property damage, or loss of life or property caused by the sole negligence of County or TVA.

- 11. 33 Bridge will acquire at the time this agreement becomes effective and continue in force at all times this or subsequent agreements are in force, not less than \$1,000,000 in public liability insurance with a good and reputable company or companies, acceptable to County and TVA in which County, TVA, and the United States are included as named insureds, which insurance policy or policies shall indemnify County, TVA, the United States, and 33 Bridge against all claims, damages, demands, actions, costs, and charges to which they or any of them may be subject or may have to pay by reason of injury to any person or property, or loss of life or property, suffered or sustained by any party or parties whosoever, resulting from or in any way connected with the condition or use of tract XTNR-82RE, including any means of ingress or egress. County or TVA may by written notice require 33 Bridge to increase the amount of public liability insurance carried hereunder not oftener than once annually in an amount corresponding to the percentage increase in the Bureau of Labor Statistics' Consumer Price Index since the date of this agreement or the last previous such adjustment hereunder, as the case may be.
- 12. Neither this agreement nor any interest therein may be assigned or transferred by

  33 Bridge nor may tract XTNR-82RE or any of it be leased in whole or in part, nor the use of
  said area or any of it be granted by license, permit, or other agreement, unless 33 Bridge shall
  have secured written permission from County and TVA prior to such assignment, transfer, lease,
  license, permit or agreement. Terms of any such agreement may not extend beyond the
  expiration date of this agreement or subsequent approved extensions. Any assignment, transfer,
  lease, license, permit, or agreement granted or issued by 33 Bridge without first obtaining the
  written consent of County and TVA shall be void and of no effect.

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- 13. Nothing in this use agreement shall be construed to constitute 33 Bridge the agent, employee, or servant of County for any purpose whatsoever, and all persons employed or whose services are utilized by 33 Bridge on or about tract XTNR-82RE shall be, in all respects, 33 Bridge' employees or agents only.
- Any structures and facilities constructed upon tract XTNR-82RE or the adjacent waters by 33 Bridge, its agents, or employees, pursuant to this agreement shall be and remain the property of 33 Bridge, and may be removed therefrom on or before or within ninety (90) days after expiration or termination of this agreement. Any such property not so removed after ninety (90) days following such expiration of termination shall be considered as abandoned, and title to such property shall automatically pass to County without further consideration; provided, however, that if County or TVA desire the removal of any such structures or facilities, 33 Bridge, upon written notice from County or TVA to that effect, shall tear down and/or remove any such structure or facility designated by County or TVA not later than ninety (90) days after delivery of said notice. 33 Bridge shall promptly repair any damage to United States of America's lands resulting from the erection, installation, tearing down, or removal of said structures or equipment and shall lease said lands in a clean and orderly condition free of all debris and construction materials. If such work is not completed within the designated time period, County and/or TVA may do the work and 33 Bridge, their agents, successors, or assigns will be required to reimburse County and/or TVA for the full expenses incurred, including applicable overhead. All such property constructed, erected, or installed in, upon, or adjacent to tract XTNR-82RE pursuant to this agreement shall be at the sole risk of 33 Bridge.
- 15. In all matters resulting to this agreement, except as otherwise herein provided, the Mayor of Union County will act as agent for County, subject to the approval of the County

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Legislative Body, unless another representative is designated by the action of the County Court, taking in regular or called special session, and unless and until County shall notify 33 Bridge in writing that another official of Union County has been so empowered to act for County. In all matters relating to this agreement, James Elwood Pennington, shall act for 33 Bridge. All notices under the terms of this agreement addressed by either party to the other shall be in writing. Delivery of all such matters to the principal office of 33 Bridge at the rented premises shall constitute notice to 33 Bridge. Delivery of notice to the office of the Mayor, Courthouse, Maynardville, Tannessee, shall constitute notice to County. In all matters relating to the use of tract XTNR-82RB, except as otherwise specifically provided herein, the Manager of Properties, Eastern District, Morristown, Tennessee, shall act for the United States of America and TVA unless and until TVA shall notify County and 33 Bridge in writing that another official has been empowered to perform said function. All notices to 33 Bridge shall be sent or delivered as follows:

C/O James Elwood Pennington

133 Wilbrook Lane

Clinton, Tennessee 37716

And with copies of all such notices being sent to:

Raymond E. Lacy

Attorney at Law

Suite 2102 Riverview Tower

900 S. Gay Street

Knoxville, Tennessee 37902

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each. Such option shall be exercised automatically without notice unless written notice to the contrary given to County and TVA not later than 18 months before the expiration of the then existing term stating an intention not to renew. The County shall timely give to TVA any required notice of the exercise of the County's right to renew its grant being designated as Contract TV-49980A. County will not amend, terminate or modify the terms of the Grant of Easement so as to alter the rights of 33 Bridge, as provided in this Use Agreement, without the written consent of 33 Bridge.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by their duly authorized representatives this the date first above-written.

UNION COUNTY, TENNESSEE

PENNINGTON 33 BRIDGE MARINA, INC.

Can Plant Qui

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#### **ACKNOWLEDGEMENTS**

STATE OF TENNESSEE

COUNTY OF UNION

Personally appeared before me, the undersigned authority, a duly Commissioned Notary Public in and for the State and County aforesaid, Larry G. Lay, with whom I am personally equiamted, and who acknowledged that he executed the within instrument for the purposes therein contained, and who further acknowledged that he is the Mayor of the Maker, UNION COUNTY, STATE OF TENNESSEE or a constituent of the Maker, and is authorized by the Maker or by its constituent, the constituent being authorized by the Maker, to execute the foregoing instrument on behalf of the Maker.

Witness my hand at office this the 18th day of November ... 2008. My Commission Expires July 31,

ş STATE OF TENNESSEE COUNTY OF UNION

Personally appeared before me, THE UNDERSIGNED AUTHORITY, a duly Commissioned Notary Public in and for the State and County aforesald, JAMES ELWOOD PENNINGTON with whom I am personally acquainted, and who acknowledged that he executed the within instrument for the purposes therein contained, and who further acknowledged that he is the PRESIDENT of the Maker, PENNINGTON 33 BRIDGE MARINA, INC., or a constituent is the PRESIDENT of the Maker, the Maker or by its constituent, the constituent being of the Maker, and is authorized by the Maker or by its constituent, the constituent being authorized by the Maker, to execute the foregoing instrument on behalf of the Maker.

Witness my hand at office this the 18th day of November,

2010 Notary Public

My Commission Expires: July 31,

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7000 pc 00 pc.cop

# EXHIBIT A

Description of Easement Rights of Union County, Tennessee in Certain Land in the Third Civil District of the County Affected by the Foregoing Agreement

TRACT XTNR-82RB

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EXHIBIT A

GRANT OF RECREATION MASCHENT

TO

UNION COUNTY, TENNESSEE

FOR

COMMERCIAL RECREATION

Land lying in the Third Civil District of Union County,

Tennessee, on the shores of the Cook Branch ombayment on the south side
of the Clinch River are of Norris Lake, and insediately southwest of
the State Highway 33 bridge across the said are of the Lake, said lond
being more particularly described as follows:

#### TRACT XTNR-52RM

Deginning at a point (Coordinates: N. 713,742; E. 2.664.856) in the conterline of State Mighway 33 and in the 1044-foot contout immediately south of the south and of the State Mighway 33 bridge across the Clinch River arm of the lake; thence with the conterline of the highway as it meanders approximately along a bearing and distance of S. 45°19'W., 1,317 feet to a point in the 1044-foot contour; thence continuing with the centerline of the highway as it meanders approximately along a bearing and distance of S. 0°49'W., 513 feet to a point in the United States of America's line; thence leaving the centerline of the highway and with the line of the United States of America N. 56°33'W., 58 feet

to a metal marker US-TVA corner 5236-1; thence continuing with the line of the United States of America N. 28"34"W., 252 feet to a concretu monument US-TVA corner 1409-2 on the south side of an old road; thence with the United States of America's line and the south side of an old road as it meanders approximately along a bearing and distance of N. 71°19'W., 606 feet to a concrete monument US-TVA corner 1320-1: thance with the line of the United States of America S. 7°25'E., 300 fact to a concrete nonument US-TVA corner 1320-2; thence with the line of the United States of America S. 79"35'W., 293 feet to a concrete monument US-TVA corner 1412-1; thence leaving the line of the United States of America N. 22°55'W., approximately 198 feet to a point; thence s. 78°00'W., approximately 1,070 feet to a point; thence N. 15°00'W., approximately 129 feet to a point in the 1020-feet contour of Nortis Reservoir; thence with the 1020-foot contour as it manders first in a northeasterly direction and then in various directions approximately 9,100 feet around the perimeter of Beoch foland to a point on the main channel side of said island at the head of a cove; thence leaving the 1020-foot contour and with a saverance line approximately along a bearing and distance of S. 8'45'W., 497 feet to a point in the 1020-foot contour in the head of a cove on the south side of Beech Island; thence with the 1020-foot contour as it meanders first in a generally southensterly direction and then in a generally northeasterly direction approximately 4,725 feet to a point in the centerline of the State Highway 33 bridge near the south end of said bridge; thence with the contextion of until bridge and State Highway 33 as it meanders in a generally southeasterly direction approximately 255 feet to the point of beginning and containing 50.0 acres more or less.

ALCO TO DESCRIP

It in understand and agreed that the above described annewed is granted subject to the existing rights of the State of Tennessee in and to the right of way for State Highway 33 and to such rights as may be vested in third parties for utility rights of way.

The position of corners and directions of lines are referred to the Tennesses Coordinate System. The contour elevation is based on MSL decem as established by the USCSGS Southenstern Supplementary Adjustment of 1936.

Book TD222 Page 288

P. 18

p.19

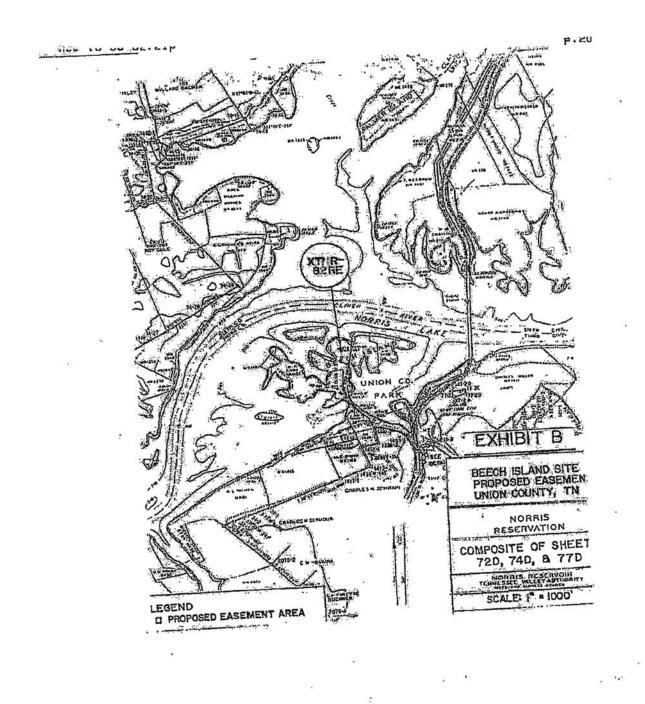
EXHIBIT B Map

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\* \* \*

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Book TD222 Page 290

A **Motion** was made by **R.L. Jones** and **Seconded** by **Janet Holloway** to approve Resolution No. 01 02-28-2022 and Resolution No. 02 02-28-2022, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:**Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

v. The Lewis Group Architects, Inc. – No action was taken due to lack of a motion.

# 12. Union County Audit Committee – FY21 Audit Report

Union County Audit Committee

February 28, 2022

To The Honorable Union County Commission,

This letter is to inform you of the discharge of our duties as the Union County Audit Committee as required by our charter.

As part of these duties we have examined the financial statements of Union County based on the independent auditor's report and our review and they appear to be fairly presented.

Based on our assessment, the independent auditors of the county appear to be independent of county management and professionally competent.

Based on this committee's review and observations, the only noted weakness in the county's finances are that the Register of Deeds has not filed the state and county collections reports and paid the state and county collections in compliance with state statute and that this office had not reconciled their bank statements and general ledger.

We, the audit committee, are working with Mayor Jason Bailey as well as Amy Sosville, Legislative Auditor and the Tennessee Department of Revenue to get the collections reports filed and paid. We will also address this issue again at our next required meeting.

Sincerely, The Union County Audit Committee

Sidney Jessee, Jr., Chairperson Jennifer Garren, Committee Member Gail Corum, Committee Member

#### Attachments

Audit Committee Meeting Minutes from February 8, 2022 Summary of Audit Findings for fiscal year ended 6/30/21

> Union County Audit Committee Meeting Minutes February 8, 2022 at 9:00 a.m. Office of Gail Corum

#### Present:

Sidney Jessee, Jr., Committee Chairman Jennifer Garren, Committee Member Gail Corum, Committee Member Mayor Jason Bailey Amy Sosville, Legislative Auditor Mark Treece, Legislative Audit Manager Morgan Venturella, Auditor

Chairman Sidney Jessee called the meeting to order.

A motion was made by Jennifer Garren and seconded by Gail Corum to approve the minutes from the last meeting. The motion was passed by majority vote.

Amy Sosville, CPA, Legislative Auditor, presented the audit report to the committee. The audit findings were that the Office of the Union County Register of Deeds state and county collections were not reported and paid in compliance with state statute. The Register of Deeds office also had a finding of accounting deficiency due to the bank statements not being reconciled. The finding that state and county collections were not reported and paid in compliance with state statute is a significant deficiency finding per the State of Tennessee.

Due to the collections not being reported and turned over to the State, the State has the right to and will charge penalty and interest on the outstanding balances.

The auditors could not make contact with the Union County Register of Deeds, Mary Beth Kitts. They attempted to initiate phone calls, schedule meetings and even sent registered letters by the United States Postal Service which were returned due to Mrs. Kitts not picking them up at the Post Office. Because of this, Mayor Jason Bailey had to issue the management response to the auditors regarding the findings in this office.

Mayor Bailey has spoken to the Tennessee Department of Revenue regarding the issue of the collections not being reported and paid to the State. Per the representative of the Tennessee Department of Revenue, no reports have been filed and no collections paid for July, August, September, October, November and December of 2021 as well as January of 2022. Based on the collections by the Register of Deeds office, the amount owed for July 2021 is \$72,883.77, August 2021 is \$58,300.15, September 2021 is \$72,073.86, October 2021 is \$54,332.34, November 2021 is \$72,683.84, December 2021 is \$64,253.68 and January 2022 is \$46,320.29 for a total of \$440,847.93. The State has a right to charge \$65,841.67 in penalties due to the returns not being filed and the collections not being paid in a timely manner.

Committee member Jennifer Garren asked if there were sufficient funds in the Register of Deeds fee office account to pay the collections to the Tennessee Department of Revenue. Amy Sosville

stated that she had personally checked the account this morning prior to the meeting and there were sufficient funds for the collections to be paid.

Mayor Bailey has attempted to reach Register of Deeds, Mary Beth Kitts, on numerous occasions by phone calls. She has not returned phone calls to the Mayor, Union County Attorney David Myers or her own deputy, Ann Russell.

The only authorized signer on the Register of Deed's fee office Commercial Bank checking account is Mary Beth, herself. Mayor Bailey along with County Attorney Myers and Deputy Ann Russell are going to work to get the reports filed and collections paid as soon as possible.

Per Mayor Bailey's work with the Tennessee Department of Revenue, they have agreed to abate all penalties if the returns are filed and the collections are paid by February 15, 2022 saving the \$65,841.67 in penalties. The Union County Register of Deeds will still be responsible for the interest in the amount of \$8,174.47.

The other audit finding is also regarding the Register of Deeds office in that the bank account has not been reconciled. There are checks posted for a different amount than they were actually written for.

Audit Manager Mark Treece did let the audit committee know that since the failure to file the State reports and pay the collections has crossed into a new fiscal year, this will also be a finding for the 2022 audit as well.

Amy stated that the auditors were able to obtain all documentation needed to complete the audit from county management with the exception of the Union County Register of Deeds. The auditors did not encounter any resistance from county management with regards to their records requests. The records were submitted promptly and without delays. The auditors believe that the financial statements are being fairly stated and materially reflect the financial operations of the County. The auditors felt that they had sufficient time to perform their audit adequately. The auditors state they their opinion of the county's financial statements is unmodified.

The auditors were asked by the committee if they had any concerns or issues that they felt needed to be addressed by the audit committee. Amy stated that they had none. The committee members were then asked if they had any concerns that they felt needed to be addressed that had not already been discussed. The members of the audit committee had none.

The committee will present their annual report to the Union County Commission on February 28, 2022.

A motion was made by Gail Corum and seconded by Jennifer Garren to adjourn.

Sidney Jessee, Jr. Committee Chairman Gail Corum, Committee Secretary

# Summary of Audit Findings

Annual Financial Report Union County, Tennessee For the Year Ended June 30, 2021

#### Scope

We have audited the basic financial statements of Union County as of and for the year ended June  $30,\,2021.$ 

#### Results

Our report on Union County's financial statements is unmodified.

Our audit resulted in two findings and recommendations, which we have reviewed with Union County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

#### Findings

The following are summaries of the audit findings:

#### OFFICE OF REGISTER OF DEEDS

- State and county collections were not reported and paid in compliance with state statute.
- The office had accounting deficiencies.



#### UNION COUNTY, TENNESSEE

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

#### PART I. SUMMARY OF AUDITOR'S RESULTS

#### Financial Statements:

- 1. Our report on the financial statements of Union County is unmodified.
- 2. Internal Control Over Financial Reporting:

\* Material weakness identified

NO

\* Significant deficiency identified?

YES

3. Noncompliance material to the financial statements noted?

NO

#### Federal Awards:

- 4. Internal Control Over Major Federal Programs:
  - \* Material weakness identified?

NO

\* Significant deficiency identified?

NONE REPORTED

UNMODIFIED

5. Type of report auditor issued on compliance for major programs.6. Any audit findings disclosed that are required to be reported in

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

NO

- 7. Identification of Major Federal Programs:
  - $^\star$  Assistance Listings Number: 21.019

Coronavirus Relief Fund

\* Assistance Listings Number: 84.425D

COVID 19 - Education Stabilization Fund Program - Elementary and Secondary School Emergency Relief Fund (ESSER I & II)

8. Dollar threshold used to distinguish between Type A and Type B Programs.

\$750,000

9. Auditee qualified as low-risk auditee?

YES

#### PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

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Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plans whether related to the financial statements or federal awards, are presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

#### OFFICE OF REGISTER OF DEEDS

FINDING 2021-001

STATE AND COUNTY COLLECTIONS WERE NOT REPORTED AND PAID IN COMPLIANCE WITH STATE STATUTE

(Noncompliance Under Government Auditing Standards)

State realty transfer and mortgage tax collections due to the State of Tennessee and fees due to Union County were not reported and paid to the state or county in compliance with Section 67-4-213, Tennessee Code Annotated. This statute requires that all state and county funds be reported and paid to the state and the county by the 15th day of the month following collection. The register paid September 2020 fees to the county in November 2020. November 2020 through January 2021 taxes and fee collections were paid to the state and county in February 2021. As a result of the delinquent reporting, the state assessed the register interest totaling \$1,565.80. Penalties were also initially assessed but were later waived. The register paid these interest assessments from the fee and commission account of the office. Tax and fee collections for the months July 2021 through October 2021 had not been received by the state or county as of December 2, 2021. This deficiency resulted from a lack of management oversight.

#### RECOMMENDATION

The office should pay all tax and fee collections due the state and the county no later than 15 days after the end of the month in which the funds were collected as required by state statute.

# $\underline{\mathsf{MANAGEMENT'S}}\ \mathsf{RESPONSE} - \mathsf{REGISTER}\ \mathsf{OF}\ \mathsf{DEEDS}$

A management response was not provided by the register of deeds.

#### MANAGEMENT'S RESPONSE - COUNTY MAYOR

I will consult with legal counsel, County Technical Assistance Service, and the Union County Register of Deeds to determine steps to ensure that collections are turned over in a timely manner in the future.

#### FINDING 2021-002 THE OFFICE HAD ACCOUNTING DEFICIENCIES

(Internal Control – Significant Deficiency Under Government Auditing Standards)

The following deficiencies were noted during our examination of the office's accounting records.

- A. Bank statements were not accurately reconciled with the general ledger in a timely manner. The register attempted to reconcile the office bank account during the year; however, unidentified differences were not identified and corrected but were reflected as reconciling items on the bank reconciliations each month. Sound business practices dictate that bank statements should be reconciled with the general ledger monthly, and any differences should be identified and corrected promptly. It appears that no attempt has been made to reconcile bank statements for the period July 2021 through October 2021. This deficiency can be attributed to a lack of management oversight and inadequate maintenance of accounting records.
- B. Some payments made to the county and the state were not accurately posted to the accounting records. Our review of bank statements revealed that the dollar amounts on six checks made payable to the county or the state were recorded in the accounting records for different amounts than the actual checks were written. The register stated that these differences were necessary to pay the late payment assessments noted in finding 2021-001. The amounts for interest assessed by the state were subtracted from the actual amounts the checks were written, and the reduced amounts were improperly recorded in the accounting system. This deficiency can be attributed to the register's lack of understanding of accounting principles necessary to correctly account for payment of the interest assessments due to the state.

#### RECOMMENDATION

Bank statements should be reconciled with the general ledger monthly, and any differences discovered should be corrected promptly. Payments made to the state and the county should be correctly recorded in the accounting system.

#### MANAGEMENT'S RESPONSE - REGISTER OF DEEDS

A management response was not provided by the register of deeds.

#### MANAGEMENT'S RESPONSE - COUNTY MAYOR

I will consult with legal counsel, County Technical Assistance Service, and the Union County Register of Deeds to determine steps to ensure that collections are turned over in a timely manner in the future.

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#### PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2021.

# Union County, Tennessee Management's Corrective Action Plan For the Year Ended June 30, 2021

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Corrective Action Plan Page Number Title of Finding

The register of deeds did not provide a corrective action plan. The corrective action plan included in the report was submitted by the county mayor.

#### $\underline{\text{OFFICE OF REGISTER OF DEEDS-COUNTY MAYOR'S CORRECTIVE ACTION PLAN}}$

State and county collections were not reported and paid in compliance with state statute

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The office had accounting deficiencies. 2021-002

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# Jason Bailey, Ed.D. **Union County Mayor**

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901 Main Street Suite 100 Maynardville, TN 37807

(865) 992-3061

FINDING:

Corrective Action Plan

STATE AND COUNTY COLLECTIONS WERE NOT REPORTED AND PAID IN COMPLIANCE WITH STATE STATUTES

Response and Corrective Action Plan Prepared by: Jason Bailey, Union County Mayor

Person Responsible for Implementing the Corrective Action: Jason Bailey, Union County Mayor

Anticipated Completion Date of Corrective Action: December 16, 2021

Repeat Finding:

Planned Corrective Action:
I will consult with legal counsel, CTAS, and the Union County Register of Deeds to determine steps to ensure that collections are turned over in a timely manner in the future.

FINDING: THE OFFICE HAD ACCOUNTING DEFICIENCIES

Response and Corrective Action Plan Prepared by: Jason Bailey, Union County Mayor

Person Responsible for Implementing the Corrective Action: Jason Bailey, Union County Mayor

**Anticipated Completion Date of Corrective Action:** December 16, 2021

Repeat Finding:

Planned Corrective Action:

I will consult with legal counsel, CTAS, and the Union County Register of Deeds to determine steps to ensure that bank statements are reconciled in a timely manner and payments are accurately posted to the accounting records in the future. Hiran Bily

Signature:

Email:

jason.bailey@unioncountytn.gov

www.unioncountytn.gov

Website:

A **Motion** was made by **Debra Keck** and **Seconded** by **Dawn Flatford** to approve the Union County Audit Committee FY 2021 Audit Report, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** Sidney Jessee, Jr. **Motion Carried.** 

13. Approve/Disapprove Resolution to Appoint Delinquent Tax Attorney

## BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE

#### RESOLUTION

NO. <u>03 02-28-2022</u>

WHEREAS, T.C.A. Section 67-5-2404 provides that the County Trustee with the approval of the County Mayor shall choose an attorney to file a delinquent tax suit for the county between February I and April I of each year and with the compensation of the delinquent tax attorney to be determined in advance between the trustee and the attorney subject to the approval of the county legislative body; and

WHEREAS, the County Trustee with the approval of the County Mayor has selected K. David Myers to serve as delinquent tax attorney for Union County and to file a complaint for collection of the 2020 delinquent taxes with his compensation to be at the rate of ten percent (10%) of all delinquent taxes collected;

NOW, THEREFORE, this county legislative body hereby approves, confirms and ratifies the compensation of the delinquent tax attorney at the rate of ten percent (10%) of all delinquent taxes collected.

APPROVED in open meeting at Maynardville this **28th** day of February, 2022.

APPROVED:

CHAIRMAN and COUNTY/MAYO

TTEST:

COUNTY CLERK

A Motion was made by Janet Holloway and Seconded by Sidney Jessee, Jr. to Approve

Resolution No. 03 02-28-2022 to Appoint Delinquent Tax Attorney, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

mmining,

COUNTY

14. A **Motion** was made by **Sidney Jessee**, **Jr.** and **Seconded** by **R.L. Jones** to appoint Commissioner Cheryl Walker to the following boards and committees: Ambulance Board, Industrial Development Board, Solid Waste Board, 911 Board, Budget Committee, and Insurance Committee.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

#### 15. Old Business

a. Approve/Disapprove Resolution No. 04 02-28-2022 to Retain Branstetter, Stranch & Jennings, PLLC in the Opioid Litigation.



#### RETAINER AGREEMENT

This agreement is made between Branstetter, Stranch & Jennings, PLLC, and Jared Effler, District Attorney for the Eighth Judicial District, hereafter referred to as "Attorneys," and Union County, Tennessee. The terms of our representation are as follows:

# Services to be Rendered:

The legal services to be provided under this agreement are as follows:

- $1. \quad \text{Representation in a law suit relating to the opioid crisis in Tennessee, filed in Campbell County.}$
- 2. Attorneys will make best efforts in the representation and shall adhere to the Tennessee Rules of Professional Conduct in all respects.

#### **Cost of Services:**

The costs of services to be provided under this agreement are as follows:

- Attorneys will advance all litigation costs. Client has no obligation to reimburse attorneys
  for any costs of litigation, unless successful. Attorneys have the right to petition the court
  for the reimbursement of any costs associated with the litigation.
- 2. Attorneys have the right to petition the court, if successful, for attorneys' fees on the basis of fee reversal, fee shifting, or fees pursuant to a common fund. Attorneys will make every effort to avoid a contingency fee situation, but in the case of a lump sum settlement, Attorneys will be entitled to 25% of total recovery plus costs advanced in the litigation.

#### **Risk of Legal Action:**

It is impossible to predict the result of a legal action. Client recognizes that Attorneys cannot guarantee a favorable result in this case.

Client:	Firm:	Date	
KENTUCKY 515 PARK AVENUE LOUISVILLE, KY 40208 P (502) 636.4333 f (502) 636.4342	TENNESSEE THE FREEDOM CENTER 223 ROSA L. PARKS AVENUE. SUITE 200 NASHVILLE, TN 37203 P (655) 254-8801 F (615) 255-5419	OHIO 425 WALNUT STREET 5UITE 2315 CINCINNATI, 0H 45302 P (513) 381,2224 F (513) 381,2225	
	BS1FIRM.COM		

# BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE RESOLUTION

## No. <u>04 02-28-2022</u>

BE IT RESOLVED that the Union County Mayor is authorized to execute on behalf of Union County, Tennessee, the attached Retainer Agreement with Branstetter, Stranch & Jennings, PLLC, and Jared Effler, District Attorney for the Eighth Judicial District.

Motion to Adopt by: Larry Lay
Seconded by: Jeffrey Brantley
Voting for: Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill,
Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and
Cheryl Walker
Voting no: None
Passing: None
ADOPTED AND APPROVED, in open meeting at Maynardville, Tennessee, this 28 <sup>th</sup> day of February 2022.
APPROVED:
Jason Bailey, Mayor and Chairman
County Clerk  County Clerk  UNION COUNTY TENNESSEE
COUNTY * TENNESSEE *
THINING OUNTY CLERTHAN

A **Motion** was made by **Larry Lay** and **Seconded** by **Jeffrey Brantley** to Approve Resolution No. 04 02-28-2022 to Retain Branstetter, Stranch & Jennings, PLLC in the opioid litigation, as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

- 16. New Business: There was no New Business brought before County Commission in open meeting on Monday, February 28, 2022.
- 17. Addendums: There were no Addendums brought before County Commission in open meeting on Monday, February 28, 2022.

# 18. Public Comments

- a. Jim Johnson invited everyone to the Friends of Sharps Chapel meeting on March 8, 2022 at 5:30 located in the Sharps Chapel Community Building.
- b. Mary Johnson spoke on behalf of the Friends of Sharps Chapel and their opposition to the Sanfer Chicken Farm.
- c. James McGuire represented his mother, Mildred Ousley, and voiced their concerns over the Sanfer Chicken Farm.
- d. Ted Edwards spoke on his concerns and opposition to the Sanfer Chicken Farm.
- 19. A Motion was made by Debra Keck and Seconded by Sidney Jessee, Jr. to Adjourn.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.** 

Union County Commission's Regular meeting Adjourned at 8:22 P.M.