



TOWN OF ASHLAND CITY
Special called City Council Meeting
February 04, 2025
IMMEDIATELY FOLLOWING THE
WORKSHOP
Agenda

Mayor: Gerald Greer

Council Members: Tim Adkins, Nicole Binkley, Chris Kerrigan, Michael Smith, Kevin Thompson, Tony Young

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

PUBLIC HEARING

- [1.](#) City Hall Change Orders

PUBLIC FORUM

UNFINISHED BUSINESS

- [2.](#) Contract Amendments for City Hall

NEW BUSINESS

- [3.](#) CPA Services Quote
4. City Hall Bench Pew Seating

ADJOURNMENT

Those with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting, should contact the ADA Coordinator at 615-792-6455, M-F 8:00 AM – 4:00 PM. The town will make reasonable accommodations for those persons.

SPECIAL CALLED CITY COUNCIL MEETING

Date: February 4, 2025

Time: Immediately following the Workshop Meeting

Location: Thrive 55 Center

Address: 104 Ruth Dr., Ashland City



SOLOMON BUILDERS

PCCOR #025

Solomon Builders
 4539 Trousdale Drive
 Nashville, Tennessee 37204
 Phone: (615) 333-9369

Project: 23-1004 - Ashland City - City Hall
 405 North Main Street
 Ashland City, Tennessee 37015

Prime Contract Change Order Request #025: Monument Signage Changes for Big Visual Group

TO:	Town of Ashland City 233 TN Waltz Parkway, Suite 103 Ashland City, Tennessee 37015	FROM:	Solomon Builders, Inc. 4539 Trousdale Drive Nashville, Tennessee 37204
CHANGE ORDER REQUEST NUMBER / REVISION:	025 / 0	PRIME CONTRACT CHANGE ORDER:	None
STATUS:	Approved	CREATED BY:	Cody Abney (Solomon Builders, Inc.)
SCHEDULE IMPACT:		DATE CREATED:	12/19/2024
EXECUTED:	No	SIGNED CHANGE ORDER RECEIVED DATE:	
		TOTAL AMOUNT:	\$10,601.43

CHANGE ORDER REQUEST TITLE: Monument Signage Changes for Big Visual Group

CHANGE ORDER REQUEST DESCRIPTION:

CE #084 - Monument Signage Changes for Big Visual Group

This change event includes the cost impact of Ashland City change requests to the Monument Signage package. See attached.

ATTACHMENTS:

[CE 84 BVG Cost.pdf](#) , [CE 84 Ashland City Correspondence.pdf](#)

POTENTIAL CHANGE ORDERS IN THIS CHANGE ORDER REQUEST:

PCO #	Contract Company	Title	Schedule Impact	Amount
025	Town of Ashland City	Monument Signage Changes for Big Visual Group		\$10,601.43
			Total:	\$10,601.43

CHANGE ORDER REQUEST LINE ITEMS:

PCO # 025: Monument Signage Changes for Big Visual Group

#	Budget Code	Description	Amount	Small Tools and Expendables (15.00% Applies to Labor and Equipment.)	Cleanup and Dumpsters (2.00% Applies to all line item types.)	Sales and Use Tax (9.75% Applies to Equipment and Materials.)	Subtotal
1	10-10.430.01.O Signs.Other	Monument Signage Changes for Big Visual Group	\$9,605.68	\$0.00	\$192.11	\$0.00	\$9,797.79
Subtotal:			\$9,605.68	\$0.00	\$192.11	\$0.00	\$9,797.79
Gross Receipts Tax (1.00% Applies to all line item types.):							\$97.98
Insurance (1.00% Applies to all line item types.):							\$98.96
Payment and Performance Bond (1.00% Applies to all line item types.):							\$99.95
General Contractor Profit (5.02% Applies to all line item types.):							\$506.75
Grand Total:							\$10,601.43



**SOLOMON
BUILDERS**

PCCOR #025

**Joshua A. Wright (Joshua A. Wright
Architect)**

8061 Highway 41A
Cedar Hill, Tennessee 37032

Town of Ashland City

233 TN Waltz Parkway, Suite 103
Ashland City, Tennessee 37015

Solomon Builders, Inc.

4539 Trousdale Drive
Nashville, Tennessee 37204

DocuSigned by:

Cody Abney

12/19/2024

B6109F76949449D...

SIGNATURE

ITEM #2.

Cody Ahney

From: Susan Wohl <Susan.Wohl@bigvisualgroup.com>
Sent: Thursday, December 19, 2024 10:45 AM
To: Cody Ahney
Cc: Accounting
Solomon
Subject: 24-188943.pdf; 24-188943.pdf
Attachments: 24-188943.pdf; 24-188943.pdf

Cody,

I forgot to include the difference in taxes and the freight charge. I have added that below. Ashley, this will be another change order coming.

Per our conversation, the difference in prices from the 12/11/24 invoice I sent for the last change order of \$925.97, see 1st attachment, to the current one I sent yesterday, 12/18/24, see 2nd attachment, are below. It specifically affects the Monument dimensional letters (line item 8 on both invoices), the seal sign (line item 10 on the 12/11 invoice and line item 9 on the current one) Freight In and Installation.

- Monument dimensional letters – changed from 6”h to 8”h, added quantity of 2 sets with more text. Price difference: \$7463.61
 - Monument seal sign – changed size and quantity Price difference: \$424.19
 - Installation – time added Price difference: \$839.75
 - Freight In price change Price difference: \$119.00
 - Tax price change Price difference: \$759.13
- TOTAL PRICE DIFFERENCE \$9605.68**

Susan Wohl



5764 Crossings Blvd. Antioch, TN 37013
615-819-2030 **D** | 615-731-3700 **O** | 615-429-4290 **M**

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Cody Abney

From: Allen Nicholson <anicholson@ashlandcitytn.gov>
Sent: Friday, December 13, 2024 12:15 PM
To: Cody Abney; Susan Wohl
Cc: Joshua Wright; Gerald Greer; Clinton Dodson
Subject: RE: FW: LED Sign Proposals from Golden Rule Signs
Attachments: Picture1.jpg

1. Which logo seal are we using of the 2 attached? We will use the attached logo, and I thought Josh was or had this already converted? Josh, can you confirm please sir?
2. Is the cast-aluminum lettering on each side going to say:
The Town of Ashland City
Established 1856 *keep in mind "Established 1856" is also shown in the seal Mayor can you advise what you would like for this?
3. What is the size of the cast-aluminum lettering? Josh what would you recommend on this?
4. Is the cast-aluminum font going to be Arial like the new City Hall? Yes, needs to match exterior lettering of City Hall

Mayor and Josh please advise on questions two and three.

Allen Nicholson
Building & Codes Director
Town of Ashland City
233 TN Watz Pkwy, Suite 103
Ashland City, TN 37015
(615)792-4211 ext: 5244



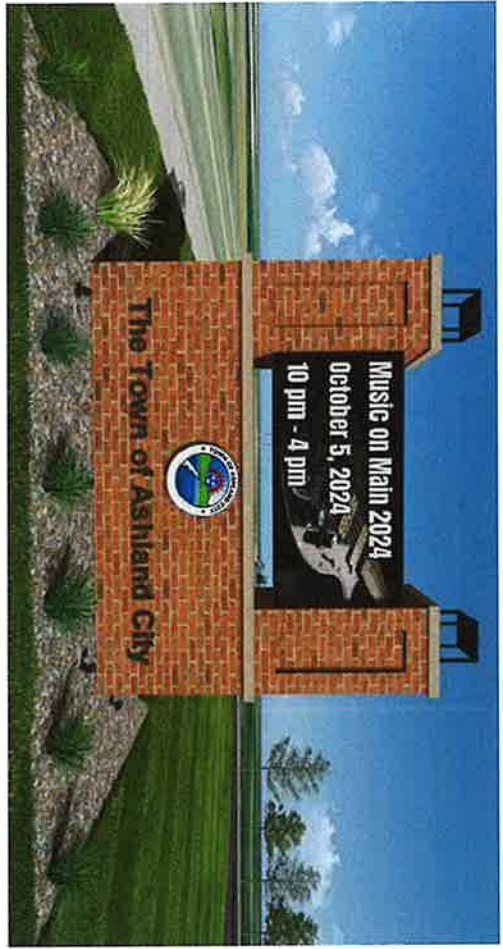
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From: Cody Abney <Cabney@solomonbuilders.com>
Sent: Friday, December 13, 2024 11:18 AM
To: Susan Wohl <Susan.Wohl@bigvisualgroup.com>; Allen Nicholson <anicholson@ashlandcitytn.gov>
Cc: Joshua Wright <josh@jlawarc.com>; Gerald Greer <ggreer@ashlandcitytn.gov>; Clinton Dodson <cdodson@solomonbuilders.com>; Cody Abney <Cabney@solomonbuilders.com>
Subject: RE: FW: LED Sign Proposals from Golden Rule Signs

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Good morning Allen, I think the only outstanding questions that Big Visual Group needs to price the monument signage changes are:

1. Which logo seal are we using of the 2 attached?
2. Is the cast-aluminum lettering on each side going to say:
The Town of Ashland City
Established 1856 *keep in mind "Established 1856" is also shown in the seal
3. What is the size of the cast-aluminum lettering?
4. Is the cast-aluminum font going to be Arial like the new City Hall?



Thanks,

Cody Abney



Address | Website | Instagram | Why We Build
C (615) 483-1527 | O (615) 333-9369

From: Susan Wohl <Susan.Wohl@bigvisualgroup.com>

Sent: Friday, December 13, 2024 10:35 AM

To: Cody Abney <Cabney@solomonbuilders.com>; Allen Nicholson <anicholson@ashlandcitytn.gov>

Subject: RE: FW: LED Sign Proposals from Golden Rule Signs

Good morning, folks. In addition to the size and content of the letters on the newly designed monument, there is a logo seal. I have two different versions of this seal, neither of which are sufficient for production, please see attached. If you can please tell me which version you want, I can send it out to be converted to the proper file for production. Thank you!

Susan Wohl



5784 Crossings Blvd. Antioch, TN 37013
615-819-2030 | 615-731-3700 | 615-429-4290

From: Cody Abney <Cabney@solomonbuilders.com>
Sent: Thursday, December 12, 2024 3:36 PM
To: Allen Nicholson <anicholson@ashlandcitytn.gov>
Cc: Susan Wohl <Susan.Wohl@bivvisualgroup.com>
Subject: RE: FW: LED Sign Proposals from Golden Rule Signs

Thanks Allen. This should get Susan what she needs

Cody Abney



From: Allen Nicholson <anicholson@ashlandcitytn.gov>
Sent: Thursday, December 12, 2024 3:31 PM
To: Cody Abney <Cabney@solomonbuilders.com>
Cc: Joshua Wright <josh@lawarc.com>; Gerald Greer <ggreer@ashlandcitytn.gov>; Susan Wohl <Susan.Wohl@bivvisualgroup.com>
Subject: RE: FW: LED Sign Proposals from Golden Rule Signs

Cody-

See my response below and Josh please correct me if I am wrong.

- That GRS is only creating the digital portion of the monument, and **not** the dimensional letters and city seal details that were included in Big Visual Group's accepted bid. We'd hate to double up on that! **GRS is not completing the letters nor the city seal.**
- From the rendering it looks like this will be a double-sided monument to be placed perpendicular to the road. The original design only called for single-sided. Do we need two sets of letters and seals? **This will be a double-sided sign so we will need two letters and seals.**

Allen Nicholson
Building & Codes Director
Town of Ashland City
233 TN Waltz Pkwy, Suite 103
Ashland City, TN 37015
(615)792-4211 ext: 5244



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From: Cody Abney <Cabney@solomonbuilders.com>
Sent: Thursday, December 12, 2024 1:35 PM
To: Allen Nicholson <anicholson@ashlandcitytn.gov>
Cc: Joshua Wright <josh@lawarc.com>; Gerald Greer <ggreer@ashlandcitytn.gov>; Susan Wohl <Susan.Wohl@bivvisualgroup.com>; Cody Abney <Cabney@solomonbuilders.com>
Subject: RE: FW: LED Sign Proposals from Golden Rule Signs

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ITEM #2.

Good afternoon Allen,

Would you be able to help answer Susan's questions highlighted below?

Thank you,

Cody Abney



From: Susan Wohl <Susan.Wohl@bigvisualgroup.com>

Sent: Wednesday, December 11, 2024 3:17 PM

To: Allen Nicholson <anicholson@ashlandcitytn.gov>

Cc: Joshua Wright <josh@lawarc.com>; Cody Abney <Cabney@solomonbuilders.com>; Gerald Greer <ggreer@ashlandcitytn.gov>

Subject: RE: FW: LED Sign Proposals from Golden Rule Signs

Hi Allen,

The pleasure was mine! It was very nice to meet you both.

- Looking at the rendering GRS Proposal #3, I want to confirm a couple of items:
- That GRS is only creating the digital portion of the monument, and **not** the dimensional letters and city seal details that were included in Big Visual Group's accepted bid. We'd hate to double up on that!
 - From the rendering it looks like this will be a double-sided monument to be placed perpendicular to the road. The original design only called for single-sided. Do we need two sets of letters and seals?

I will revise the interior sign package pricing based on the changes we discussed. It may take me a day or two to get it all worked out. I have attached the two documents you requested, the Message Schedule and the Sign Placement Map. Let me know if you have any questions!

From: Allen Nicholson <anicholson@ashlandcitytn.gov>

Sent: Wednesday, December 11, 2024 1:10 PM

To: Susan Wohl <Susan.Wohl@bigvisualgroup.com>

Cc: Joshua Wright <josh@lawarc.com>; Cody Abney <Cabney@solomonbuilders.com>; Gerald Greer <ggreer@ashlandcitytn.gov>

Subject: FW: FW: LED Sign Proposals from Golden Rule Signs

Ms. Susan-

It was a pleasure to meet you in person today.

I apologize for not keeping you informed about the changes to the exterior sign.

Attached, you will find the new design for the sign.

The lettering looks great, but we need to add "Established 1856" underneath it.

Josh, I have attached the logo for you as well. Please ensure the logo is included on the sign along with the established date.

Thank you both for your cooperation.

Allen Nicholson
Building & Codes Director
Town of Ashland City
233 TN Waltz Pkwy, Suite 103
Ashland City, TN 37015
(615)792-4211 ext: 5244



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From: Seth McNeal <seth@goldenrulesigns.com>
Sent: Thursday, October 31, 2024 3:43 PM
To: Allen Nicholson <anicholson@ashlandcitytn.gov>
Cc: Gerald Greer <ggreer@ashlandcitytn.gov>; Joshua Wright <josh@lawarc.com>
Subject: Re: FW: LED Sign Proposals from Golden Rule Signs

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Good afternoon,

I spoke with Josh earlier and he provided me with the updated monument design. I think it looks great. I've attached the updated proposal.

The next step is to schedule the "Pre-Production Call" with your Project Manager.

I will send the e-signature for this quote to Allen. Once we receive the signed quote, we can schedule the call.

Please feel free to call or email me if anyone has questions. My direct line is 502-416-0628.

Thank you! I look forward to working with you.

Sincerely,



"Be kind to yourself. Be kind to others."

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On Wed, Oct 30, 2024 at 4:41 PM Allen Nicholson <anicholson@ashlandcitytn.gov> wrote:

Mr. Seth-

I hope you are doing well.

I want to apologize for not getting back to you sooner on this.

With that said, I have included our architect, Josh Wright on this email who will be working with you on the design and other related items.

I have included him on this email and his number is 1-931-217-0479.

The Mayor and I feel as it will be better for you to coordinate this with Josh.

Please reach out if you need anything.

Allen Nicholson

Building & Codes Director

Town of Ashland City

233 TN Walz Pkwy, Suite 103

Ashland City, TN 37015

(615)792-4211 ext: 5244



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From: Allen Nicholson
Sent: Wednesday, October 30, 2024 11:57 AM
To: Gerald Greer <ggreer@ashlandcitytn.gov>

Cc: Clinton Dodson <cdodson@solomonbuilders.com>; Joshua Wright <josh@lawarc.com>; Cody Abney <Cabney@solomonbuilders.com>; Chuck Walker <CWalker@ashlandcitytn.gov>
Subject: FW: LED Sign Proposals from Golden Rule Signs

Team-

Here are the sign proposals.

The Mayor and I will work through this.

Please let me know if I need to reach out to Seth or Josh if you would like to coordinate with Seth once we pick a design that would be fantastic.

Thank you all for everything that you do and how this project is moving forward.

Allen Nicholson

Building & Codes Director

Town of Ashland City

233 TN Walitz Pkwy, Suite 103

Ashland City, TN 37015

(615)792-4211 ext: 5244



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From: Billy Harris <BHarris@ashlandcitytn.gov>
Sent: Friday, October 25, 2024 2:16 PM
To: Allen Nicholson <anicholson@ashlandcitytn.gov>
Subject: FW: LED Sign Proposals from Golden Rule Signs

Thanks

Billy Harris

Chief Operator Wastewater Treatment Plant

Assistant Public Works Director

Public Works

(615) 792-3074

Town of Ashland City



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From: Seth McNeal <seth@goldenrulesigns.com>
Sent: Friday, April 12, 2024 9:00 AM
To: Billy Harris <BHarris@ashlandcitytn.gov>
Subject: LED Sign Proposals from Golden Rule Signs

EXTERNAL EMAIL - This email was sent by a person from outside your organization. Exercise caution when clicking links, opening attachments or taking further action, before validating its authenticity.

Good morning, Billy,

I left you a voicemail earlier concerning these proposals. Thank you for reaching out to me regarding your LED sign project. I have put together a couple of proposals based on our conversation. I've also recorded a short video going over some of the key details and differences in the proposals. Please let me know if you have any questions or would like any changes.

Town of Ashland City - Proposal Video Link:

<https://drive.google.com/file/d/1XkaCD62Wz2Bw8Y6NbnhMk10WwVIDoT/view>

Proposals include:

- Installation (electrical not included)
- Shipping
- Lifetime Cellular Connection
- Cloud-Based Software
- Permitting (Municipal Fees included up to \$350)
- Limited Lifetime warranty
- 5 years parts replacement
- 10 years parts guaranteed
- Lifetime training and technical support
- Best Price Guarantee

We appreciate the opportunity to bring your ideas to life and work with you to accommodate your budget and timeline!



"Be kind to yourself so that you CAN be kind to others" - Pieri

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PCCOR #030

Solomon Builders
 4539 Trousdale Drive
 Nashville, Tennessee 37204
 Phone: (615) 333-9369

Project: 23-1004 - Ashland City - City Hall
 405 North Main Street
 Ashland City, Tennessee 37015

Prime Contract Change Order Request #030: Monument Sign Adds for Masonry, Footings, Lighting, Power

TO:	Town of Ashland City 233 TN Waltz Parkway, Suite 103 Ashland City, Tennessee 37015	FROM:	Solomon Builders, Inc. 4539 Trousdale Drive Nashville, Tennessee 37204
CHANGE ORDER REQUEST NUMBER / REVISION:	030 / 0	PRIME CONTRACT CHANGE ORDER:	None
STATUS:	Approved	CREATED BY:	Cody Abney (Solomon Builders, Inc.)
SCHEDULE IMPACT:		DATE CREATED:	12/30/2024
EXECUTED:	No	SIGNED CHANGE ORDER RECEIVED DATE:	
		TOTAL AMOUNT:	\$44,790.35

CHANGE ORDER REQUEST TITLE: Monument Sign Adds for Masonry, Footings, Lighting, Power

CHANGE ORDER REQUEST DESCRIPTION:

CE #085 - Monument Sign Adds for Masonry, Footings, Lighting, Power

This change event includes the cost impact of the masonry, footings, and lighting/power changes due to Ashland City change request to the Monument Sign. Digital sign by Golden Rule Signs. See attached.

ATTACHMENTS:

[CE 85 Tibbetts Cost.pdf](#) , [CE 85 Music City Cost.pdf](#) , [CE 85 JS Concrete Cost.pdf](#) , [JW Email 12.13.2024.pdf](#) , [Town of Ashland City - GRS Proposal #3 \(Updated Monument\).pdf](#)

POTENTIAL CHANGE ORDERS IN THIS CHANGE ORDER REQUEST:

PCO #	Contract Company	Title	Schedule Impact	Amount
030	Town of Ashland City	CE #085 - Monument Sign Adds for Masonry, Footings, Lighting, Power		\$44,790.35
Total:				\$44,790.35

CHANGE ORDER REQUEST LINE ITEMS:

PCO # 030: CE #085 - Monument Sign Adds for Masonry, Footings, Lighting, Power

#	Budget Code	Description	Amount	Small Tools and Expendables (15.00% Applies to Labor and Equipment.)	Cleanup and Dumpsters (2.00% Applies to all line item types.)	Sales and Use Tax (9.75% Applies to Equipment and Materials.)	Subtotal
1	04-04.020.01.SUB Masonry - Sub.Sub Commitment	Monument Sign Adds for Masonry	\$11,073.37	\$0.00	\$221.47	\$0.00	\$11,294.84
2	03-03.410.01.SUB Concrete - Sub.Sub Commitment	Monument Sign Adds for Concrete	\$5,650.00	\$0.00	\$113.00	\$0.00	\$5,763.00



SOLOMON BUILDERS

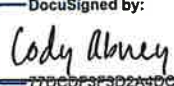
PCCOR #030

#	Budget Code	Description	Amount	Small Tools and Expendables (15.00% Applies to Labor and Equipment.)	Cleanup and Dumpsters (2.00% Applies to all line item types.)	Sales and Use Tax (9.75% Applies to Equipment and Materials.)	Subtotal
3	16-16.010.01.SUB Electrical.Sub Commitment	Monument Sign Adds for Lighting, Power	\$23,860.00	\$0.00	\$477.20	\$0.00	\$24,337.20
Subtotal:			\$40,583.37	\$0.00	\$811.67	\$0.00	\$41,395.04
Gross Receipts Tax (1.00% Applies to all line item types.):							\$413.95
Insurance (1.00% Applies to all line item types.):							\$418.09
Payment and Performance Bond (1.00% Applies to all line item types.):							\$422.27
General Contractor Profit (5.02% Applies to all line item types.):							\$2,141.00
Grand Total:							\$44,790.35

Joshua A. Wright (Joshua A. Wright Architect)
 8061 Highway 41A
 Cedar Hill, Tennessee 37032

Town of Ashland City
 233 TN Waltz Parkway, Suite 103
 Ashland City, Tennessee 37015

Solomon Builders, Inc.
 4539 Trousdale Drive
 Nashville, Tennessee 37204

DocuSigned by:

 12/31/2024
 77DC0F3F3D2A40C...

DATE

SIGNATURE

DATE

SIGNATURE

ITEM #2.



December 30th, 2024,

Re: Ashland City Hall – CO#6 – Digital Sign

Tibbetts Electrical Services, Inc. is pleased to present our estimated cost proposal for the project referenced above.

Our estimated cost for this project is:

\$23,860.00

(Twenty-Three Thousand Eight Hundred and Sixty Dollars)

Scope of Work:

- Install (1) – 1-1/4" PVC Conduit with power circuit for Digital Sign.
- Install (1) – 1" PVC Conduit Chase with pull string.
- Install (1) – 120V Circuit for BEGA unshielded bollard.
- Supply & Install (2) - BEGA B77764 Series Unshielded Bollards.
- Excavation is included.
- Gravel is included.
- Rock excavation is **NOT** included.
- Work to be performed during normal business hours – Monday – Friday – 7:00 a.m. – 3:30 p.m. CST.
- Dumpster fees are **NOT** included.
- Unforeseen hazards/conditions are **NOT** included.
- Quote valid for 30 calendar days.

This concludes our estimated cost proposal. Should you have any questions, comments, or concerns – please do not hesitate to contact Jon Copciac (615) 785-5848.

Very Respectfully,

A handwritten signature in black ink that reads "Jon P. Copciac".

Jon Copciac

Project Manager / Estimator

Tibbetts Electrical Services, Inc.

State License #: 60499

Classification: CE

Limit: Unlimited

Expiration: 03/31/2025

P.O. Box 111539 • Nashville, TN 37222
1412 Antioch Pike, Suite 101 • Nashville, TN 37013
Office: 615-742-0026 • Fax: 615-780-0091

Cody Abney

From: j.copciac <j.copciac@tibbetts-electric.com>
Sent: Monday, December 30, 2024 2:09 PM
To: Cody Abney
Cc: Richard Ray
Subject: ***REV/SED*** - Ashland City Hall - CO#6 - Digital Sign
Attachments: Ashland City Hall – CO#6 – Digital Sign.pdf

Cody,

Please see attached revised proposal for **Ashland City Hall – CO#6 – Digital Sign**.

Per our verbal conversation – Type K will be for the flagpole.

Review and let me know if you have any questions.

Thank you,

Jon Copciac

Project Manager / Estimator

Cell: (615) 785-5848

Email: jcopciac@tibbetts-electric.com

Tibbetts Electrical Services, Inc.

1412 Antioch Pike Ste 101, Antioch, TN, 37013



From: Cody Abney <Cabney@solomonbuilders.com>
Sent: Monday, December 23, 2024 3:18 PM
To: Brandy George (brandyg@musiccitymasonry.com) <brandyg@musiccitymasonry.com>; Orlando Orellana <isorconcrete001@gmail.com>; j.copciac <j.copciac@tibbetts-electric.com>; Richard Ray <r.ray@tibbetts-electric.com>
Cc: Clinton Dodson <cdodson@solomonbuilders.com>; Cody Abney <Cabney@solomonbuilders.com>
Subject: RE: ACCH monument Sign Details

Hey y'all,

Thought I'd mention... please make sure you're not accidentally double dipping. There was already a monument sign in your base contract, the size is just growing, lighting is changing, etc.

Jon/Richard – any return options with the Type K lighting?

Thanks,

Cody Abney



Address | Website | Instagram | Why We Build
C (615) 483-1527 | O (615) 333-9369

From: Cody Abney <Cabney@solomonbuilders.com>

Sent: Tuesday, December 17, 2024 2:00 PM

To: 'Brandy George' (brandy@musiccitymasonry.com) | brandy@musiccitymasonry.com; Orlando Orellana <lorconcrete001@gmail.com>; j copciac <jcopciac@tibbetts-electric.com>; Richard Ray <rray@tibbetts-electric.com>; Susan Wohl <Susan.Wohl@bravisualgroup.com>

Cc: Cody Abney <Cabney@solomonbuilders.com>; Clinton Dodson <cdodson@solomonbuilders.com>

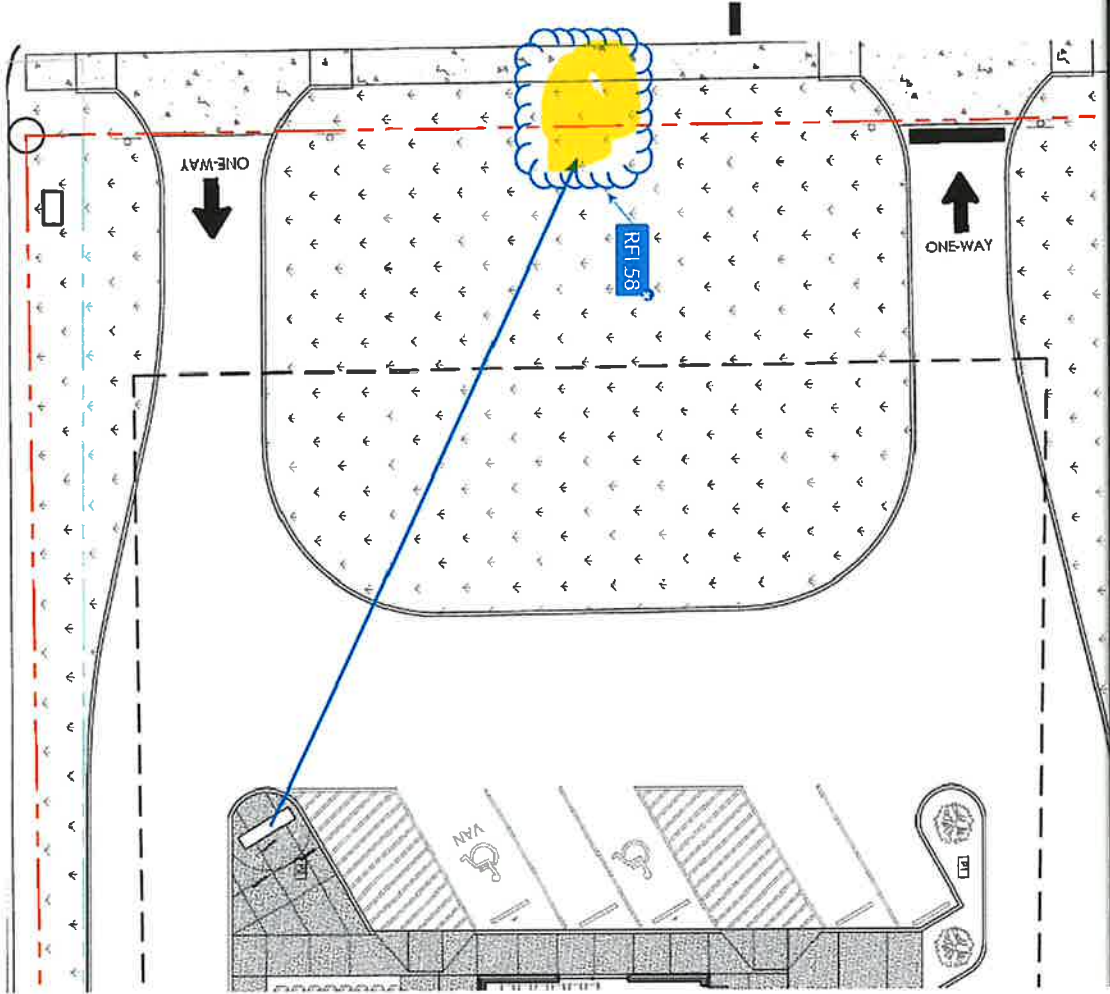
Subject: FW: ACCH monument Sign Details

All, please price in earnest.

- The monument sign is relocating to the front of the property near Main Street.
- The Monument size has increased (masonry, precast, concrete footing)
- Lighting has been added
- A digital sign has been added
- Signage has been revised
- Download files here:

View PDF:

[ashland city - city hall-rfi#58-monument sign adds for masonry, footings, lighting, power-202412171956.pdf](#)



Thanks,

Cody Abney



Address | Website | Instagram | Why We Build
C (615) 483-1577 | O (615) 333-9369

From: Joshua Wright <josh@lawarc.com>

Sent: Tuesday, December 17, 2024 10:02 AM

To: Cody Abney <Cabney@solomonbuilders.com>

Subject: Fwd: ACCH monument Sign Details

----- Forwarded message -----

From: Joshua Wright <josh@lawarc.com>

Date: Mon, Dec 16, 2024, 4:47 PM

Subject: ACCH monument Sign Details

To: Gerald Greer <ggreer@ashlandcitytn.gov>, Allen Nicholson <anicholson@ashlandcitytn.gov>, Clinton Dodson <cdodson@solomonbuilders.com>

Team,

Good afternoon.

Please see the attached file.

Thank you,

Joshua A. Wright, AIA, NCARB

8061 Highway 41A

Cedar Hill, Tennessee 37032

p: 931-539-1941

e: josh@lawarc.com

w: lawarc.com

REQUEST FOR CHANGE ORDER

Submitted By:

December 23, 2024

Music City's Tru-Line Masonry
Contractors, LLC
525 Green Lane
Whites Creek, TN 37189

Submitted To:

Solomon Builders

Work to be Performed At:

Ashland City – City Hall

Construct masonry monument sign as per directive dated 12-17-2024

Add \$11,073.37

JS Concrete Construction Inc.
 TN LICENSE #227013
 Expires 05/15/2025
 Jose O. Orellana Flores
 265 Dorris Road
 Portland, TN 37148
 615-999-0975

ESTIMATE

SOLOMON BUILDERS, INC
 4539 Trousdale Dr
 Nashville, TN 37204

Estimate # 0001192
Estimate Date 12/23/2024

ACCH - MONUMENT SIGN

Item	Description	Unit Price	Quantity	Amount
Service	MOUMENT SIGN FOUNDATION: Includes labor, concrete, and rebar to prep and pour the monument sign foundation. *THIS IS INCLUDING SQ-FT CREDIT FOR THE THICKENED SLAB AT THE SIDEWALK IN THE BASE CONTRACT PER ORIGINAL DRAWINGS*	5650.00	1.00	5,650.00
		Subtotal		5,650.00
		Total		5,650.00
		Amount Paid		0.00
		Estimate		\$5,650.00

MAULDIN & JENKINS

mjcpa.com

200 W. Martin Luther King Blvd

Suite 1100

Chattanooga, TN 37402

Town of Ashland City Tennessee

Client Accounting Services

Mauldin & Jenkins Certified Public Accountants

Contact Person: James Bence, CPA, Partner

Phone: (423) 756-6133

Email: jbence@mjcpa.com



Going Further.



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.

***Over 700 Governmental Units Served
Throughout the Southeast***

Going Further.



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Executive Summary

January 21, 2025

Attn: Jamie Winslett and Allen Nicholson
Town of Ashland City
Via Email: anicholson@ashlandcitytn.gov

Ladies and Gentlemen:

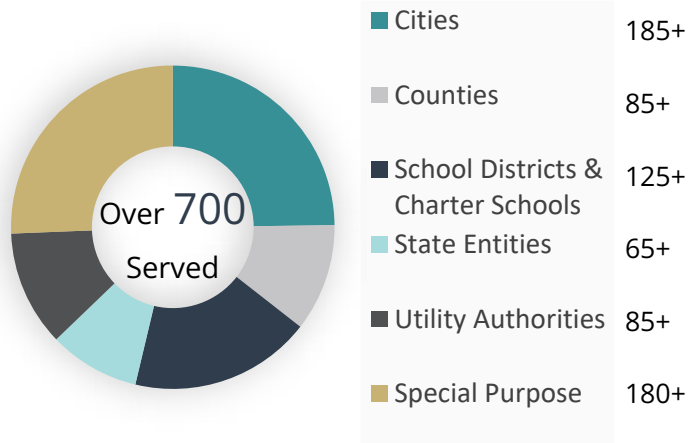
We appreciate the opportunity to propose on providing client accounting services (CAS) to the Town of Ashland City (the "Town"), and we are pleased to submit a quote package including cost estimates to provide CAS to the Town.

Based on our introductory meeting we have structured the quote into two projects, with levels within each project. The first and immediate need for the Town is the upcoming June 30, 2024 financial audit. This is an opportunity for us to come in and both assist in expediting the audit process as well as working to gain a better understanding of the needs for project 2, the on-going annual client accounting services to support and help the Town's management and leadership.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the Town. We believe that **Mauldin & Jenkins is the leader in serving state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the governing body, management, and its citizens. Given the complexities of the Town's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you partner with a firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:


❖ **Experience with Governments.** Our client based includes more governments in the Southeast than other firms, our professionals are thoroughly versed in the complex governmental arena, and have consistently provided the highest quality of service to our government clients. We serve:

- **700+ state and local governments across the Southeastern U.S.A.**
- **154 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **225+ of Single Audits as required by the Uniform Guidance.**



Mauldin & Jenkins provides over 165,000 hours of service to over 700 governmental units in the Southeast on an annual basis utilizing over 180 professionals.



- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm’s influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA’s (AICPA’s) Governmental Audit Quality Center’s (GAQC) Executive Committee in 2022; the AICPA’s State and Local Government Expert Panel in 2021; the AICPA’s sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally. 
- ❖ **Information Technology Services.** Mauldin & Jenkins is one of 38 of the top 100 CPA firms in the nation who have invested in the AICPA’s new revolutionary audit tool and methodology – the Dynamic Audit Solution (DAS). We also have resources to address the evolving cybersecurity threats to your government with Certified Information Systems Auditors (CISA) on staff and certified by the AICPA to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- ❖ **Education.** Mauldin & Jenkins’ clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.
- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

As a member of Mauldin & Jenkins, James Bence is authorized to bind, and make representations for the Firm. Please contact us at (423) 756-6133 if you have any questions or would like any additional detail. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,
MAULDIN & JENKINS, LLC


James Bence, Partner

Scope of Services

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental services since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



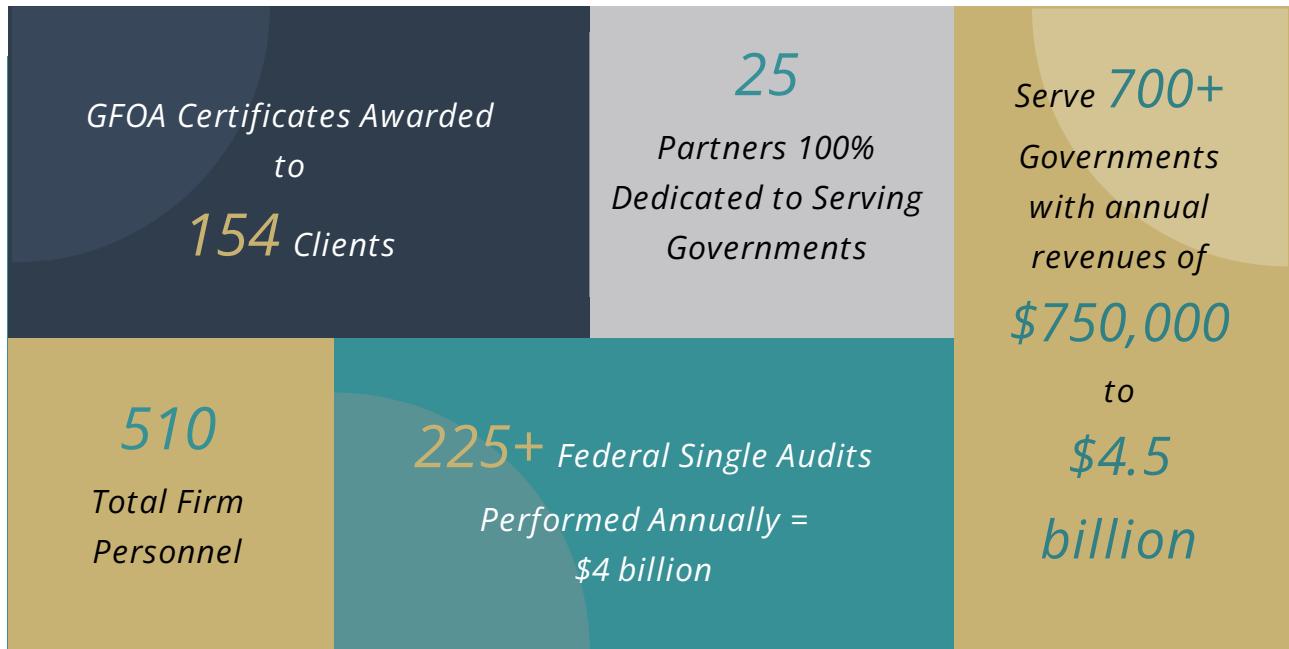
- **Atlanta, GA**
- **Macon, GA**
- **Albany, GA**
- **Savannah, GA**
- **Birmingham, AL**
- **Athens, AL**
- **Florence, AL**
- **Huntsville, AL**
- **Chattanooga, TN**
- **Raleigh, NC**
- **Columbia, SC**
- **Bradenton, FL**
- **Sarasota, FL**

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.



Professionals at Mauldin & Jenkins

The Chattanooga office will act as the lead in providing services to the Town with additional staff roles coming from our other offices as needed. The Atlanta office acts as the Firm's lead office on all governmental engagements across the Southeast and plays a key role in assisting our other offices. We have a working relationship between offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients.





Governments Served by Mauldin & Jenkins

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins’ vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past three years (and not over a lifetime).

Cities. Cities we have served within the past three years:

Georgia

- 1) Albany
- 2) Alpharetta
- 3) Americus
- 4) Ashburn
- 5) Atlanta
- 6) Austell
- 7) Avondale Estates
- 8) Bainbridge
- 9) Baldwin
- 10) Ball Ground
- 11) Barnesville
- 12) Bloomingdale
- 13) Brookhaven
- 14) Brunswick
- 15) Butler
- 16) Byron
- 17) Cartersville
- 18) Cedartown
- 19) Centerville
- 20) Chamblee
- 21) Chattahoochee Hills
- 22) Clarkston
- 23) College Park
- 24) Colquitt
- 25) Conyers
- 26) Cordele
- 27) Covington
- 28) Dacula
- 29) Dalton
- 30) Darien
- 31) Decatur
- 32) Doraville
- 33) Douglasville
- 34) Duluth
- 35) Dunwoody
- 36) Fairburn
- 37) Fayetteville
- 38) Flovilla
- 39) Forest Park
- 40) Forsyth
- 41) Garden City
- 42) Grovetown
- 43) Griffin
- 44) Hapeville
- 45) Hinesville
- 46) Holly Springs
- 47) Jefferson
- 48) Johns Creek
- 49) Kennesaw
- 50) Kingsland
- 51) LaGrange
- 52) Lake Park
- 53) Lawrenceville
- 54) Leesburg
- 55) Lilburn
- 56) Lone Oak
- 57) Lyons
- 58) Manchester
- 59) Mansfield
- 60) Milledgeville
- 61) Milner
- 62) Milton
- 63) Monroe
- 64) Morrow
- 65) Nashville
- 66) Newton
- 67) Norcross
- 68) Oxford
- 69) Palmetto
- 70) Peachtree City
- 71) Peachtree Corners
- 72) Pearson
- 73) Perry
- 74) Pooler
- 75) Powder Springs
- 76) Port Wentworth
- 77) Reynolds
- 78) Richmond Hill
- 79) Riverdale
- 80) Rockmart
- 81) Rome
- 82) Roswell
- 83) Sandy Springs
- 84) Savannah
- 85) Sharpsburg
- 86) Social Circle
- 87) South Fulton
- 88) St. Marys
- 89) Stockbridge
- 90) Stonecrest
- 91) Suwanee
- 92) Temple
- 93) Thunderbolt
- 94) Tifton
- 95) Toccoa
- 96) Tucker
- 97) Turin

North Carolina

- 98) Tybee Island
- 99) Union City
- 100) Valdosta
- 101) Villa Rica
- 102) Waycross
- 103) West Point
- 104) Willacoochee
- 141) Black Mountain
- 142) Garner
- 143) Hendersonville
- 144) Jacksonville
- 145) Rocky Mount
- 146) Selma
- 147) Zebulon
- 148) Wilkesboro

Alabama / Mississippi

- 105) Athens, AL
- 106) Huntsville, AL
- 107) Tuscaloosa, AL
- 108) Gulfport, MS
- 109) Meridian, MS
- 110) Prattville, AL
- 111) Sheffield, AL

Florida

- 112) Apopka
- 113) Atlantis
- 114) Callaway
- 115) Clewiston
- 116) Crystal River
- 117) Destin
- 118) Gulf Stream
- 119) Fernandina Beach
- 120) Ft. Myers Beach
- 121) Haines City
- 122) Hallandale Beach
- 123) Indiantown
- 124) Islamorada
- 125) Juno Beach
- 126) Jupiter Inlet Colony
- 127) Jupiter Island
- 128) LaBelle
- 129) Lake Placid
- 130) Longboat Key
- 131) Marco Island
- 132) Naples
- 133) New Port Richey
- 134) North Port
- 135) Palmetto
- 136) Plant City
- 137) Tarpon Springs
- 138) Tequesta
- 139) Wildwood
- 140) Winter Haven

South Carolina

- 149) Aiken
- 150) Beaufort
- 151) Bluffton
- 152) Cayce
- 153) Chapin
- 154) Charleston
- 155) Clemson
- 156) Clinton
- 157) Clover
- 158) Fountain Inn
- 159) Hanahan
- 160) Hardeeville
- 161) Hemingway
- 162) Hilton Head Island
- 163) Hollywood
- 164) Georgetown
- 165) Greenwood
- 166) Goose Creek
- 167) Johnsonville
- 168) Kiawah Island
- 169) Mount Pleasant
- 170) North Augusta
- 171) North Charleston
- 172) Orangeburg
- 173) Rock Hill
- 174) Seabrook Island
- 175) Seneca
- 176) Summerville
- 177) Winnsboro

Tennessee

- 178) Clarksville
- 179) Decatur
- 180) Jackson
- 181) Lebanon
- 182) Morristown
- 183) Spring Hill
- 184) Springfield



Counties. Counties we have served within the past three years:

Georgia

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Bacon
- 4) Barrow
- 5) Bryan
- 6) Butts
- 7) Camden
- 8) Charlton
- 9) Chatham
- 10) Clayton
- 11) Columbus-Muscogee
- 12) Crisp
- 13) DeKalb
- 14) Dougherty
- 15) Douglas
- 16) Emanuel
- 17) Floyd
- 18) Forsyth
- 19) Gwinnett
- 20) Henry
- 21) Irwin
- 22) Jackson
- 23) Jeff Davis
- 24) Jenkins
- 25) Jones

- 26) Lamar
- 27) Lee
- 28) Liberty
- 29) Long
- 30) Lumpkin
- 31) Macon
- 32) Macon-Bibb
- 33) McIntosh
- 34) Meriwether
- 35) Mitchell
- 36) Monroe
- 37) Morgan
- 38) Newton
- 39) Paulding
- 40) Pierce
- 41) Polk
- 42) Rockdale
- 43) Spalding
- 44) Stephens
- 45) Stewart
- 46) Sumter
- 47) Talbot
- 48) Tattnall
- 49) Taylor
- 50) Toombs
- 51) Troup

- 52) Turner
- 53) Walton
- 54) Whitfield
- 55) Wilkes

Florida

- 56) Alachua
- 57) Hernando
- 58) Union
- 59) Walton

North Carolina

- 60) Bertie
- 61) Buncombe
- 62) Columbus
- 63) Gates
- 64) Greene
- 65) Halifax
- 66) Madison
- 67) Montgomery
- 68) Moore
- 69) Orange
- 70) Wake

South Carolina

- 71) Aiken

- 72) Beaufort
- 73) Berkeley
- 74) Calhoun
- 75) Colleton
- 76) Darlington
- 77) Dorchester
- 78) Edgefield
- 79) Fairfield
- 80) Florence
- 81) Greenville
- 82) Hampton
- 83) Horry
- 84) Jasper
- 85) Lancaster
- 86) Laurens
- 87) Newberry
- 88) Oconee
- 89) Orangeburg
- 90) Richland
- 91) Sumter

Tennessee

- 92) Hamilton

Alabama

- 93) Jefferson



Project Detail and Scope of Work

Project 1 - June 30, 2024 Audit Support

A) Assistance with the preparation of the Town's financial statements:

This is accomplished by obtaining the trial balance reports provided to the auditor and gaining access to supporting audit schedules and preparing the basic financial statements, footnotes, required supplementary information, as well as supplemental information schedules to be provided to the auditor. These will incorporate meetings with management for updates to the footnotes, incorporation of any audit adjustments, as well as assistance in preparation of Management's Discussion & Analysis.

B) Assessment of the monthly and year-end close-out process:

This time will be used to assess the Town's process for standard monthly transactions and assessment of what training can be provided in transactional level procedures and where M&J can provide additional support on the Comptroller level processes. This will be the assessment level where we can work to build out the monthly support schedule for the annual on-going support in Project 2.

C) Clean-up 2023 entries and June 30, 2024 audit preparation assistance

This will be a meeting with management to review the existing fund balance problems and assess needs to address the support needed to facilitate wrap up of FY 2024 audit.

D) On-going Support in addressing June 30, 2024 auditor issues:

This would be an as-needed service to assist in year-end closeout processes and addressing inquiries or variances noted in the current audit process which management wishes to have assistance.

Project 2 – Ongoing Monthly Client Accounting Services

A) M&J Comptroller Reviews

This would be the monthly meetings with employees of the Town. As discussed, the Town will provide the monthly transactional activities. Each month a list of monthly close-out activities will be provided and M&J personnel will work with Town staff to review the completed procedures, ensure accountability for the procedures, and assist in addressing unidentified variances. There will be more time and effort on the first quarter or two to correct current inefficiencies and get new habits put in place.

B) Finance Director Support

Each month, after the Comptroller reviews are complete, M&J will take data from the monthly close out and meet with Towns Finance Director / Interim Finance Director to provide insights, data, and discuss variances in the monthly trends. This information will be provide to the Finance Director so that they can communicate timely with the Town's Mayor and Council.



Estimated Fees

Project 1 – 2024 Audit Support

Task	Estimated		
	Hours	Rates	Fee
Financial Statement Preparation	48	\$195	\$9,360
Operations Assessment	36	235	8,460
FY 24 Audit Assessment	19	315	5,985
Audit Support	0		0
	<u>103</u>		<u>\$23,805</u>

Items of note

- The first year of financial statement preparation has more time in the initial set up as there is no current template in our system and there will be significant time in setting up the shell which will be reduced in the subsequent year.
- The Operations assessments is a one-time fee estimate to gain an understanding of the true needs of the Town in order to build out Project 2’s scope.
- The Audit Support is up to management of the Town’s discretion for the June 30, 2024 audit. In future years, this is all part of the monthly processes.
- The rates are blended rates based on the anticipated staffing levels which will be needed to complete each task.

Project 2 – Ongoing CAS

This will be provided after the 60 day period which we estimate will be needed to work through identifying the extent of needed services. However, based on current understanding of the needs, the funds, the structure, and the systems our current estimate would be a range of \$5,500 to \$6,500 per month for the first 3-6 months. At that time, as the Town’s staff start to build new habits and processes, those monthly hours needed by M&J teams would reduce and thus the monthly fee would be adjusted.



References

The following is a list of governmental clients currently being served by Mauldin & Jenkins included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. Mauldin & Jenkins has substantial expertise gained from serving other governments in the Southeast which also have significant enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the Town and Mauldin & Jenkins to be a good match.**

1) City of Morristown, TN

General Information	Municipal government in east Tennessee with approximately 48,000 in population and assets in excess of \$530 million and revenues of approximately \$145 million. City includes water and sewer, and gas, and stormwater.
Contact Information	Ms. Michelle Woods, Finance Director - (423) 585-4613 – mwoods@mymorristown.com

2) City of Lebanon, TN

General Information	Municipal government in central Tennessee with approximately 31,000 in population and assets in excess of \$490 million and revenues of approximately \$175 million. City includes water and sewer, and electric services.
Contact Information	Ms. Sueann Smith, Accounting Manager - (615) 443-3605 – sueann.smith@lebanontn.org

3) City of Huntsville, AL

General Information	Municipal government in north Alabama with approximately 227,000 in population and assets in excess of \$1.4 billion and revenues of approximately \$614 million. City includes water pollution control, sanitation services, and amphitheater operations.
Contact Information	Ms. Rachel Biggs - (256) 427-7293 – Rachel.biggs@huntsvilleal.gov

4) Chattanooga Area Regional Transportation Authority

General Information	Authority providing public transportation for the City of Chattanooga, Tennessee. CARTA provides public transportation, manages the downtown parking, and operates the Incline Railway at Lookout Mountain.
Contact Information	Ms. Sonja Sparks - (423) 629-1411, ext 119– sonjasparks@gocarta.org

Additional Information

Free Continuing Education for Governmental Clients

We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities, and offer the sessions several times per quarter virtually and at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100-200 people per quarter. We obtain the input and services of experienced outside speakers along with our in-house professionals.

Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Best Practices in Banking
- Budget Preparation
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Local Government
- Financial Report Card – Where Does Your Government Stand?
- Financial Reporting Model Improvements
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB No. 87, Leases
- GASB Projects & Updates (ongoing and several sessions)
- Grants (Accounting and Auditing)
- Human Capital Management
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Procurement Card Red Flags
- Risk, Efficiency, & Effectiveness in Governments
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Guidance



Governmental Newsletters

We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects. In the past several years, the following topics have been addressed in our newsletters:



- Are Your Government's Funds Secure?
- COVID-19 Updates (several)
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB No.'s 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 84 Fiduciary Activities (Series)
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- GASB No. 91, Conduit Debt Obligations
- GASB No. 93, Replacement of Interbank Offered Rates
- General Data Protection Regulation (GDPR)
- Grants Management
- OMB Compliance Supplements
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Remote Auditing Best Practices
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Subrecipient Risk Assessment Tool
- Supplemental Social Security for Inmates

You are the best auditors I have ever worked with over my career. It is a big difference having a group that is dedicated to governmental accounting.

Wesley Ropp,
Charleston Water System,
Chief Financial Officer

- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What’s Happening with Property Tax Assessments

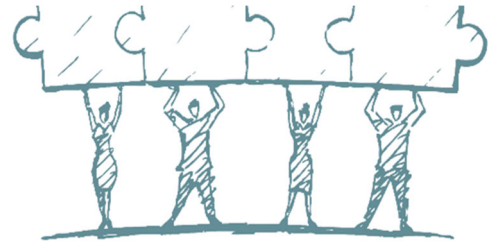
Auditor’s Discussion & Analysis

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government.

We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor’s Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.

Elements of the Auditor’s Discussion & Analysis include the following:



- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.



Closing

We appreciate the opportunity to meet with the Town of Ashland City. We believe Mauldin & Jenkins is the “right” Firm for the Town. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the Town.

We would greatly appreciate your recommending us for your continued accounting and financial reporting needs. Should you or anyone at the Town have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



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