



TOWN OF UNICOI BOARD OF MAYOR AND ALDERMEN
Unicoi Town Hall at 3600 Unicoi Drive, Unicoi TN 37692 Ph. 743-7162

AGENDA

Monday, April 19, 2021 at 5:30 pm, Located at 106 Village Place

- 1. Call to Order:**
- 2. Invocation:**
- 3. Pledge of Allegiance:**
- 4. Roll Call:**
- 5. Approval of March 15th, 2021, BMA Minutes**
- 6. Proclamation:**
 - a. COVID-19 Vaccine Proclamation**
- 7. Special Presentations**
 - a. Town of Unicoi Volunteer Fire Department – Wesley Hensley, Fire Chief**
 - b. Emergency Medical Services – Adam Copas, Director**
 - c. Unicoi County Public Library – Selena Harmon, Director**
- 8. Opportunity for Citizen's Comments**
- 9. Review Citizen's Comments Previously Submitted**
- 10. Comments from the Public Viewing Electronically**



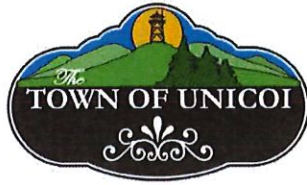
11. Old Business: None

- a. **Ordinance #2021-285
Second Reading and Public Hearing to Approve Ordinance #2021-285 An
Ordinance to Regulate Speed Limit on Ridgewood Road within the Town of Unicoi**

12. Unfinished Business: None

13. New Business:

- a. **Consideration and Approval of the R. W. Estates Bridge Replacement Project-TDOT
100% Reimbursement – Review of Bids and Selection**
- b. **Consideration and Approval of an Engagement between the Town of Unicoi and
Blackburn, Childers, and Steagall to Provide 2020-2021 Fiscal Year Financial
Oversight and Preparation of Year End Financial Statements and Schedules**
- c. **Consideration and Approval of an Agreement Between the Town of Unicoi and Mickey
Ellis, CPA to Conduct and Prepare the Fiscal Year 2020-2021 Audit for Submission to
the State of Tennessee Comptroller**
- d. **Motion and Consideration for the Strawberry Festival to be held at the Unicoi
Elementary School Field, Saturday, May 15th, 2021 from 10:00 a.m. to 5:00 p.m.**
- e. **Reconsideration of the Engineering Study of Paddle Creek Road Agreement Between
Town of Unicoi and Tysinger, Hampton and Partners**
- f. **Ordinance #2021 – 287 Consideration and First Reading of an Ordinance of the Town
of Unicoi, Tennessee to amend Ordinance #2015-238 to Adopt the International
Building Codes by Reference**
- g. **Resolution 2021-331 Amphitheater Grant Project – A Resolution to Approve Bidding
of Grant Project**
- h. **Resolution 2021-332 Buffalo Valley Connector Trail – A Resolution to Approve
Bidding of Grant Project**
- i. **Resolution 2021-333 A Resolution in Support of Drug Dealer Liability Act Lawsuit**



14. Reports of Officers & Committees:

- a. History Committee
- b. Planning Commission & Board of Zoning Appeals – Wanda Radford
- c. Mountain Harvest Kitchen – Report in Packet
- d. Parks & Recreation, Tourism & Public Relations –
- e. Police Department –
- f. Municipal Court Report – Report in Packet
- g. Recorder's Report –
- h. Financial Report – Deborah B. Kessler

15. Announcements:

16. Adjournment:



MINUTES

TOWN OF UNICOI BOARD OF MAYOR AND ALDERMEN MEETING

Monday, March 15th, 2021

Called to Order: The Town of Unicoi Board of Mayor and Aldermen Regular Session Meeting was Called to Order by Mayor Kathy Bullen, at 5:30 p.m., March 15th, 2021.

Invocation: Mayor Kathy Bullen

Pledge of Allegiance: Mayor Kathy Bullen

Members Present: Mayor Bullen
Vice-Mayor Cooper
Alderman Bennett
Alderman Radford
Alderman Ray

Members Absent:

Staff Present: Lois Shults-Davis, Attorney
Deborah B. Kessler, City Recorder
Ashley Shelton, Communications Director
Andy Slagle, Police Chief

Mayor Bullen asked for Deborah B. Kessler, City Recorder to Call the Roll. Roll Call, Alderman Bennett, Alderman Ray, Alderman Radford and Vice-Mayor Cooper and Mayor Bullen answered Present

Approval of Minutes: A motion was made by Vice-Mayor Cooper to Approve the February 18th, 2021 Meeting Minutes and was Seconded by Alderman Ray. There being no further discussion, the Minutes were Unanimously Approved by Roll Call Vote: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

Mayor Bullen asked for Citizen's Comments from Anyone Attending the Meeting:

There were None

Mayor Bullen asked for Citizen's Comments from Anyone Previously Submitted:

There were None

Mayor Bullen asked for Citizen's Comments Viewing Electronically

There were None

Old Business: None

Unfinished Business: None

New Business:

a. Ordinance #2021-285

Consideration and Approval of Ordinance #2021-285 An Ordinance to Regulate Speed Limit on Ridgewood Road within the Town of Unicoi

Motion made by Alderman Radford to approve Ordinance #2021-285 and was seconded by Alderman Bennett.

Mayor Bullen recommended Police Chief, Andy Slagle monitor Ridgewood Road for a month and report back on findings. Ordinance #2021-285 will have a second reading and public hearing April 19th, 2021 at the regular BMA meeting.

Roll call was all ayes: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

b. Ordinance #2021 - 286

Consideration and Approval of Ordinance #2021-286 An Ordinance to Regulate Noise and Disorderly Conduct

Motion made by Alderman Bennett to approve Ordinance #2021 – 286 and was seconded by Alderman Radford. Discussion of the Ordinance regarding certain verbiage was Mentioned by Vice-Mayor Cooper. Vice-Mayor Cooper also Stated the Ordinance was Outdated and that if the Ordinance was Passed that the Citizens were going to Lose Rights. Alderman Bennett expressed she did not feel that the Citizen's Rights were being taken away in the Noise Ordinance.

Mayor Bullen suggested, if the Board so chooses, the Ordinance could be Tabled and Discussed at the April 12th Work Session. Motion by Vice-Mayor Cooper to Table the Noise Ordinance and was Seconded by Alderman Ray. Roll call: Alderman Radford, Alderman Ray, Vice-Mayor Cooper, ayes, with Alderman Bennett and Mayor Bullen voting nay. Motion passed to Table the Noise Ordinance Three to Two.

c. Resolution #2021 - 327

Approval of Resolution #2021-327 – A Resolution of the Board of Mayor and Alderman of the Town of Unicoi to Establish a Properties Use Policy for Use of Town Facilities for Non-Town Functions and Events

Motion made by Vice-Mayor Cooper to approve Resolution #2021 – 327 to Establish a Properties Use Policy for Use of Town Facilities and was seconded by Alderman Radford. Discussion about Parking on each Facility Use Agreement took place and it was determined parking would take place on paved and graveled parking lots. No parking in the grass allowed. No parking can take place on the concrete pad at Doug Hopson Pavilion.

Alderman Radford raised the Topic of Facility Use by the History Committee and they being Allowed to continue Meeting at the Bowman Bogart Cabin. Mayor Bullen stated that the History Committee is in the Process of Obtaining Tax-Exempt Status and They are Free to Continue to have Their Meetings at the Cabin. Mayor Bullen stated Frequency of Use is a Consideration. Roll call was all ayes: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

d. Resolution #2021 - 328

Approval of Resolution #2021-328 A Resolution of the Board of Mayor and Alderman of the Town of Unicoi to Approve Modification Fee for the Two Capital Outlay Notes with Bank of Tennessee. New Rate Proposals were Approved by the BMA at the February 18th Meeting

Motion made by Alderman Ray to approve Resolution #2021-328 and was seconded by Alderman Radford. Roll call was all ayes: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

e. Resolution #2021 - 329

Approval of Resolution #2021-329 A Resolution on Short Term Disability Benefits for Employees and Amending the Personnel Policy of the Town of Unicoi

Motion made by Alderman Ray to approve Resolution #2021-329 and was seconded by Vice-Mayor Cooper. Roll call was all ayes: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

f. Resolution #2021 – 330

Approval of Resolution #2021-330 A Resolution on Cell Phone Stipend Benefit for Board of Mayor and Aldermen and Employees, Cell Phones for Police Department Use and Amending the Personnel Policy of the Town of Unicoi

Motion made by Alderman Radford to approve Resolution #2021-330 and was seconded by Alderman Bennett. Roll call was all ayes: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

g. American Red Cross Agreement

Motion to Approve Facility Use Agreement so the Red Cross can use the Town of Unicoi Buffalo Conference Room Facility to Provide Services during a Disaster.

Motion made by Alderman Ray to approve an Agreement Between the American Red Cross and the Town of Unicoi and was seconded by Vice-Mayor Cooper. Roll call was all ayes: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

h. Motion and Consideration for the Town of Unicoi to support sponsorship for (UCSAR) Unicoi County Search and Rescue of the Pinnacle Mountain Trail leading to the Fire Tower on Buffalo Mountain

Motion made by Vice-Mayor Cooper to approve Sponsorship Support for (UCSAR) by the Town of Unicoi based on Pending Approval of the National Forestry Service and was seconded by Alderman Ray. Roll call was all ayes: Alderman Bennett, Alderman Radford, Alderman Ray, Vice-Mayor Cooper, and Mayor Bullen

Reports of Officers & Committees:

a. History Committee – Jean Mull – Meeting at the Bogart Cabin for the regular meeting. Announced flyers being sent out for the Old Fashion Egg Hunt and Refreshments

b. Planning Commission & Board of Zoning Appeals – Wanda Radford Planning Commission met March 1, 2021 – Special Called Meeting March 18, 2021 for Black Diamond Travel Center Site Plan Approval. The March Meeting is for election of Officers according to the Planning Commission Bylaws will take place at the April 5th, 2021 Meeting; Debbie Kessler will be Interim Secretary until Election takes Place.

c. Mountain Harvest Kitchen – Report in Packet

- d. Parks & Recreation, Tourism & Public Relations – Report in Packet
- e. Police Department – Report Packet
- f. Municipal Court Report – Report in Packet
- g. Recorder's Report – Report in Packet
- h. Financial Report – Deborah B. Kessler

A motion was made by Alderman Radford to approve the financial report as presented and was seconded by Alderman Bennett. Roll call was all ayes: Alderman Bennett, Alderman Ray, Alderman Radford, Vice-Mayor Cooper, and Mayor Bullen

Announcements:

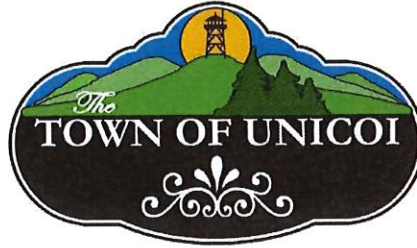
Special Called Meeting for the Planning Commission, Thursday March 18th, at 5:30 located at the Town Hall, 3600 Unicoi Drive. Regular Planning Commission Meeting, Monday April 5th, at 5:30 p.m. Visitor's Information Center, Work Session, Monday, April 12th, 5:30 p.m., Town Hall, Noise Ordinance and Employee Handbook and BMA, April 19th, 5:30 p.m., Visitor's Information Center

Motion to Adjourn: Motion by Alderman Bennett and Seconded by Mayor Bullen
Adjourned vote unanimous.

Adjournment: Meeting Adjourned 7:03 p.m.

Mayor Kathryn Bullen

Deborah B. Kessler, City Recorder



COVID-19 VACCINE PROCLAMATION

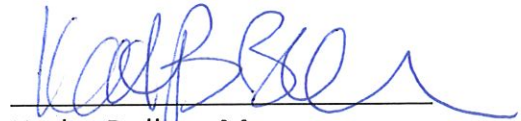
WHEREAS at the onset of the COVID-19 Pandemic, various chambers of commerce, economic development organizations, and business leaders convened to form Region Appalachian Highlands Economic Aid Directory (Region A.H.E.A.D.) to support locally owned small business; and

WHEREAS this regional collaborative has representatives from the Bristol, Kingsport, Greeneville and Johnson City Chambers, the economic development organizations representing the eight-county region, East Tennessee State University, Bristol Motor Speedway, Champion Chevrolet, ARO Creative, Inc., CreativeEnergy, Cumberland marketing, major print and TV media and the First Tennessee Development District; and

WHEREAS the First Tennessee Development District Foundation has secured grant funding for "Take a Shot on Life", a campaign to encourage residents in Northeast Tennessee to receive the COVID-19 vaccine, developed by Region A.H.E.A.D; and

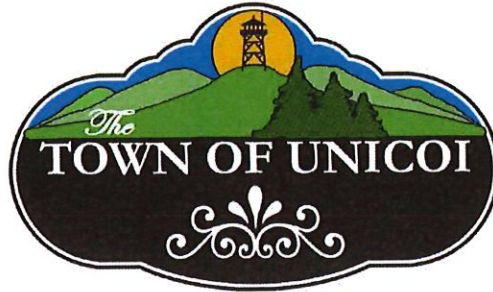
WHEREAS this regional approach guarantees focus for all residents regardless of community size.

WE the duly elected representatives of the TOWN OF UNICOI issue this proclamation to show our support for this effort and the goal of 75% immunization in our COMMUNITY.


Kathy Bullen, Mayor


Deborah B. Kessler, City Recorder





ORDINANCE # 2021 – 285

AN ORDINANCE TO REGULATE SPEED LIMIT ON RIDGEWOOD ROAD

WITHIN THE TOWN OF UNICOI, TENNESSEE

WHEREAS, the Board of Mayor and Aldermen of the Town of Unicoi is interested in establishing safe limits on speed within the Town; and,

WHEREAS, there are existing speed limits specified on certain streets and roads within the boundaries of the Town of Unicoi and the speed limit in all other areas and upon all other public thoroughfares within the Town of Unicoi not otherwise designated is thirty-five (35) miles per hour;

WHEREAS, safety hazards exist on Ridgewood Road within the Town of Unicoi by reason of which the Chief of Police and affected citizens have requested a specific speed limitation for Ridgewood Road; and,

WHEREAS, it is appropriate for the speed limit on Ridgewood Road within the Town of Unicoi to be further restricted;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF UNICOI, TENNESSEE AS FOLLOWS:

Section 1. The speed limit on Ridgewood Road within the Town of Unicoi, Tennessee shall be fifteen (15) miles per hour.

Section 2. This ordinance shall take effect from and after its final passage, the public welfare requiring it.

Voting by the Board, as follows, on March 15, 2021:

First Reading:	Aye	No
Alderman Bennett	X	_____
Alderman Radford	X	_____
Alderman Ray	X	_____
Vice Mayor Cooper	X	_____
Mayor Bullen	X	_____

Voting by the Board, as follows, on April 19, 2021:

Second Reading:	Aye	No
Alderman Bennett	_____	_____
Alderman Radford	_____	_____
Alderman Ray	_____	_____
Vice Mayor Cooper	_____	_____
Mayor Bullen	_____	_____

KATHY BULLEN, MAYOR

DEBORAH B. KESSLER, CITY RECORDER

April 8, 2021

Mayor Kathy Bullen
The Town of Unicoi
3600 Unicoi Drive
Unicoi, TN 37692

**RE: Report on Bids
 Bridge Replacement RW Estates Drive Over Dry Creek
 Unicoi County, TN
 Bridge No. 860A4810001
 State Project No. 86SAB1-S3-005
 TH&P Project No. 1911901C**

Dear Ms. Bullen:

In accordance with your request, TH&P has tabulated the bids received for the above referenced project.

(1) General

Proposals for the subject project were received, opened, and read aloud at the Town of Unicoi Town Hall, 3600 Unicoi Drive, Unicoi, Tennessee on Tuesday, April 6, 2021 at 2:00 PM in accordance with the advertised Invitation to Bid.

(2) Proposals

Five (5) bidders submitted proposals on the Bridge Replacement RW Estates Drive Over Dry Creek project. The bids received were accompanied by a Bidder's Bond in the amount of five percent (5%) of their total bid. The bids received are listed below:

<u>CONTRACTOR</u>	<u>TOTAL BID</u>
Summers-Taylor, Inc. P.O. Box 1628 Elizabethton, TN 37644-1628 License No. 00000069 Exp. Date: 04/30/2021	\$531,111.13

<u>CONTRACTOR</u>	<u>TOTAL BID</u>
Inland Construction Inc. 18172 Black Wolf Drive Abingdon, VA 24211 License No. 48995 Exp. Date: 07/31/2021	\$604,256.00

<u>CONTRACTOR</u>	<u>TOTAL BID</u>
Adams Contracting, LLC 131 Prosperous Place, Suite 19A Lexington, KY 40509 License No. 68891 Exp. Date: 07/31/2021	\$614,077.00

<u>CONTRACTOR</u>	<u>TOTAL BID</u>
King General Contractors, Inc. P.O. Box 16278 Bristol, VA 24209 License No. 61427 Exp. Date: 03/31/2023	\$671,009.06

<u>CONTRACTOR</u>	<u>TOTAL BID</u>
Whaley Construction, LLC. 3909 Snyder Road Kodak, TN 37764 License No. 68394 Exp. Date: 11/30/2022	\$737,536.10

(3) Low Bid Recommendation for Award

Tysinger Hampton & Partners, Inc. recommends award of the contract for the Bridge Replacement RW Estates Drive Over Dry Creek project to the low bidder, Summers-Taylor, Inc. for \$531,111.13.

Sincerely,

Tysinger, Hampton & Partners, Inc.



Jill D. Workman, PE
Project Leader

Enclosures

Xc: Ms. Sharees Fife (TDOT Senior Transportation Specialist)



March 22, 2021

Honorable Mayor Kathy Bullen, Board of Mayor
and Aldermen and Debbie Kessler, City Recorder
Town of Unicoi
3600 Unicoi Drive
P.O. Box 39
Unicoi, TN 37692

We are pleased to confirm our acceptance and understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

1. We will provide you with the following bookkeeping services:

Provide assistance with month end journal entries and bank reconciliations and any additional accounting issues the City Recorder may request. These services will be scheduled on a monthly or quarterly basis. The bookkeeping services will cover the fiscal year 2021-2022.

2. We will prepare the financial statements of The Town of Unicoi (Town) which comprise the government-wide statements of net position and activities as well as the fund financial statements, which includes the (a) governmental funds' balance sheet, (b) reconciliation of the balance sheet to the statement of net position, (c) statement of revenues, expenditures and changes in fund balance, (d) reconciliation of the statement of revenues, expenditures and changes in fund balance to the statement of activities and (e) the budget and actual statements for the governmental funds and (f) notes to the financial statements as of and for the fiscal year ended June 30, 2021. You have also requested that we prepare the required supplementary information for TCRS pensions and supplementary information including: schedule of expenditures of federal and state awards, changes in long-term debt by individual issue, and schedules of long-term debt amortization, based upon information provided by you.

The objective of our financial statement preparation portion of the engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct this portion of our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the financial statement preparation portion of the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our financial statement preparation engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Town or noncompliance with laws and regulations.

The financial statement preparation portion of the engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- c. The prevention and detection of fraud.
- d. To ensure that the entity complies with the laws and regulations applicable to its activities.
- e. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- f. To provide us with—
 - i. Documentation and other related information that is relevant to the preparation and presentation of the financial statements,
 - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - iii. Unrestricted access to persons within the Company with whom we determine it necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them

You agree to:

- Provide us with timely access to general ledger reports, supporting documentation and other documents we may request

All services will be under the direction of the City Recorder. Kevin R. Peters, CPA is responsible for supervising the engagement.

Our fees for the services listed above are as follows:

For the monthly and/or quarterly bookkeeping services, our fees for the services will be billed at our standard hourly rates which range from \$175 per hour for the staff member assigned and \$260 for the partner assigned.

For the year-end journal entries and year-end prepared financial statement services, our fees are as follows:

- Assistance with year-end journal entries, year-end account reconciliations, year-end close including government wide journal entries and draft of the annual financial statements, notes and supplemental schedules: \$5,200

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you 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 and return it to us.

Very truly yours,

BLACKBURN, CHILDERS & STEAGALL, PLC



Kevin R. Peters, CPA
Member of the Firm

RESPONSE:

This letter correctly sets forth the understanding of Town of Unicoi.

Officer signature: _____

Title: _____

Date: _____

DAVID M. ELLIS*Certified Public Accountant**Member, American Institute of
Certified Public Accountants**Member, Tennessee Society of
Certified Public Accountants*

March 23, 2021

Board of Mayor and Aldermen
Town of Unicoi
3600 Unicoi Drive
Unicoi, TN 37692

I am pleased to confirm my understanding of the services I am to provide the Town of Unicoi for the year ended June 30, 2021. I will audit the financial statements of the governmental activities, each major fund, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Unicoi, Tennessee as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI) to supplement the Town of Unicoi's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Town of Unicoi's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS
- 3) Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS

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

information is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Schedule of Expenditures of Federal Awards
- 2) Schedule of Cash Shortage

Audit Objectives

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

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

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is

subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

Audit Procedures—Internal Control

My audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I 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. My 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 my report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Other Services

I do not anticipate providing any other nonaudit services in the performance of this engagement.

Management Responsibilities

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

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

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

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

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

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services I provide; oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I may from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

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

I will provide copies of my reports to the Town of Unicoi; 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 my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of David M. Ellis, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the TN Comptroller of the Treasury or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of David M. Ellis, CPA personnel. Furthermore, upon request, I 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.

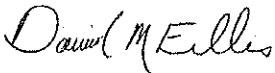
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the TN Comptroller of the Treasury. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit upon receipt of the completed financial statements from BCS, and to issue my reports no later than December 31, 2021. David M. Ellis, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

My fee for these services will not exceed \$7,000. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. It is also based on the assumption that the books have been fully adjusted and a GAAP compliant set of financial statements, including disclosures, have been prepared. If the books have not been adjusted and financial statements have not been prepared in conformity with Generally Accepted Accounting Principles (GAAP) the work required to provide this service will be billed at our regular hourly rates.

I appreciate the opportunity to be of service to the Town of Unicoi and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,



David M. Ellis, CPA

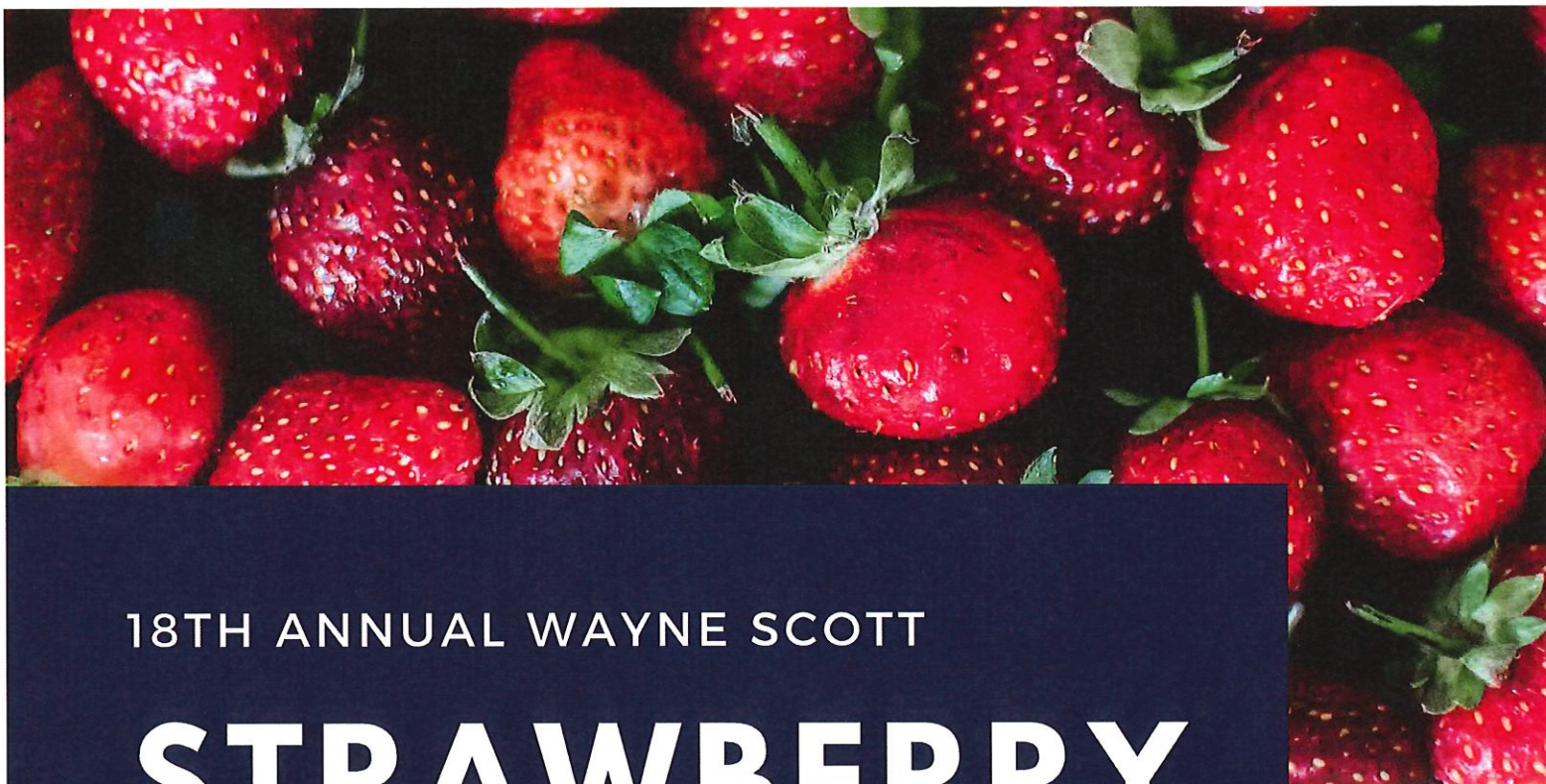
RESPONSE:

This letter correctly sets forth the understanding of the Town of Unicoi.

By: _____

Title: _____

Date: _____



18TH ANNUAL WAYNE SCOTT

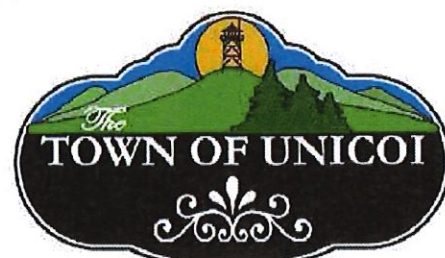
STRAWBERRY FESTIVAL

SATURDAY, MAY 15 FROM 10 A.M. - 5 P.M.

UNICOI ELEMENTARY SCHOOL
404 MASSACHUSETTS AVE, UNICOI, TN 37692

Join the festivities at the 18th annual Wayne Scott Strawberry Festival, presented by the Town of Unicoi. Come and experience all the activities.

- Live Music
- Craft & Food Vendors
- Vintage Car Show
- Strawberry Recipe Contest
- Miss Strawberry Pageant
- Kids Fun Zone



January 29, 2021

Mr. Roger Cooper
Town of Unicoi
P.O. Box 39
Unicoi, TN 37650

Phone: (423) 676-5113
E-mail: rcoop@att.net

**RE: Paddle Creek Road Improvements Study
Unicoi, TN
TH&P Proposal No. 2011902C**

Dear Mr. Cooper:

Tysinger, Hampton & Partners, Inc. appreciates the opportunity to provide you with this proposal for surveying and engineering services associated with the above referenced project. The scope of this study includes development of preliminary roadway plans to widen approximately ± 0.5 miles of Paddle Creek Road (between Anderson Road and Whispering Pines Road) to two travel lanes along the existing alignment, and provision of an opinion of probable construction cost. This proposal is outlined as follows:

I. SCOPE OF SERVICES

PART A – DATA COLLECTION

1. **430 TH&P** to obtain existing available mapping (LiDAR, tax maps, surface water mapping, etc.) for use in developing preliminary roadway improvement plans. \$ 300.00
2. **430 TH&P** to provide a strip topographic survey (± 50 -foot wide x ± 0.5 miles) along the project route (± 3 acres), for use in developing preliminary roadway improvement plans..... \$ 5,000.00

PART A SUB TOTAL \$ 5,300.00

PART B – PRELIMINARY DESIGN

1. **130 TH&P** to provide a preliminary roadway improvement plan to widen the existing roadway to two travel lanes along the existing alignment. The preliminary plan is anticipated to include the following items:

1. Cover Sheet
2. Existing Conditions/Demolition Plan
3. Layout Plan
4. Grading and Stormwater Drainage Plan
5. Roadway Profiles (as necessary)
6. Utility Relocation Plan
7. Utility Profiles (sanitary and storm sewer, as necessary)

PRELIMINARY ROADWAY IMPROVEMENT PLANS \$ 16,100.00

2. **130 TH&P** to provide an opinion of construction cost based on the preliminary roadway improvement plan..... \$ 3,100.00

Please note: **TH&P** recommends that the client engage the services of a qualified general contractor or construction estimator to identify the costs of construction associated with the design. The opinion of construction cost being provided represents a judgment as a design professional and is supplied for the general guidance of the client only.

PART B SUB TOTAL \$ 19,200.00

PART C – MEETINGS & REIMBURSABLE EXPENSES

Meetings and reimbursable expenses will be invoiced at hourly unit rates in accordance with the attached *2020 Rate Schedule*. Estimated costs are provided below for budgeting purposes.

1. **810** Meetings with owner, city, contractor or regulatory agencies will be invoiced at unit rates. Estimated Budget Cost \$ 900.00
2. **990** Reimbursable expenses (time and expenses related to copies, prints, faxes, postage, emails, etc.). Estimated Budget Cost \$ 100.00

PART C SUB TOTAL \$ 1,000.00

TOTAL \$ 25,500.00

II. NOT INCLUDED IN THIS PROPOSAL BUT CAN BE PROVIDED

1. Construction Drawings
2. Preliminary Engineering Report (PER)
3. Traffic Study
4. Environmental Studies
5. ALTA, Boundary, & As-built Surveys
6. Geotechnical Exploration
7. Asbestos Containing Materials (ACM) Surveys
8. Master Planning Services
9. Architectural Designs
10. Landscaping Plan
11. Irrigation Plan
12. Site Photometric and Lighting Plan
13. Electrical and Telecommunications Plan
14. Natural Gas Piping
15. Structural Designs (Retaining Walls, Buildings, Signs, etc.)
16. Pump Station Design
17. Permit Assistance
18. Permit Fees (by owner). (Checks for permit fees can either be written to the respective permitting entity by the owner or TH&P. If TH&P writes the check, the owner will be assessed a service fee of 15% which will be included as a reimbursable expense on the invoice.)
19. FEMA Permitting
20. Flood Study
21. Wetlands or Stream Identification/Mitigation
22. Hydrologic Determinations
23. Zoning Issues
24. Bidding Services
25. Construction Services
 - a. Construction Staking
 - b. Construction Administration
 - c. Shop Drawing Reviews
 - d. Records and Reports
 - e. Submittal Reviews
 - f. Construction Meetings
 - g. Change Order Requests
 - h. Pay Requests

- i. Resident Project Observation
 - j. One Year Warranty Inspection(s)
26. Off-site Surveys for Improvements to Existing Roadways, Gravity Sewers, Sanitary Pump Stations, etc.
27. Off-site Utilities and Roadway Designs
28. Off-site Stormwater Design and Permitting
29. Any item not specifically stated in the Scope of Services

III. SPECIAL CONDITIONS

1. Utilities:

Location of existing utilities shall be determined by:

- Observed evidence collected on or above the surface of the surveyed area and observed in the process of conducting the fieldwork. Examples of such evidence include pipeline markers, manholes, valves, meters, transformers, pedestals, clean-outs, utility poles, overhead lines and guy wires, etc.
- Evidence from plans obtained from utility companies and/or provided by the client (with reference as to the sources of information).
- Markings requested pursuant to an 811 utility locate or similar request.

Please note: Source information from plans and markings will be combined with observed evidence of utilities to develop a view of the underground utilities. However, lacking excavation, the exact location of underground features cannot be accurately, completely, and reliably depicted. In addition, in some jurisdictions, 811 or other similar utility located requests from surveyors may be ignored or result in an incomplete response, in which case TH&P shall note on the survey how this affected the surveyor's assessment of the location of the utilities. Where additional or more detailed information is required, the client is advised that excavation and/or private utility locate request may be necessary.

2. Schedule

Our schedule will permit us to start upon receipt of notice to proceed. We will put forth our best effort to meet any schedule you feel may be necessary.

3. Payment

- Invoices will be based on percentage of work completed.
- **A MONTHLY SERVICE CHARGE of 2% (24% per annum)** will be added on all accounts outstanding over 15 days from date of invoice.

4. Revisions

Minor plan changes resulting from owner comments, regulatory changes, etc. are anticipated and included in the fees outlined in this proposal. Should excessive revisions necessitate substantial reworking of our original scope of services, then additional engineering fees may apply. These additional fees will be identified to the client prior to continuation of the work and will either be billed at unit rates or a negotiated price, as mutually agreed.

5. Fees:

The above prices are valid for thirty days only.

6. Plans:

All plans, including but not limited to surveys, plats, exhibits and construction drawings, will be prepared using an AutoCAD format.

Thank you for the consideration to work with you on this project. If you would like to initiate our services on this project, please sign in the space provided on the attached agreement and we will use this correspondence as notice to proceed with the work.

Sincerely,
Tysinger, Hampton & Partners, Inc.



Thomas O. Patton, Jr., PE
President



Civil Engineering
Surveying
Environmental Consulting

Tysinger, Hampton & Partners, Inc.

**2020 RATE SCHEDULE
EFFECTIVE 09/01/2020**

CIVIL		SURVEYING	
Expert Witness-All Fields	\$255.00 per hr.	Professional Land Surveyor	\$130.00 per hr.
Principals	\$185.00 per hr.	Project Manager/Surveyor	\$95.00 per hr.
Engineering Manager	\$165.00 per hr.	Technician 1 – Surveying	\$85.00 per hr.
Senior Project Leader – Civil	\$130.00 per hr.	Technician 3 – Surveying	\$55.00 per hr.
Project Leader – Civil	\$110.00 per hr.	Survey Crew	\$140.00 per hr.
Project Manager – Civil	\$95.00 per hr.		
Stormwater Reporting	\$80.00 per hr.		
Senior Designer – Civil	\$80.00 per hr.		
Designer - Civil	\$75.00 per hr.	ADMINISTRATIVE	
CADD	\$70.00 per hr.	Administrative Support	\$60.00 per hr.
Technician – Civil	\$55.00 per hr.		
CEI/Engineer's Field Representative	\$80.00 per hr.		

Mileage	IRS Standard Business Rate
Materials	
Specifications and other xerographic reproductions	
8.5x11, 8.5x14 & 11x17	\$0.25 per sheet
Binders	
0" to 1.5"	
2.0" to 3.0"	\$2.50 each
Oversized	\$4.00 each
Fax	At Cost
CD's & DVD's	\$0.50 per sheet
Paper Plans (including those required for submittals)	
18x24, 22x36, 24x36, 30x42 & 36x48	\$2.00 per sheet
Mylar	
18x24, 22x36, 24x36, 30x42 & 36x48	\$12.00 per sheet
Specialty Monuments (with Surveyor Certification)	
Deed Research (printout)	\$20.00 each

Long distance telephone calls, special mailings (overnight, express, etc.), governmental maps, deeds, reductions, etc. (as noted above) required for project use, will be billed at actual expense incurred. Submittal fees required by governmental agencies are the responsibility of the client. (Submittal fees required by governmental agencies that are paid by TH&P will be billed as an extra and shall include a markup of 15%.) Travel expenses outside the Tri-Cities area will be billed at actual expense incurred.

PRICES SUBJECT TO CHANGE WITHOUT NOTICE.

☒ E-mail Instructions:

Please find attached a copy of our Agreement for Professional Services. If you would like to initiate our services, **please sign the agreement on page 3, initial pages 1 and 2 (as indicated) and return to:**

Contract Department
E-mail: owalker@tysinger-engineering.com

Upon receipt we will execute and return to you for your files.

☐ Facsimile Instructions:

Please find attached a copy of our Agreement for Professional Services. If you would like to initiate our services, **please sign the agreement on page 3, initial pages 1 and 2 (as indicated) and return to:**

Contract Department
Attn: Olivia Walker
Fax: (423) 282-1621

Upon receipt we will execute and return to you for your files.

☐ Mailing Instructions:

Please find enclosed 2 copies of our Agreement for Professional Services. If you would like to initiate our services, **please sign both copies of the agreement on page 3, initial pages 1 and 2 (as indicated) and return both to:**

Contract Department, Attn: Olivia Walker
Tysinger, Hampton & Partners, Inc.
P.O. Box 982
Johnson City, TN 37605-0982

Upon receipt we will execute one copy and return to you for your files.

Thank you for the consideration to work with you on this project.

Project: Paddle Creek Road Improvements Study
Number/Client: 2011902C/Town of Unicoi

Tysinger Hampton & Partners, Inc.



Civil Engineering
Surveying
Environmental Consulting

Tysinger, Hampton & Partners, Inc.

AGREEMENT FOR PROFESSIONAL SERVICES

Project Number: 2011902C Date: January 29, 2021
Client's Name: Town of Unicoi
Address: P.O. Box 39
City, State Zip Code: Unicoi, TN 37650
Phone: (423) 676-5113 Fax: _____
E-mail: rcoop@att.net

Project Name: Paddle Creek Road Improvements Study
Location/Address: _____
City, State Zip Code: Unicoi, TN

Project Description : See the attached proposal dated 01/29/2021.

Scope of Services: See the attached proposal dated 01/29/2021.

Compensation for Services: See the attached proposal dated 01/29/2021.

Special Conditions:

- If surveying of existing utilities is being provided as a part of the scope of services, TH&P recommends that the client engage the services of a qualified utilities locator to identify the location of underground utilities prior to TH&P initiating surveying activities. TH&P will only survey visible utilities or utilities identified by others. Any utilities or underground facilities requested by the client to be surveyed after completion of surveying services will be considered an extra and will be billed at unit rates or at a negotiated price.

The above price(s) is valid for thirty days from date offered.

**THE TERMS AND CONDITIONS ON THE FOLLOWING PAGES (2 THROUGH 3)
ARE AN INTEGRAL PART OF THIS AGREEMENT.**

_____ Client (Initials) _____ TH&P (Initials)

TERMS & CONDITIONS

1. ACCESS TO THE SITE/JOBSITE SAFETY:

Unless otherwise stated, Tysinger, Hampton & Partners, Inc. (TH&P), herein referred to as the CONSULTANT, will have access to the site for activities necessary for the performance of the services. The CONSULTANT will take precautions to minimize damage resulting from these activities, but has not included in the project fee the cost of restoration of any resulting damage.

The CONSULTANT has not been retained or compensated to provide design and construction observation services relating to the CONTRACTOR's safety precautions or to means, methods, techniques, sequences or procedures for the CONTRACTOR to perform his work. The CLIENT understands that the CONSULTANT is not responsible, in any way, for the means, methods, techniques, sequences, procedures, or scheduling of construction, or for jobsite safety, and will not be responsible for any losses or injuries that occur at the Project site.

2. INDEMNIFICATION:

The CONSULTANT agrees, to the fullest extent permitted by law, to indemnify and hold the Client harmless from any damages, liability or cost (including reasonable attorneys' fees and costs of defense) to the extent caused by the CONSULTANT's negligent acts, errors or omissions in the performance of professional services under this Agreement and those of his or her sub-consultants or anyone for whom the CONSULTANT is legally liable.

The Client agrees, to the fullest extent permitted by law, to indemnify and hold the CONSULTANT harmless from any damage, liability or cost (including reasonable attorney's fees and costs of defense) to the extent caused by the Client's negligent acts, errors or omissions and those of his or her contractors, subcontractors or consultants or anyone for whom the Client is legally liable, and arising from the project that is the subject of this agreement.

The CONSULTANT is not obligated to indemnify the Client in any manner whatsoever for the Client's own negligence.

3. INSURANCE:

The CONSULTANT shall secure and endeavor to maintain such insurance as will protect the CLIENT from claims of negligence, bodily injury, death, or property damage that may arise out of the performance of the Consultants' services under this agreement.

4. RISK ALLOCATION/LIMITATION OF LIABILITY:

In recognition of the relative risks, rewards and benefits of the Project to both the CLIENT and the CONSULTANT, the risks have been allocated such that the CLIENT agrees that, to the fullest extent permitted by law, the CONSULTANT's total liability to the CLIENT for any and all injuries, claims, losses, expenses, damages, or claim expenses, including attorney's fees, arising out of this Agreement, from any cause or causes, shall not exceed the total amount of the CONSULTANT's fee or \$50,000.00, whichever is greater for any claim arising out of the CONSULTANT's negligence.

5. TERMINATION OF SERVICES:

This Agreement may be terminated by the CLIENT or by the CONSULTANT upon not less than seven days written notice should the other party fail to substantially perform in accordance with the terms of this Agreement through no fault of the party initiating termination. If this Agreement is terminated by the CLIENT, the CONSULTANT shall be paid for services performed to the termination notice date, including reimbursable expenses due plus termination expenses. Termination expenses are defined as reimbursable expenses directly attributable to termination, plus 15% of the total compensation earned to the time of termination to account for the CONSULTANT's rescheduling adjustments, reassignment of personnel and related costs incurred due to termination.

REIMBURSABLE EXPENSES:

Reimbursable expenses include actual expenditures made by the CONSULTANT, his employees, or his SUB-CONSULTANTS on behalf of the Project. Reimbursable expenses include, but are not necessarily limited to, the following: (a) expenses of transportation and living when

traveling in connection with the Project; long distance calls; overnight mail; telecopies;; (b) expenses of printing, reproduction, postage and handling of drawings and specifications, including duplicate sets at the completion of each phase of the Project for the CLIENT's review and approval. These reimbursable expenses shall be billed as a multiple of 1.0 times the cost incurred by the CONSULTANT. Fees paid by CONSULTANT for (c) testing and/or for securing approval of authorities having jurisdiction over the Project and (d) expenses related to SUB-CONSULTANTS and specialists when authorized by the CLIENT, shall be billed as a multiple of 1.15 times the cost paid by the CONSULTANT.

7. DISPUTES RESOLUTION:

All claims, counterclaims, disputes and other matters in question between the parties hereto arising out of or relating to this Agreement or breach thereof shall be presented to non-binding mediation, subject to the parties agreeing to a mediator.

8. OWNERSHIP OF DOCUMENTS:

It is understood by and between the parties to this Agreement that all drawings, specifications and other work products of the CONSULTANT for this Project shall remain the property of the CONSULTANT and are instruments of the service for this Project only and shall apply to this particular Project and any reuse of the instruments of service of the CONSULTANT by the CLIENT for any extensions of the Project or for any other project without the written permission of the CONSULTANT shall be at the CLIENT's sole risk, and the CLIENT agrees to defend, indemnify and hold harmless the CONSULTANT from all claims, damages and expenses, including attorney's fees, arising out of any unauthorized reuse of the CONSULTANT's instruments of service by the CLIENT or by others acting through or on behalf of the CLIENT. Any reuse or adaption of the CONSULTANT's instruments of service on other projects shall entitle the CONSULTANT to additional compensation in an amount to be agreed upon by the CLIENT and the CONSULTANT.

9. GOVERNING LAW:

Unless otherwise specified within this Agreement, this Agreement shall be governed by the law of the State of Tennessee. In the event any provisions of this Agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, condition or covenant shall not be construed by the other party was a waiver of a subsequent breach of the same by the other party.

10. PAYMENT TO THE CONSULTANT:

Fees for services shall be as provided in this Agreement. Where the approximate total fee is based on a manpower estimate and is to be billed on an hourly basis per the CONSULTANT's Standard Fee Schedule, this total fee shall be understood to be an estimate. If the CONSULTANT's estimate is exceeded by more than ten percent (10%), the CLIENT shall be so notified in advance.

Progress payments shall be made in proportion to services rendered and will be invoiced on a semimonthly basis, unless otherwise stated on page one. Invoice amounts are due when rendered and shall be considered past due if not paid within Fifteen (15) days after issue date. At the sole discretion of the CONSULTANT, unpaid amounts may be subject to a monthly service charge of 2% of the then unpaid balance (24.0% true annual rate), from the fifteenth (15th) day, with a minimum charge of 2%.

If the CLIENT fails to make payments when due the CONSULTANT, the CONSULTANT may, after giving seven days written notice to the CLIENT, suspend services under this Agreement and retain all work products deliverable to the CLIENT until full payment. The project completion date shall be automatically extended by the number of days services are suspended.

No deductions shall be made from the CONSULTANT's compensation on account of penalty, liquidated damages, or other sums withheld from payment(s) to CONTRACTORS.

If the Project is delayed or if the CONSULTANT's services for the Project are delayed or suspended for more than three months for reasons beyond the CONSULTANT's control, the CONSULTANT may, after giving seven days written notice to the CLIENT, terminate this Agreement, and the CLIENT shall compensate the CONSULTANT in accordance with the termination provision contained in this Agreement.

11. CLIENT'S RESPONSIBILITIES:

The CLIENT shall designate a person to act with authority on his behalf in respect to all aspects of the Project, shall examine and respond promptly to CONSULTANT's submissions, and shall give prompt written notice to the CONSULTANT whenever he observes or otherwise becomes aware of any defect in or problem with the Project.

The CLIENT shall also provide to the CONSULTANT all criteria and full information as to his requirements for the Project, and shall:

- Guarantee access to and make all provisions for the CONSULTANT to enter upon public and private properties as necessary to accomplish the work;
- Provide such legal, accounting, independent cost estimating, and insurance counseling services as may be required for the Project.
- Furnish approvals and permits from all governmental authorities and/or agencies having jurisdiction over the Project;
- Provide the CONSULTANT with escorts and means of access to all areas of the Project; this being necessary for the orderly progress of the work, the CONSULTANT shall be entitled to rely upon the efficiency and completeness thereof; and
- Compensate the CONSULTANT for services rendered under this Agreement and pay all costs incidental to CLIENT furnished items.

12. EXTENT OF AGREEMENT:

This Agreement represents the entire and integrated Agreement between the CLIENT and the CONSULTANT and supersedes all prior negotiations, or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the CLIENT and the CONSULTANT.

The CONSULTANT intends to render services under the terms of this Agreement in accordance with generally accepted professional practices consistent with the intended use of the Project and makes no warranty either expressed or implied.

Any opinion of construction cost prepared by the CONSULTANT represents his judgement as a design professional and is supplied for the general guidance of the CLIENT. Since the CONSULTANT has no control over the cost of labor and material, or over competitive bidding or market conditions, the CONSULTANT does not guarantee the accuracy of such opinions as compared to CONTRACTOR bids or actual cost to the CLIENT.

13. CHANGES IN THE SCOPE OF SERVICES:

The CLIENT may request changes in the *Scope of Services* of the Agreement to be performed hereunder. Such changes, including any increase or decrease in the amount of the CONSULTANT's compensation, which are mutually agreed upon by and between the CLIENT and the CONSULTANT shall be incorporated into this Agreement by written amendment. Any changes made to the construction documents by the CLIENT, or by the CLIENT's representatives, are strictly prohibited without the knowledge and written consent of the CONSULTANT. The CONSULTANT shall be released from any liability resulting from damages, injuries, and or death resulting from the unauthorized alteration of construction documents.

14. EXISTING AND/OR HIDDEN CONDITIONS:

A condition is hidden if it is concealed by existing finishes or features or if it cannot be investigated by reasonable visual observation. If the CONSULTANT has reason to believe that such a condition may exist, the CONSULTANT will notify the CLIENT who then shall authorize and pay for all costs associated with the investigation of such a condition and, if necessary, all costs necessary to correct said condition. If (1) the CLIENT fails to authorize such investigation or correction after due notification, or (2) the CONSULTANT has no reason to believe that such a condition exists, the CLIENT is responsible for all risks associated with this condition, and the CONSULTANT shall not be responsible for the

existing condition nor any resulting damages to persons or property. Further, the CONSULTANT will not be required to execute any document that would result in certifying, guaranteeing or warranting the existence of conditions whose existence the CONSULTANT cannot reasonably ascertain.

15. DESIGN WITHOUT CONSTRUCTION PHASE SERVICES:

It is understood and agreed that if CONSULTANT's *Basic Services* under this Agreement do not include project observation or review of the CONTRACTOR's performance or any of the construction phase services, and that such services will be provided by the CLIENT or by another party selected at the sole discretion of the CLIENT. Further, the CLIENT assumes all responsibility for interpretation of the Contract Documents and for construction observation and/or supervision and waives any claims against the CONSULTANT that may be in any way connected thereto.

In addition, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold the CONSULTANT harmless from any loss, claim or cost, including reasonable attorney's fees and costs of defense, arising or resulting from the performance of such services by other persons or entities and from any and all claims arising from modifications, clarifications, interpretations, adjustments or changes made to the Contract Documents to reflect changed field or other conditions, except for claims arising from the sole negligence or willful misconduct of the CONSULTANT.

If the CLIENT requests in writing that the CONSULTANT provide any specific construction phase services and if the CONSULTANT agrees in writing to provide such services, then the CONSULTANT shall be compensated for Additional Services as provided in this Agreement.

16. WAIVER

In consideration of the substantial risks to the Engineer in rendering professional services in connection with this Project, the Client agrees to make no claim and hereby waives, to the fullest extent permitted by law, any claim or cause of action of any nature against the Engineer, its officers, directors, employees and subconsultants (collectively, Engineer), which may arise out of or in connection with this Project or the performance, by any of the parties above named, of the services under this agreement.

Accepted By: _____

(Client's Company Name)

(Client's Signature)

(Date Accepted)

(Print Client's Name and Title)

Tysinger Hampton & Partners, Inc.

(Consultant's Signature)

(Date Accepted)

Thomas O. Patton Jr., President

(Print Consultant's Name and Title)



ORDINANCE # 2021- 287

AN AMENDING ORDINANCE OF THE TOWN OF UNICOI, TENNESSEE TO AMEND ORDINANCE 2015 – 238 TO ADOPT THE INTERNATIONAL BUILDING CODES BY REFERENCE

WHEREAS, the Board of Mayor and Aldermen desire to adopt by reference the currently used International Building Code;

WHEREAS, the Tennessee General Assembly has now adopted the 2018 International Building Code; and

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEND, than

Section 1. The Municipal Code of the Town of Unicoi is hereby amended as follows:

12-101. Adoption of Building Code statutes: By the authority granted under Tennessee Code Annotated §§6-54-501 through 6-54-503, and § 6-54-506, Town of Unicoi hereby adopts by reference as if fully set forth in this section, the 2018 International Building Codes;

Section 2. § 12-101 Section 1 of the Code of the Town of Unicoi is hereby replaced by Section 12-101 as set out above;

Section 3. Prior Section 2 of the Town of Unicoi Codes Section 12-101 is deleted;

Section 4. Prior Sections 3, 4 and 5 of the Town of Unicoi Codes Section 12-101 are retained and renumbered as Sections 2, 3, and 4 of Section 12-101 of the Municipal Code of the Town of Unicoi; and

Section 5. This ordinance will take effect upon its final reading, and passage the public welfare requiring it.

Voting by the Board, as follows, on April 19, 2021:

First Reading:

	Aye	No
Alderman Bennett	_____	_____
Alderman Radford	_____	_____
Alderman Ray	_____	_____
Vice Mayor Cooper	_____	_____
Mayor Bullen	_____	_____

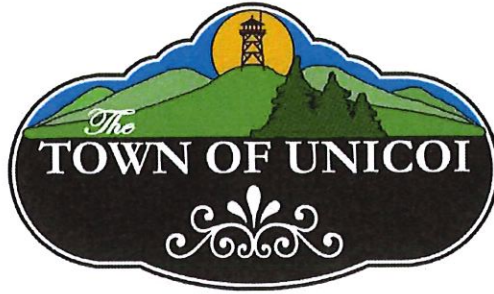
Voting by the Board, as follows, on May 17, 2021:

Second Reading and Final Reading:

	Aye	No
Alderman Bennett	_____	_____
Alderman Radford	_____	_____
Alderman Ray	_____	_____
Vice Mayor Cooper	_____	_____
Mayor Bullen	_____	_____

KATHY BULLEN, Mayor

DEBORAH B. KESSLER, City Recorder



RESOLUTION 2021 - 331

A RESOLUTION TO APPROVE BIDDING OF AMPITHEATER LPRF PROJECT GRANT

WHEREAS, the Board of Mayor and Alderman has approved the above referenced grant project through the award process and initial preparation for bidding;

WHEREAS, on Monday December 21, 2020, the Board of Mayor and Alderman by motion following discussion voted to suspend this project until the Board could determine the value of the project to the citizens of the Town of Unicoi; and

WHEREAS, it appears that it is in the best interest of the citizens of the Town of Unicoi to arrange for bidding of this project;

NOW THEREFORE, be it resolved as follows:

1. The Town of Unicoi shall move forward with bidding of this project as originally designed under the 100%, \$0 match grant.
2. The redesign changes shall not be part of the bid process.
3. The motion approved December 21, 2020, concerning this project is set aside and the suspension of bid action on this project is lifted.

This Resolution shall take effect immediately the public welfare requiring same.

This _____ day of April, 2021.

Voting by the Board, as follows, on April 19, 2021:

	Aye	No
Alderman Bennett	_____	_____
Alderman Radford	_____	_____
Alderman Ray	_____	_____
Vice Mayor Cooper	_____	_____
Mayor Bullen	_____	_____

KATHY BULLEN, Mayor

DEBORAH B. KESSLER, City Recorder



RESOLUTION 2018 - 276

A RESOLUTION AUTHORIZING THE MAYOR TO MAKE APPLICATION AND SIGN THE NECESSARY GRANT DOCUMENTS FOR LOCAL PARKS AND RECREATION FUND (LPRF) GRANT DOLLARS IN THE AMOUNT OF \$248,000 FOR CONSTRUCTION OF AN AMPHITHEATER.

WHEREAS, the Board of Mayor and Alderman recognize the need for an amphitheater in the Town of Unicoi and will ask for \$248,000 in grant monies with a 50% match of \$248,000 consisting of the appraised value of the land recently purchased by the Town; and recognizes that if funded, a Notice of Limitation of Use (NLU) will be registered against the deed of the project parcel and the property may not be converted to any use other than public recreation without permission; and agrees to completing the project within two years of the grant contract start date; and

WHEREAS, the State of Tennessee through the LPRF program provides assistance to municipalities and counties for the purpose of developing recreational and park opportunities for the citizens of this state; and

WHEREAS, T.C.A. §67-4-409 authorizes cities and counties to use the LPRF program; and

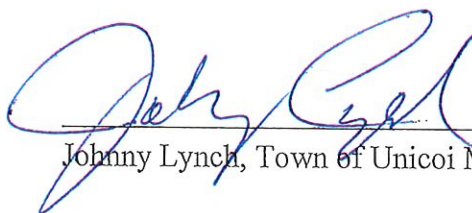
WHEREAS, in order to qualify for said grant, a fifty percent (50%) local match will be required to match the grant award from the State of Tennessee. Local match of \$248,000 will be provided by the Town in the form of the appraised value of the land purchased for the amphitheater; and

WHEREAS, it is understood that the project will meet all Federal, State, and local regulations with regards to the Americans with Disabilities Act (ADA).

NOW, THEREFORE BE IT RESOLVED, by the Town of Unicoi Board of Mayor and Aldermen, meeting in regular session on this 19th day of March, 2018, that the Mayor is authorized to make application for LPRF grant funds and sign all necessary documents, contract, assurances and forms of compliance necessary to effectively execute this application and grant, if awarded.

This Resolution was duly passed and approved on the 19th day of March, 2018.

	<u>Aye</u>	<u>No</u>
Alderman Kathryn Bullen	—	<u>X</u>
Alderman Jeff Linville	<u>X</u>	—
Alderman Roger Cooper	—	—
Vice-Mayor Doug Hopson	<u>X</u>	—
Mayor Johnny Lynch	<u>X</u>	—

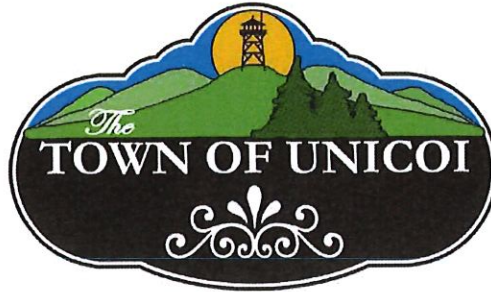


Johnny Lynch, Town of Unicoi Mayor

Attest:



Michael T. Borders, City Recorder



RESOLUTION 2021 - 332

A RESOLUTION TO APPROVE BIDDING OF GRANT PROJECT BUFFALO VALLEY CONNECTOR TRAIL AND BIKE ROUTE

WHEREAS, the Board of Mayor and Alderman has approved the above referenced grant project through the award process and initial preparation for bidding;

WHEREAS, on Monday December 21, 2020, the Board of Mayor and Alderman by motion following discussion voted to suspend this project until the Board could determine the value of the project to the citizens of the Town of Unicoi; and

WHEREAS, it appears that it is in the best interest of the citizens of the Town of Unicoi to arrange for bidding of this project;

NOW THEREFORE, be it resolved as follows:

1. The Town of Unicoi shall move forward with bidding of the Buffalo Valley Connector Trail and Bike Route Grant Project;
2. The motion approved December 21, 2020, concerning this project is set aside and the suspension of bid action on this project is lifted.
3. This resolution shall take effect immediately the public welfare requiring same.

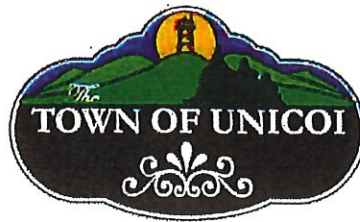
This _____ day of April, 2021.

Voting by the Board, as follows, on April 19, 2021:

	Aye	No
Alderman Bennett	_____	_____
Alderman Radford	_____	_____
Alderman Ray	_____	_____
Vice Mayor Cooper	_____	_____
Mayor Bullen	_____	_____

KATHY BULLEN, Mayor

DEBORAH B. KESSLER, City Recorder



RESOLUTION 2018 - 279

A RESOLUTION TO AUTHORIZE THE TOWN OF UNICOI TO PROVIDE MATCHING FUNDS FOR THE APPALACHIAN REGIONAL COMMISSION POWER GRANT FOR THE TOWN OF UNICOI BUFFALO VALLEY CONNECTOR TRAIL AND BIKE ROUTE

This resolution authorizes the Town of Unicoi to provide matching funds for a 2,900 linear feet asphalt walking trail from the Pinnacle Tower Trail trailhead to the Unicoi Tourist Information Center and the Maple Grove Restaurant. As part of the project, a 5,800 linear feet bike asphalt path (share the road) will be added to existing roads from the trailhead and go through the downtown business district to Town Hall.

WHEREAS, \$300,000 of Appalachian Regional Commission (ARC) funds are available for the project. Local matching funds of \$128,815 are required to receive the grant funding for a total project of \$428,815.

NOW THEREFORE, BE IT RESOLVED by the Board of Mayor and Alderman of the Town of Unicoi to provide matching funds of \$128,815.

The Mayor is authorized to enter any and all necessary agreements and assurances to implement this project.

This Resolution was duly passed and approved on the 21st day of May, 2018.


Johnny Lynch, Mayor

Attest:


Michael T. Borders, City Recorder



RESOLUTION # 2021-333

RESOLUTION IN SUPPORT OF DRUG DEALER LIABILITY ACT LAWSUIT

The Town of Unicoi Legislative Body meeting in regular session on the 19th day of April, 2021, a quorum being present and a majority voting in the affirmative, hereby RESOLVES as follows:

WHEREAS, Town of Unicoi, as well as other counties in Tennessee and in surrounding states, has experienced an epidemic related to the distribution and use of opioids by its citizens that has generated critical issues and problems for the Town of Unicoi, including but not limited to opioid addiction by the Town of Unicoi citizens, drug overdose deaths, the birth of drug dependent babies, a rise in criminal charges convictions for the illegal sale and use of opioids as well as other crimes resulting from the opioid abuse epidemic, including but not limited to burglary, theft, and fraud, and the loss of productivity of the citizens in the workplace, damage and destruction to the family unit, all resulting from the illegal sale, distribution, and use of opioids in the Town of Unicoi;

WHEREAS, District Attorney Ken Baldwin is the duly elected District Attorney General for the 1st Judicial District of the State of Tennessee;

WHEREAS, General Ken Baldwin brought a lawsuit in 2017 through the law firm of Branstetter, Stranch & Jennings, PLLC to recover money for the Town of Unicoi under Tennessee's Drug Dealer Liability Act ("DDLA"), and that lawsuit is pending in Sullivan County Circuit Court;

The Town of Unicoi Legislative Body hereby RESOLVES that it fully supports the lawsuit, approves of the actions taken in the lawsuit thus far on its behalf, approves of the lawsuit going forward with the Town of Unicoi as the named plaintiff, and retains District Attorney Ken Baldwin and the law firm of Branstetter, Stranch & Jennings, PLLC as counsel in this matter and any other opioid-related lawsuit.

Mayor Kathy Bullen

City Recorder, Deborah B. Kessler

City Attorney, Lois Shults Davis

Voting by the Board, as follows, on April 19, 2021:

	Aye	No
Alderman Bennett	_____	_____
Alderman Radford	_____	_____
Alderman Ray	_____	_____
Vice Mayor Cooper	_____	_____
Mayor Bullen	_____	_____



April 7, 2021

Mayor and Commissioners
Town of Unicoi
P.O. Box 39
Unicoi, TN 37692-0039

Dear Mayor and City Commissioners:

As you know, we filed a lawsuit in 2017 where your District Attorney brought claims under the DDLA against opioid manufacturers and other drug dealers to recover money on your behalf.

Since we filed the case, the Tennessee Supreme Court has found that the District Attorneys cannot bring claims on behalf of the cities within their judicial districts. As such, our trial judge issued an order giving us 30 days to contact every county and city to find out if they want to substitute in as named plaintiffs in the DDLA case that is currently pending in Sullivan County. The case is set to be tried by a jury in a matter of weeks.

We would appreciate the opportunity to appear at your next scheduled meeting to discuss any questions you may have. For your convenience, we have attached a proposed resolution (if one is necessary for your municipality) and a retainer agreement for your consideration. We have also included a copy of the order.

Please let us know if you have any questions or would like to discuss this issue further.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brian R. Hefley".

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 (615) 254.8801
F (615) 255.5419
BSJFIRM.COM

OHIO
425 WALNUT STREET
SUITE 2315
CINCINNATI, OH 45202
P (513) 381.2224
F (513) 381.2225

Tricia Herzfeld

cc: District Attorney General Ken Baldwin
City Attorney Lois Shults-Davis

Encl: April 5, 2021 Court Order
DDLA Resolution
DDLA Retainer Agreement

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P (513) 381.2224
F (513) 381.2225



MINUTES, 5th day of April, 2021

IN THE CIRCUIT COURT FOR SULLIVAN COUNTY
AT KINGSPORT, TENNESSEE

FILED
4/5/21 2:22 pm
Bobby L. Russell, DC
CIRCUIT COURT CLERK
SULLIVAN COUNTY, TN.

BARRY STAUBUS, et al.,

Plaintiffs,

v.

PURDUE PHARMA, L.P., et al.,

Defendants.

JURY DEMAND

Case No. C-41916

Division C

**ORDER DENYING ENDO'S MOTION TO DISMISS AND
GRANTING PLAINTIFFS' MOTION FOR SUBSTITUTION**

On December 18, 2020, Endo filed a Motion to Dismiss the District Attorneys' Claims for Lack of Subject Matter Jurisdiction. On February 1, 2021, Plaintiffs filed a Motion for Substitution and a Response to Endo's Motion to Dismiss the District Attorneys' Claims. On February 22, 2021, Endo filed a Combined Reply in Support of Motion to Dismiss and Opposition to Plaintiffs' Motion for Substitution. On February 24, 2021, Plaintiffs filed a Reply in Support of Motion for Substitution and Sur-Reply in Opposition to Motion to Dismiss. On March 8, 2021, Endo filed a Notice of Supplemental Authority. On March 11, 2021, the Court held a hearing on both motions via Zoom.

The Court has reviewed the briefing submitted by the parties and heard the arguments of counsel.¹ For the reasons stated below, the Court hereby: (1) **DENIES** Endo's Motion to Dismiss; (2) **ORDERS** that the counties of Sullivan, Washington, Johnson, Unicoi, Carter,

¹ Plaintiffs' recitation of the procedural history of this case is accurate and is incorporated here by reference.

Hamblen, and Hancock are hereby substituted in this matter as Plaintiffs;² and (3) **ORDERS** that any other localities that wish to substitute, notify the Court of their intention to do so, **within 30 days of the entry of this order.**

LEGAL STANDARD

When the wrong parties bring a cause of action, Tenn. R. Civ. P. 17.01 requires the Court to give the real parties in interest reasonable time to assume control of the action before it is dismissed:

Every action shall be prosecuted in the name of the real party in interest; but an executor, administrator, guardian, bailee, trustee of an express trust, a party to whose rights another is subrogated, a party with whom or in whose name a contract has been made for the benefit of another, or a party authorized by statute may sue in his or her own name without joining the party for whose benefit the action is brought; and when a statute so provides an action for the use or benefit of another shall be brought in the name of this state. *No action shall be dismissed on the ground that it is not prosecuted in the name of the real party in interest until a reasonable time has been allowed after objection for ratification or commencement by, or joinder or substitution of, the real party in interest;* and such ratification, joinder, or substitution shall have the same effect as if the action had been commenced in the name of the real party in interest.

Tenn. R. Civ. P. 17.01 (emphasis added).

The Court finds that the purpose of Rule 17.01 is to allow a case to be heard on the merits instead of being dismissed on a technicality.

As an initial matter, there is no dispute that this Court has subject matter jurisdiction to hear claims brought under the DDLA, the DDLA claims of Baby Doe, or over DDLA claims brought by the counties and municipalities.³ Further, there is no dispute that since the filing of

² Plaintiffs originally moved to substitute as to five counties. In Plaintiffs' February 24, 2021 brief, Plaintiffs added Unicoi County and Hancock County.

³ In fact, in support of its own Motion to Dismiss, Endo acknowledged as much when it stated as follows: "Alternatively, the Court should dismiss the claims purportedly asserted on behalf of the counties and cities units [*sic*] unless those government entities seek to (and are permitted to)

the original complaint in this matter in June 2017, it has been clear that this case has been brought on behalf of the counties and cities named in the Complaint.⁴ The only disputes in this case are whether: 1) the claims of the counties and municipalities must be dismissed forever because they were mistakenly brought by the District Attorneys on their behalf (which Endo argues deprives this Court of subject matter jurisdiction); and 2) whether substitution otherwise should be denied because of delay or some other factor. The Court finds that these arguments are without merit. The Court finds that the *Chapman* decision and its progeny control here. *Chapman v. King*, 572 S.W.2d 925, 926-29 (Tenn. 1978); see *Foster v. St. Joseph Hospital*, 158 S.W.3d 418, 424 (Tenn. Ct. App. 2004).

Second, Endo's argument that Plaintiffs' Motion for Substitution should fail because of the District Attorneys' "strategic" decisions is without merit. The Court finds that the district attorneys made a bona fide, good faith mistake about their ability to "represent" local governments under Tenn. Code Ann. § 29-38-116(a). When the Courts, as here, disagree as to standing, it strongly supports the position that it is a mistake of fact. The public policy reason to allow standing in a wrongful death case is not as strong as the public policy reason in this case since thousands of lives have been ruined, thousands of lives have been lost and the numbers are increasing daily.

Third, the Court finds that Plaintiffs moved for substitution a "reasonable time" after the *Effler* decision. It would be unreasonable to expect the local governments to file separate DDLA

substitute as plaintiffs within a reasonable time. See Tenn. R. Civ. P. 17.01[.]" (See Mfr. Def. Motion to Dismiss at p. 20 n.7.) Endo would not have made such a suggestion if it was not clear that the Court would maintain subject matter jurisdiction over the claims of localities.

⁴ The Court notes that the seven counties that have moved for substitution to control their DDLA claims in this litigation have been active participants in the litigation since its inception. Each of these counties has provided hundreds of documents in response to Endo's discovery requests and presented multiple witnesses for deposition.

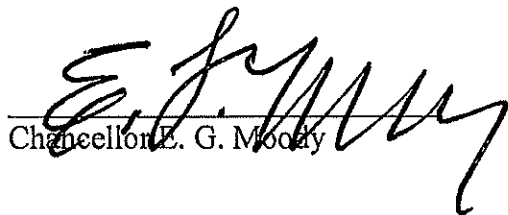
claims while every judicial decision prior to December 2020 was telling them that the district attorneys could litigate on their behalf. It would be fundamentally unfair to measure the time after Endo's first objection since the Court agreed with the Plaintiffs.

Lastly, this Court finds that Endo's argument that it will be prejudiced by the substitution of parties is without merit. The Court specifically gave Endo the opportunity to move for additional Rule 30.02(6) deposition testimony from the localities if it believed it needed more information. Endo did not do so. Endo had ample opportunity to obtain necessary discovery from the localities in this matter. Endo also argues that it would suffer prejudice by having to re-open damages expert discovery. For the reasons stated by the Plaintiffs, the Court finds that argument unpersuasive as well. Finally, the Court simply cannot credit Endo's contention that "delay" causes it prejudice, given Endo's numerous efforts to delay the case and push off trial. Accordingly, the Court finds that the substitution of the localities as the real parties in interest in this matter does not prejudice Endo. It has been clear all along that the claims were brought on behalf of the localities, and fact and expert discovery have proceeded accordingly. The Court finds that failure to allow substitution would severely prejudice the Plaintiffs.

For all of these reasons, the Court hereby: (1) **DENIES** Endo's Motion to Dismiss; (2) **ORDERS** that the counties of Sullivan, Washington, Johnson, Unicoi, Carter, Hamblen, and Hancock are hereby substituted in this matter as Plaintiffs; and (3) **ORDERS** that any other counties or municipalities that were named in this matter, notify the Court of their intention to substitute, if they choose, **within 30 days of the entry of this order.**

It is so **ORDERED.**

ENTER:


Chancellor E. G. Moody

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing document has been served by Email and/or U.S. Mail on this the 14th day of April, 2021, as follows:

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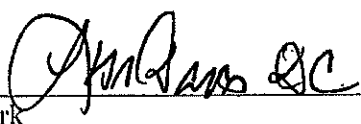
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Clerk



RETAINER AGREEMENT

This agreement is made between Branstetter, Stranch & Jennings, PLLC, and Ken Baldwin, District Attorney for the 1st Judicial District, hereafter referred to as "Attorneys," and the Town of Unicoi, 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. Representation in a lawsuit relating to the opioid crisis in Tennessee, filed in Sullivan County and any other opioid-related lawsuits filed on behalf of Town of Unicoi, Tennessee.
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:

1. 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. District Attorney Ken Baldwin will not take a fee or otherwise be compensated for his time.

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 (615) 254.8801
F (615) 255.5419
BSJFIRM.COM

OHIO
425 WALNUT STREET
SUITE 2315
CINCINNATI, OH 45202
P (513) 381.2224
F (513) 381.2225

March 2021 Usage Summary & Trends

- MHK was rented for 143.5 hours to 7 processing members, about 20.5 hours/week
- Trends show continued growth in hours rented and storage revenue

Table 1. 2018-2021 March Month-to-Month Activity Summary

Date	March 2021	March 2020	March 2019	March 2018		
# of Classes	0	2	1	3		
# of Class Participants	0	17	8	73		
Class Revenue	\$0	\$150	\$120	\$650		
# Hours Rented	143.5	115.5	97.5	13.5	24.2%	increase 2020 to 2021
# Clients Processing	7	5	5	1		
Hourly Booking Revenue	\$2,165	\$1,664	\$1,556	\$38		
# Storage Clients	6	6	6	2		
Storage Revenue	\$650	\$275	\$325	\$50	136.4%	increase 2020 to 2021
Fee Revenue	\$0	\$0	\$0	\$0		
Food Truck Revenue	\$80	\$120	\$40	\$40	-33.3%	decrease 2020 to 2021
Training Revenue	\$0	\$0	\$0	\$40		
Total Earned Revenue	\$2,895	\$2,059	\$2,041	\$818	40.6%	increase 2020 to 2021

Client Updates

- In March a new food manufacturing client, [Blazer Performance](#), passed their TN Department of Agriculture inspection and is now permitted to work from MHK
 - Their products include 3 flavors of a protein/vitamin fortified rice krisp pop



- Also, Crumb Bakeshop (formerly J. bake), member client since Feb 2019, graduated from the MHK and will be opening their restaurant space in Downtown Johnson City very soon! More press announcements to come
 - [Crumb Bakeshop](#)
 - Location: 500 W Walnut St, Johnson City, TN (next door to the old mill)
 - Serving Breakfast and Lunch
 - Hours: Tues-Sat 7am – 5pm
 Sun 10am – 4pm
 Closed Monday

UNICOI MUNICIPAL COURT
MONTHLY FUND BREAKDOWN SUMMARY
March 1, 2021 - March 31, 2021

State Fund Calculations

1. Litigation Tax:			Gross Tax	Commission		Net Lit. Tax
(a) City Court Cases:	7	X \$13.75	96.25	0.02	-1.93	94.33
(b) Municipal Parking Tickets:	0	X \$1.00	0.00	0.02	0.00	0.00
Net Litigation Tax:						94.33
				Commission	Net CLF Fees	
2. Crime Lab Fees:	0	X \$13.75	0.00	0.05	0.00	0.00
				Commission	Net D.O.S. Fines	
3. Dept. Of Safety Fines:	0		\$0.00	\$ 5.00	\$0.00	\$0.00
	5		\$25.00	0.05 %	\$-1.25	\$23.75
				Commission	Net MTE Fees	
4. Municipal Training/Educ. Fees:	5	X \$1.00	5.00	0.05	-0.25	4.75

933.50 Total Payments to Disburse for this Reporting Month

-94.33 Litigation Tax

0.00 Crime Lab Fee

-23.75 Dept. Of Safety Fines

-4.75 Municipal Training/Educ. Fees

-150.00 REI Fees

0.00 Admin. Fees

0.00 Other Charges

660.67 Net Disbursement Revenue for this Reporting Month

* Note: No litigation taxes are calculated for seat belt violations, see 55-9-603(e) or 55-9-602(g)(3)

Funds Detail Report

March 1, 2021 - March 31, 2021

Ticket No	Receipt Date	Payment	Lit Tax	Local Lit Tax	Crime Lab Fee	DOS Fine	Net Fine	MTE Fee	Adm Fee	CSI Fee	Net Court Cost	Other Charges
T313600176	03/23/2021	163.75	13.75			5.00	45.00	1.00		25.00	74.00	
WHITEHEAD, JOHNNY DWAYNE				Payment: C, W, 12829693								
T313600195	03/26/2021	163.75	13.75			5.00	45.00	1.00		25.00	74.00	
GRINDSTAFF, STEPHANIE CAROL				Payment: C, W, 12886781								
T324100091	03/25/2021	63.75P	13.75				19.00				31.00	
HARSHFIELD, BRIAN SCOTT				Payment: F, CA								
T324100109	03/25/2021	163.75	13.75			5.00	45.00	1.00		25.00	74.00	
LUNA, NATASHA LYNN				Payment: C, W, 12878609								
T324100135	03/23/2021	163.75	13.75			5.00	45.00	1.00		25.00	74.00	
TEHANDON, SAMANTHA LEIGH				Payment: C, W, 12835552								
T324100144	03/15/2021	51.00	13.75				12.25			25.00		
YATES, LISA NICOLE				Payment: C, CA								
T324100150	03/23/2021	163.75	13.75			5.00	45.00	1.00		25.00	74.00	
KYTE-CAMPBELL, SUZANNE ELIZABETH				Payment: C, W, 12777500								
Totals:	Payments	Payment	Lit Tax	Local Lit Tax	Crime Lab Fee	DOS Fine	Net Fine	MTE Fee	Adm Fee	CSI Fee	Net Court Cost	Other Charges
	7		96.25				256.25				401.00	
		933.50				25.00		5.00		150.00		

Note: "P" indicates partial payment

Tickets with Violation-Dates From 03/01/2021 To 03/31/2021

INTERNAL USE ONLY

Ticket-Nbr	Name	Race/Sex Officer	Violation	Viol.	Court	Fines	Amt
				Date	Date	Fees	Paid
M324100168	MURRAY, JESSE JAMES LAWRENCE	W/M SLAGLE, ANDY	16-109: LITTERING STREET ,ALLEYS,OR SIDEWALKS PRO	03/29/2021	05/04/2021	0.00	0.00
							Balance
							0.00
							Total for Violation Code: 16-109
							1
							0.00

Ticket-Nbr	Name	Race/Sex	Officer	Violation	Viol.	Court	Fines	Amt	Balance
					Date	Date	Fees	Paid	
T313600180	RIDDLE, DAVID LYNN	W/M	EMBLER, AARON	55-12-139; VIOL OF PROOF OF INSURANCE LAW	03/03/2021	05/04/2021	50.00	0.00	50.00
T313600184	LAWS, AUSTIN MERLE	W/M	EMBLER, AARON	55-12-139; VIOL OF PROOF OF INSURANCE LAW	03/03/2021	05/04/2021	50.00	0.00	50.00
T313600187	HIGGINS, ALEC JORDON	W/M	EMBLER, AARON	55-12-139; VIOL OF PROOF OF INSURANCE LAW	03/03/2021	05/04/2021	50.00	0.00	50.00
T324100152	LAMNAOVER, SAMIRA	U/F	SLAGLE, ANDY	55-12-139; VIOL OF PROOF OF INSURANCE LAW	03/04/2021	05/04/2021	50.00	0.00	50.00
T324100156	TESTER, CYNTHIA LOU	W/M	BARE, ELI	55-12-139; VIOL OF PROOF OF INSURANCE LAW	03/09/2021	05/04/2021	163.75	0.00	163.75
T324100162	STOUT, ABIGAIL PRISCILLA	W/M	SLAGLE, ANDY	55-12-139; VIOL OF PROOF OF INSURANCE LAW	03/24/2021	05/04/2021	50.00	0.00	50.00
T363700002	STOUT, ABIGAIL PRISCILLA	W/M	SLAGLE, ANDY	55-12-139; VIOL OF PROOF OF INSURANCE LAW	03/24/2021	05/04/2021	0.00	0.00	0.00
Total for Violation Code: 55-12-139					Fines		Amt		
					Fees		Paid		Balance
						413.75		0.00	413.75

Ticket-Nbr	Name	Race/Sex	Officer	Violation	Viol.	Court	Fines		Amt		Balance
							Date	Fees	Date	Paid	
T313600179	RIDDLE, DAVID LYNN	W/M	EMBLER, AARON	55-4-104; EXPIRED REGISTRATION	03/03/2021	05/04/2021	163.75	0.00			163.75
T324100149	CARNEY, JOHN GARLAND LEO	W/M	SLAGLE, ANDY	55-4-104; EXPIRED REGISTRATION	03/03/2021	05/04/2021	163.75	0.00			163.75
T324100157	STAPLETON, DONNNA LAUREN	W/F	SLAGLE, ANDY	55-4-104; EXPIRED REGISTRATION	03/08/2021	05/04/2021	163.75	0.00			163.75
T324100167	JOHNSON, GINGER DIONE	W/F	SLAGLE, ANDY	55-4-104; EXPIRED REGISTRATION	03/29/2021	05/04/2021	163.75	0.00			163.75
							Fines		Amt		
							Fees	Paid			Balance
							655.00	0.00			655.00
Total for Violation Code: 55-4-104											
4											

Ticket-Nbr	Name	Race/Sex/Officer	Violation	Viol.	Court	Fines	Amt	Balance
				Date	Date	Fees	Paid	

UNICOI MUNICIPAL COURT

04/12/2021

TICKET LISTING

INTERNAL USE ONLY

Tickets with Violation-Dates From 03/01/2021 To 03/31/2021

Ticket-Nbr	Name	Race/Sex	Officer	Violation	Viol.	Court	Fines	Amt	Balance
					Date	Date	Fees	Paid	
T313600183	LAWS, AUSTIN MERLE	W/M	EMBLER, AARON	55-8-115: WRONG WAY/DIRECTION, FAIL TO KEEP RIGHT	03/03/2021	05/04/2021	163.75	0.00	163.75
Total for Violation Code: 55-8-115				1	Fines		Amt	Balance	
					Fees		Paid		
					163.75		0.00		163.75

Ticket-Nbr	Name	Race/Sex	Officer	Violation	Viol.	Court	Fines	Amt	Balance
					Date	Date	Fees	Paid	
T313600186	HIGGINS, ALEC JORDON	W/M	EMBLER, AARON	55-8-152: SPEEDING (46/30)	03/03/2021	05/04/2021	163.75	0.00	163.75
T313600190	METZ, LUCAS MARK	W/M	EMBLER, AARON	55-8-152: SPEEDING (50/30)	03/18/2021	05/04/2021	163.75	0.00	163.75
T313600195	GRINDSTAFF, STEPHANIE CAROL	W/M	EMBLER, AARON	55-8-152: SPEEDING (51/30)	03/22/2021	05/04/2021	163.75	163.75	0.00
T313600196	CARTER, NATHANIEL JOSEPH	W/M	EMBLER, AARON	55-8-152: SPEEDING (58/30)	03/23/2021	05/04/2021	163.75	0.00	163.75
T313600197	ROGERS, LUCAS JAMES	W/M	EMBLER, AARON	55-8-152: SPEEDING (65/50)	03/24/2021	05/04/2021	163.75	0.00	163.75
T313600198	VANN, GREGORY WAYNE	W/M	BARE, ELI	55-8-152: SPEEDING (51/30)	03/25/2021	05/04/2021	163.75	163.75	0.00
T313600199	WILSON, JONATHON DANIEL	W/M	EMBLER, AARON	55-8-152: SPEEDING (51/30)	03/29/2021	05/04/2021	163.75	0.00	163.75
T324100150	KYTE-CAMPBELL, SUZANNE ELIZABETH	W/F	SLAGLE, ANDY	55-8-152: SPEEDING (45/30)	03/04/2021	05/04/2021	163.75	163.75	0.00
T324100151	LAMNAOVER, SAMIRA	U/F	SLAGLE, ANDY	55-8-152: SPEEDING (50/35)	03/04/2021	05/04/2021	163.75	0.00	163.75
T324100154	WATSON, MICHAEL DEVON	B/M	BARE, ELI	55-8-152: SPEEDING (53/30)	03/04/2021	05/04/2021	163.75	0.00	163.75
T324100155	WHITE, LISA MARIE	W/M	BARE, ELI	55-8-152: SPEEDING (49/30)	03/04/2021	05/04/2021	163.75	0.00	163.75
T324100158	FONTANA, CHRISTOPHER AUSTIN	W/M	BARE, ELI	55-8-152: SPEEDING (45/30)	03/09/2021	05/04/2021	163.75	0.00	163.75
T324100160	CLEGHORN, AUTUMN	W/F	SLAGLE, ANDY	55-8-152: SPEEDING (44/30)	03/23/2021	05/04/2021	163.75	0.00	163.75
T324100161	STOUT, ABIGAIL PRISCILLA	W/M	SLAGLE, ANDY	55-8-152: SPEEDING (47/25)	03/24/2021	05/04/2021	163.75	0.00	163.75
T324100163	EMORE, JEREMIA D	W/M	BARE, ELI	55-8-152: SPEEDING (50/30)	03/27/2021	05/04/2021	163.75	0.00	163.75
T324100169	WHITE, ZACHARY WILLIAM	W/M	ERWIN, JIMMY	55-8-152: SPEEDING (45/30)	03/26/2021	05/04/2021	163.75	0.00	163.75
T324100171	BARRON, PENELOPE LOU	W/F	BARE, ELI	55-8-152: SPEEDING (44/30)	03/30/2021	05/04/2021	163.75	0.00	163.75
T324100172	KELLY, MELANIE WILSON	W/F	BARE, ELI	55-8-152: SPEEDING (48/30)	03/30/2021	05/04/2021	163.75	0.00	163.75
T363700001	STOUT, ABIGAIL PRISCILLA	W/M	SLAGLE, ANDY	55-8-152: SPEEDING (47/25)	03/24/2021	05/04/2021	0.00	0.00	0.00
T363700003	VALLS, HANNAH REBEKAH	W/F	BARE, ELI	55-8-152: SPEEDING (48/50)	03/27/2021	04/06/2021	163.75	100.00	63.75
Total for Violation Code: 55-8-152				20	Fines		Amt	Balance	
					Fees		Paid		
					3,111.25		591.25		2,520.00

UNICOI MUNICIPAL COURT
TICKET LISTING

04/12/2021

Tickets with Violation-Dates From 03/01/2021 To 03/31/2021

INTERNAL USE ONLY

Ticket-Nbr	Name	Race/Sex	Officer	Violation	Viol. Date	Court Date	Fines Fees	Amt Paid	Balance
T324100170	WHITAKER, CALEB SHANE	W/M	ERWIN, JIMMY	55-8-160.2: FIRE LANE PARKING	03/25/2021	05/04/2021	51.00	0.00	51.00

				Fines	Amt	Balance
				Fees	Paid	
Total for Violation Code: 55-8-160.2				51.00	0.00	51.00

TOTAL TICKETS LISTED:							Amt	Balance
34							591.25	3,803.50
							4,394.75	

Fund : 110 General Fund			Balance
Account Number	Account Description		
Assets			
110-11100- - -	Petty Cash On Hand		600.00
110-11211- - -	Cash In The Bank - Checking Account - BOT		128,587.66
110-11212- - -	Cash In Bank Account - Checking - MCB		484,797.99
110-11220- - -	Cash In Bank - Savings - MCB		487,137.15
110-11250- - -	State Investment Pool		162.64
110-12112- - -	Certificates Of Deposit (Unrestricted)		113,618.45
110-13210- - -	Accounts Receivable		16,730.98
110-13700- - -	Due from MHK Fund		166,349.03
110-13732- - -	Due from ST - Parks/Rec Grant		0.00
110-13740- - -	Due From State Of Tennessee		115,375.39
110-13750- - -	Due From St Of Tenn - Other St Rev Alloc		0.00
110-13760- - -	Due From Erwin - ARC Power Grant		0.00
110-13770- - -	Due From Unicoi County		209,000.92
110-15100- - -	Prepaid Expenses		13,501.00
	Total Assets		1,735,861.21
	Total Assets and Deferred Outflows of Resources		1,735,861.21
Liabilities			
110-21100- - -	Accounts Payable		0.00
110-21211- - -	Social Security Taxes Payable		0.00
110-21212- - -	Federal Withholding Taxes Payable		0.00
110-21214- - -	Medicare Taxes Payable		0.00
110-21220- - -	Due To Aflac Insurance		0.00
110-21221- - -	Due To Liberty Insurance		(370.04)
110-21241- - -	Tn State Retirement System Payable		(2,952.68)
110-21242- - -	TN State Litigation Payable		(54.18)
110-21410- - -	Due To Mount Harvest Kitchen Fund		(33,679.88)
110-21820- - -	Accrued Wages Payable		0.00
110-21910- - -	Customer Deposits		0.00
110-26250- - -	Fund Balance - Restricted for State Street Aid		(119,795.64)
110-26385- - -	Committed for Capital Projects		(93,998.53)
110-26425- - -	Assigned for Public Safety		0.00
110-27100- - -	Fund Balance - Unappropriated		(861,283.89)
110-27105- - -	Fund Balance - Restricted		(123,213.31)
110-27200- - -	Fund Balance - Nonspendable		(13,501.00)
	Total Liabilities		(1,248,849.15)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(1,248,849.15)
Net Revenue\Expenditures			
			(487,012.06)
	Total Net Revenue\Expenditures		(487,012.06)
	Total		(487,012.06)
Fund Totals:	110		0.00

TOWN OF UNICOI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
Mar-21

	YEAR TO DATE BUDGET	MARCH 2021 ACTUAL	YEAR TO DATE ACTUAL	YTD % OF BUDGET
REVENUES				
Local Sales Tax - UC Trustee	\$ 692,000	\$ 118,238	\$ 825,899	119%
Wholesale Beer Tax	62,000	2,909	36,483	59%
Wholesale Liquor Tax	34,000	2,939	32,441	95%
Retail Liquor Fee	1,000	0	0	0%
Beer Licenses - Privilege Tax	300	0	400	133%
Building Permits	6,200	1,800	7,800	126%
Tower Permit Renewal Fees	4,000	0	4,000	100%
Driveway Permits	300	0	0	0%
Utility Cut Permit Fee	1,300	50	600	46%
Police Training Supplemental Pay	0	2,400	2,400	
State Law Enforcement Equipment Gra	15,000	0	0	0%
High Visibility Grant	5,000	0	0	0%
Homeland Security Grant	10,000	0	0	0%
ARC POWER Grant	300,000	0	0	0%
LPRF Grant	248,000	0	0	0%
RW Estates Dr. Grant	496,890	0	0	0%
Gov. Lee's State Grant	108,939	0	108,938	100%
TN Care Grant - COVID	53,655	0	53,655	100%
State Sales Tax	305,088	29,471	273,067	90%
State Income Tax	7,500	0	10,373	138%
State Beer Tax - Semi-Annually	1,816	0	896	49%
State Alcohol Beverage Taxes	3,300	276	26,141	792%
Interstate Mowing Contract	45,083	942	24,418	54%
State Gasoline & Motor Fuel Tax	119,856	10,140	97,333	81%
State - City Street & Transportation Ta	7,264	601	5,408	74%
Tva - In Lieu Of Tax - Quarterly	43,584	0	20,758	48%
Sports Bet Tax	0	0	468	
Municipal Court Fines And Costs	40,000	998	23,721	59%
Municipal Commission Safety	0	1	19	
Court Fines Gen Sessions-Unicoi	0	66	66	
Interest Earnings	6,000	367	1,459	24%
Insurance Settlement	5,000	285	3,431	69%
Straberry Festival - Booth Spaces	2,700	1,495	1,495	55%
Parks & Rececreation Misc.	0	0	405	
Booth Spaces	0	0	0	
Strawberry Festival - T-Shirt Sales	3,400	5	5	0%
Strawberry Festival - T-Shirt Sponsors	3,400	0	0	0%
Strawberry Festival - Other Sponsorsh	1,000	0	0	0%
Fall Festival Donations	0	0	3,961	
Visitor Center Merchandise	100	7	55	55%
Uba Donations	200	0	0	0%
Pinnacl Trail T-Shirts	0	25	55	
Miscellaneous Donations	0	0	3,600	
Caboose Donations	500	0	100	20%
Miscellaneous Revenues	1,000	(229)	713	71%
TOTAL REVENUE	\$ 2,635,375	\$ 172,786	\$ 1,570,563	60%

	YEAR TO DATE BUDGET	MARCH 2021 ACTUAL	YEAR TO DATE ACTUAL	YTD % OF BUDGET
EXPENDITURES				
Legislative	\$ 70,586	\$ 4,439	\$ 48,502	69%
Judicial	3,010	215	1,938	64%
City Attorney	65,665	6,162	42,012	64%
Central Staff Agencies	240,121	22,294	141,772	59%
City Hall Land & Buildings	24,037	1,320	13,270	55%
Visitor Center Land & Buildings	37,801	1,057	17,725	47%
MHK Land & Buildings	144,606	-	-	0%
Other Government Expenses	1,100,220	1,428	38,184	3%
Police Protection	166,776	18,357	132,225	79%
Fire Protection & Control	40,800	10,200	30,600	75%
Communication Services	7,500	-	7,500	100%
Animal Control	45,000	11,250	33,750	75%
Ambulance Services	28,340	-	28,340	100%
Highways And Streets	541,327	42,000	242,940	45%
Gateway Enhancement	9,160	24	3,403	37%
Public Welfare	24,700	5,250	18,250	74%
Recreation - Tou Snider Properties	325	73	245	75%
Parks and Recreation	124,992	10,219	91,369	73%
Economic Development	54,909	23,679	30,610	56%
Recreation - Tou Bowman Property	2,700	-	916	34%
Rural Development Sewer Bond	53,413	4,451	40,059	75%
Capital Outlay Notes 2 - Bt	37,808	3,079	28,284	75%
Bank of TN Capital Outlay Note	90,385	80,647	90,314	100%
Modification Fee CON'S	2,091	2,091	2,091	100%
TOTAL EXPENDITURES	\$ 2,916,272	248,235	1,084,299	37%
NET INCOME (LOSS)	\$ (280,897)	\$ (75,449)	\$ 486,264	

110	General Fund	Year-To-Date					Monthly Comparative:			75.00%
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Month-To-Date Actual	% of Avg			
Revenues										
31610		Local Sales Tax - Uc Trustee	692,000.00	(825,899.05)	119.35%	57,666.67	(118,238.00)	205.04%		
31710		Wholesale Beer Tax	62,000.00	(36,483.09)	58.84%	5,166.67	(2,908.87)	56.30%		
31720		Wholesale Liquor Tax	34,000.00	(32,440.55)	95.41%	2,833.33	(2,938.99)	103.73%		
32200		Retail Liquor Fee	1,000.00	0.00	0.00%	83.33	0.00	0.00%		
32210		Beer Licenses - Privilege Tax	300.00	(400.00)	133.33%	25.00	0.00	0.00%		
32600		Building Permits	6,200.00	(7,800.00)	125.81%	516.67	(1,800.00)	348.39%		
32610		Tower Permit Renewal Fees	4,000.00	(4,000.00)	100.00%	333.33	0.00	0.00%		
32620		Driveway Permits	300.00	0.00	0.00%	25.00	0.00	0.00%		
32650		Utility Cut Permit Fee	1,300.00	(600.00)	46.15%	108.33	(50.00)	46.15%		
33410		Police Training Supplementary Pay	0.00	(2,400.00)	0.00%	0.00	(2,400.00)	0.00%		
33420		State Law Enforcement Equipment	15,000.00	0.00	0.00%	1,250.00	0.00	0.00%		
33421		High Visibility Grant	5,000.00	0.00	0.00%	416.67	0.00	0.00%		
33422		Homeland Security Grant	10,000.00	0.00	0.00%	833.33	0.00	0.00%		
33449		ARC POWER Grant	300,000.00	0.00	0.00%	25,000.00	0.00	0.00%		
33490		LPRF Grant	248,000.00	0.00	0.00%	20,666.67	0.00	0.00%		
33496		RW Estates Dr. Grant	496,890.00	0.00	0.00%	41,407.50	0.00	0.00%		
33497		Gov. Lee's State Grant	108,939.00	(108,938.00)	100.00%	9,078.25	0.00	0.00%		
33498		TN Care Grant - Covid	53,655.00	(53,655.00)	100.00%	4,471.25	0.00	0.00%		
33510		State Sales Tax	305,088.00	(273,066.62)	89.50%	25,424.00	(29,470.86)	115.92%		
33520		State Income Tax	7,500.00	(10,372.88)	138.31%	625.00	0.00	0.00%		
33530		State Beer Tax - Semi-Annually	1,816.00	(895.70)	49.32%	151.33	0.00	0.00%		
33540		State Alcohol Beverage Taxes	3,300.00	(26,141.37)	792.16%	275.00	(275.50)	100.18%		
33550		Interstate Mowing Contract	45,083.00	(24,417.75)	54.16%	3,756.92	(942.00)	25.07%		

110	General Fund	Account	Description	Year-To-Date			Monthly Comparative:			% of Avg
				Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	Month-To-Date	
33551			State Gasoline & Motor Fuel Tax	119,856.00	(97,332.88)	81.21%	9,988.00	(10,139.80)		101.52%
33552			State - City Street & Transportation	7,264.00	(5,408.01)	74.45%	605.33	(600.89)		99.27%
33591			Tva - In Lieu Of Tax - Quarterly	43,584.00	(20,757.94)	47.63%	3,632.00	0.00		0.00%
33594			Sports Bet Tax	0.00	(468.16)	0.00%	0.00	0.00		0.00%
35110			Municipal Court Fines And Costs	40,000.00	(23,721.21)	59.30%	3,333.33	(998.12)		29.94%
35115			Municipal Commission - Safety	0.00	(18.72)	0.00%	0.00	(1.38)		0.00%
35160			Court Fines General Sessions-Unicoi	0.00	(65.55)	0.00%	0.00	(65.55)		0.00%
36120			Interest Earnings	6,000.00	(1,459.17)	24.32%	500.00	(367.11)		73.42%
36350			Insurance Settlement	5,000.00	(3,431.00)	68.62%	416.67	(285.00)		68.40%
36720			Straberry Festival - Booth Spaces	2,700.00	(1,495.00)	55.37%	225.00	(1,495.00)		664.44%
36721			Parks & Recreation Misc. Revenue	0.00	(405.00)	0.00%	0.00	0.00		0.00%
36722			Strawberry Festival - T-Shirt Sales	3,400.00	(5.00)	0.15%	283.33	(5.00)		1.76%
36723			Strawberry Festival - T-Shirt	3,400.00	0.00	0.00%	283.33	0.00		0.00%
36724			Strawberry Festival - Other	1,000.00	0.00	0.00%	83.33	0.00		0.00%
36727			Fall Festival Donations	0.00	(3,961.34)	0.00%	0.00	0.00		0.00%
36729			Visitor Center Merchandise	100.00	(54.75)	54.75%	8.33	(7.25)		87.00%
36736			Uba Donations	200.00	0.00	0.00%	16.67	0.00		0.00%
36737			Pinnacle Trail T-Shirts	0.00	(55.00)	0.00%	0.00	(25.00)		0.00%
36738			Miscellaneous Donations	0.00	(3,600.00)	0.00%	0.00	0.00		0.00%
36739			Caboose Donations	500.00	(100.00)	20.00%	41.67	0.00		0.00%
36990			Miscellaneous Revenues	1,000.00	(713.45)	71.35%	83.33	229.30		-275.16%
Total Revenues				2,635,375.00	(1,570,562.19)	59.60%	219,614.58	(172,785.02)		78.68%
Expenditures										
41100			Legislative	(70,586.00)	48,502.41	68.71%	(5,882.17)	4,439.01		75.47%

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Town of Unicoi
Summary Financial Statement - City
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110	General Fund	Monthly Comparative:					75.00%		
		Year-To-Date		Month-To-Date					
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg		
41200	Judicial	(3,010.00)	1,937.70	64.38%	(250.83)	215.30	85.83%		
41520	City Attorney	(65,665.00)	42,012.32	63.98%	(5,472.08)	6,161.96	112.61%		
41600	Central Staff Agencies	(240,121.00)	141,772.47	59.04%	(20,010.08)	22,294.54	111.42%		
41810	City Hall Land & Buildings	(24,037.00)	13,269.92	55.21%	(2,003.08)	1,319.99	65.90%		
41811	Visitor Center Land & Buildings	(37,801.00)	17,725.05	46.89%	(3,150.08)	1,056.90	33.55%		
41812	MHK Land & Buildings	(144,606.00)	0.00	0.00%	(12,050.50)	0.00	0.00%		
41990	Other Government Expenses	(1,100,220.00)	38,184.12	3.47%	(91,685.00)	1,427.82	1.56%		
42100	Police Protection	(166,776.00)	132,224.70	79.28%	(13,898.00)	18,356.92	132.08%		
42200	Fire Protection & Control	(40,800.00)	30,600.00	75.00%	(3,400.00)	10,200.00	300.00%		
42251	Communication Services	(7,500.00)	7,500.00	100.00%	(625.00)	0.00	0.00%		
42300	Animal Control	(45,000.00)	33,750.00	75.00%	(3,750.00)	11,250.00	300.00%		
42610	Ambulance Services	(28,340.00)	28,340.00	100.00%	(2,361.67)	0.00	0.00%		
43100	Highways And Streets	(541,327.00)	242,940.29	44.88%	(45,110.58)	42,000.08	93.10%		
43120	Gateway Enhancement	(9,160.00)	3,403.03	37.15%	(763.33)	23.53	3.08%		
44200	Public Welfare	(24,700.00)	18,250.00	73.89%	(2,058.33)	5,250.00	255.06%		
44300	Recreation - Tou Snider Properties	(325.00)	245.06	75.40%	(27.08)	73.12	269.98%		
44730	Parks and Recreation	(124,992.00)	91,369.42	73.10%	(10,416.00)	10,218.85	98.11%		
47000	Economic Development	(54,909.00)	30,610.20	55.75%	(4,575.75)	23,679.17	517.49%		
47200	Recreation - Tou Bowman Property	(2,700.00)	915.90	33.92%	(225.00)	0.00	0.00%		
49200	Rural Development Sewer Bond	(53,413.00)	40,059.00	75.00%	(4,451.08)	4,451.00	100.00%		
49431	Capital Outlay Notes 2 - Bt	(37,808.00)	28,283.82	74.81%	(3,150.67)	3,079.02	97.73%		
49441	Bank of TN Capital Outlay Note	(90,385.00)	90,313.84	99.92%	(7,532.08)	80,647.33	1,070.72%		
49500	Paying Agent's Fees	(2,091.00)	2,090.88	99.99%	(174.25)	2,090.88	1,199.93%		
Total Expenditures		(2,916,272.00)	1,084,300.13	37.18%	(243,022.67)	248,235.42	102.14%		

		Monthly Comparative:			75.00%	
		Year-To-Date			Month-To-Date	
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg /Mth	% of Avg
110	General Fund	(280,897.00)	(486,262.06)	-173.11%	(23,408.08)	322.33%
Total	110 General Fund					

Fund : 122 Mountain Harvest Kitchen

Account Number	Account Description	Balance
Assets		
122-11212- - -	Cash In Bank Account - Checking - MCB	0.00
122-13700- - -	Due from General Fund	33,679.88
122-13730- - -	Due From State Of Tenn - State Grants	29,267.79
	Total Assets	62,947.67
	Total Assets and Deferred Outflows of Resources	62,947.67
Liabilities		
122-21100- - -	Accounts Payable	0.00
122-21411- - -	Due To General Fund	(166,349.03)
122-21910- - -	Customer Deposits	(2,600.00)
	Total Liabilities	(168,949.03)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala	(168,949.03)
	Net Revenue\Expenditures	
		106,001.36
	Total Net Revenue\Expenditures	106,001.36
	Total	106,001.36
Fund Totals:	122	0.00

TOWN OF UNICOI STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE MOUNTAIN HARVEST KITCHEN 3/31/2021
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	YEAR TO DATE BUDGET	MARCH 2021 ACTUAL	YEAR TO DATE ACTUAL	YTD % OF BUDGET
REVENUE				
EDA/ARC GRANT REIMBURSEMENT	\$ 30,000	\$ -	\$ -	0.00
ARC POWER GRANT	90,900	0	53,229	0.59
TN CARES ACT CORONA AGRIC.	95,000	29,268	37,068	0.39
MHK REVENUE	24,000	3,259	30,621	1.28
TRANSFER FROM GENERAL FUND	144,606	0	0	0.00
TOTAL REVENUES	\$ 384,506	\$ 32,527	\$ 120,918	0.31
MHK PERSONNEL	\$ 85,336	\$ 6,796	\$ 62,419	0.73
MHK GRANTS & EQUIPMENT	225,000	13,609	167,147	0.74
MHK LAND & BUILDINGS & OTHER	74,170	2,444	28,511	0.38
TOTAL EXPENDITURES	\$ 384,506	\$ 22,849	\$ 258,077	0.67
 NET INCOME (LOSS)	 \$ -	 \$ 9,678	 \$ (137,159)	

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122	Mountain Harvest Kitchen	Monthly Comparative:						75.00%
		Year-To-Date			Month-To-Date			
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues								
33447	EDA/ARC Grant Reimbursement	30,000.00	0.00	0.00%	2,500.00	0.00	0.00%	
33449	ARC POWER Grant	90,900.00	(53,228.77)	58.56%	7,575.00	0.00	0.00%	
33450	TN CARES Act Corona Agriculture	95,000.00	(37,067.79)	39.02%	7,916.67	(29,267.79)	369.70%	
36730	MHK Revenue	24,000.00	(30,621.38)	127.59%	2,000.00	(3,259.00)	162.95%	
36900	Transfer from General Fund	144,606.00	0.00	0.00%	12,050.50	0.00	0.00%	
Total Revenues		384,506.00	(120,917.94)	31.45%	32,042.17	(32,526.79)	101.51%	
Expenditures								
41812	MHK Land & Buildings	(384,506.00)	258,077.79	67.12%	(32,042.17)	22,848.89	71.31%	
Total Expenditures		(384,506.00)	258,077.79	67.12%	(32,042.17)	22,848.89	71.31%	
Total 122	Mountain Harvest Kitchen	0.00	137,159.85	100.00%	0.00	(9,677.90)	0.00%	

Fund : 127 Drug Fund			Balance
Account Number	Account Description		
		Assets	
127-11213- -	Cash in Bank - Drug Fund		1,665.09
	Total Assets		1,665.09
	Total Assets and Deferred Outflows of Resources		1,665.09
		Liabilities	
127-26490- -	Seized Funds Pending		(1,336.00)
127-27100- -	Fund Balance - Unappropriated		(27.00)
	Total Liabilities		(1,363.00)
	Total Liabilities, Deferred Inflows of Resources, and Fund Bala		(1,363.00)
		Net Revenue\Expenditures	
			(302.09)
	Total Net Revenue\Expenditures		(302.09)
	Total		(302.09)
Fund Totals:	127		0.00

TOWN OF UNICOI STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE DRUG FUND 3/31/2021

		YEAR TO DATE BUDGET	MARCH 2021 ACTUAL	YEAR TO DATE ACTUAL	YTD % OF BUDGET
REVENUE					
COURT FINES		5,000	0	302	0.06
Total	Revenues	5,000	0	302	0.06
OPERATING SUPPLIES		5,000			
Total	Expenditures	5,000	0	0	
NET INCOME (LOSS)		0	0	302	

127	Drug Fund	Account	Description	Year-To-Date			Monthly Comparative:			75.00%
				Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Month-To-Date Actual	% of Avg	
Revenues										
35160			Court Fines General Sessions-Unicoi	5,000.00	(302.09)	6.04%	416.67	0.00	0.00%	
Expenditures										
42129			Drug Investigation And Control	(5,000.00)	0.00	0.00%	(416.67)	0.00	0.00%	
Total				(5,000.00)	0.00	0.00%	(416.67)	0.00	0.00%	
Total 127				0.00	(302.09)	100.00%	0.00	0.00	0.00%	

Town of Unicoi
Statement of Revenues - City
March 2021

Fund : 110	General Fund	Total Estimated	MTD Realized	YTD Realized	Unrealized	% UnRealized
					Monthly Comparative	75.00%
31610	Local Sales Tax - Uc Trustee	692,000.00	(118,238.00)	(825,899.05)	(133,899.05)	-19.35%
31710	Wholesale Beer Tax	62,000.00	(2,908.87)	(36,483.09)	25,516.91	41.16%
31720	Wholesale Liquor Tax	34,000.00	(2,938.99)	(32,440.55)	1,559.45	4.59%
32200	Retail Liquor Fee	1,000.00	0.00	0.00	1,000.00	100.00%
32210	Beer Licenses - Privilege Tax	300.00	0.00	(400.00)	(100.00)	-33.33%
32600	Building Permits	6,200.00	(1,800.00)	(7,800.00)	(1,600.00)	-25.81%
32610	Tower Permit Renewal Fees	4,000.00	0.00	(4,000.00)	0.00	0.00%
32620	Driveway Permits	300.00	0.00	0.00	300.00	100.00%
32650	Utility Cut Permit Fee	1,300.00	(50.00)	(600.00)	700.00	53.85%
33410	Police Training Supplementary Pay	0.00	(2,400.00)	(2,400.00)	(2,400.00)	No Budget
33420	State Law Enforcement Equipment Grant	15,000.00	0.00	0.00	15,000.00	100.00%
33421	High Visibility Grant	5,000.00	0.00	0.00	5,000.00	100.00%
33422	Homeland Security Grant	10,000.00	0.00	0.00	10,000.00	100.00%
33449	ARC POWER Grant	300,000.00	0.00	0.00	300,000.00	100.00%
33490	LPRF Grant	248,000.00	0.00	0.00	248,000.00	100.00%
33496	RW Estates Dr. Grant	496,890.00	0.00	0.00	496,890.00	100.00%
33497	Gov. Lee's State Grant	108,939.00	0.00	(108,938.00)	1.00	0.00%
33498	TN Care Grant - Covid	53,655.00	0.00	(53,655.00)	0.00	0.00%
33510	State Sales Tax	305,088.00	(29,470.86)	(273,066.62)	32,021.38	10.50%
33520	State Income Tax	7,500.00	0.00	(10,372.88)	(2,872.88)	-38.31%
33530	State Beer Tax - Semi-Annually	1,816.00	0.00	(895.70)	920.30	50.68%
33540	State Alcohol Beverage Taxes	3,300.00	(275.50)	(26,141.37)	(22,841.37)	-692.16%
33550	Interstate Mowing Contract	45,083.00	(942.00)	(24,417.75)	20,665.25	45.84%
33551	State Gasoline & Motor Fuel Tax	119,856.00	(10,139.80)	(97,332.88)	22,523.12	18.79%
33552	State - City Street & Transportation Tax	7,264.00	(600.89)	(5,408.01)	1,855.99	25.55%
33591	Tva - In Lieu Of Tax - Quarterly	43,584.00	0.00	(20,757.94)	22,826.06	52.37%
33594	Sports Bet Tax	0.00	0.00	(468.16)	(468.16)	No Budget
35110	Municipal Court Fines And Costs	40,000.00	(998.12)	(23,721.21)	16,278.79	40.70%
35115	Municipal Commission - Safety	0.00	(1.38)	(18.72)	(18.72)	No Budget
35160	Court Fines General Sessions-Unicoi	0.00	(65.55)	(65.55)	(65.55)	No Budget
36120	Interest Earnings	6,000.00	(367.11)	(1,459.17)	4,540.83	75.68%

Town of Unicoi
Statement of Revenues - City
March 2021

Fund : 110	General Fund	Total Estimated	MTD Realized	YTD Realized	Unrealized	% UnRealized	Monthly Comparative
36350	Insurance Settlement	5,000.00	(285.00)	(3,431.00)	1,569.00	31.38%	
36720	Strawberry Festival - Booth Spaces	2,700.00	(1,495.00)	(1,495.00)	1,205.00	44.63%	
36721	Parks & Recreation Misc. Revenue	0.00	0.00	(405.00)	(405.00)	No Budget	
36722	Strawberry Festival - T-Shirt Sales	3,400.00	(5.00)	(5.00)	3,395.00	99.85%	
36723	Strawberry Festival - T-Shirt Sponsorships	3,400.00	0.00	0.00	3,400.00	100.00%	
36724	Strawberry Festival - Other Sponsorships	1,000.00	0.00	0.00	1,000.00	100.00%	
36727	Fall Festival Donations	0.00	0.00	(3,961.34)	(3,961.34)	No Budget	
36729	Visitor Center Merchandise	100.00	(7.25)	(54.75)	45.25	45.25%	
36736	Uba Donations	200.00	0.00	0.00	200.00	100.00%	
36737	Pinnacle Trail T-Shirts	0.00	(25.00)	(55.00)	(55.00)	No Budget	
36738	Miscellaneous Donations	0.00	0.00	(3,600.00)	(3,600.00)	No Budget	
36739	Caboose Donations	500.00	0.00	(100.00)	400.00	80.00%	
36990	Miscellaneous Revenues	1,000.00	229.30	(713.45)	286.55	28.66%	
Total For Fund: 110		2,635,375.00	(172,785.02)	(1,570,562.19)	1,064,812.81	40.40%	

Town of Unicoi
Statement of Revenues - City
March 2021

Fund :	122	Mountain Harvest Kitchen	Total Estimated	MTD Realized	YTD Realized	Unrealized	% UnRealized	Monthly Comparative
33447		EDA/ARC Grant Reimbursement	30,000.00	0.00	0.00	30,000.00	100.00%	75.00%
33449		ARC POWER Grant	90,900.00	0.00	(53,228.77)	37,671.23	41.44%	
33450		TN CARES Act Corona Agriculture	95,000.00	(29,267.79)	(37,067.79)	57,932.21	60.98%	
36730		MHK Revenue	24,000.00	(3,259.00)	(30,621.38)	(6,621.38)	-27.59%	
36900		Transfer from General Fund	144,606.00	0.00	0.00	144,606.00	100.00%	
Total For Fund: 122			384,506.00	(32,526.79)	(120,917.94)	263,588.06	68.55%	

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Town of Unicoi
Statement of Revenues - City
March 2021

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Fund : 127 Drug Fund		Monthly Comparative			
		Total Estimated	MTD Realized	YTD Realized	% UnRealized
35160	Court Fines General Sessions-Unicoi	5,000.00	0.00	(302.09)	93.96%
Total For Fund: 127		5,000.00	0.00	4,697.91	93.96%

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110			Monthly Comparative:				75.00%	
Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
41100	Legislative							
119			(29,500.00)	(29,500.00)	18,600.00	(10,900.00)	63.05%	1,925.00
	Salaries - Bma		0.00		0.00			0.00
120			(6,500.00)	(6,500.00)	4,140.00	(2,360.00)	63.69%	780.00
	Salaries - Bza / Pc		0.00		0.00			0.00
141			(2,754.00)	(2,754.00)	1,987.64	(766.36)	72.17%	231.29
	Payroll Taxes		0.00		0.00			0.00
142			(3,822.00)	(3,822.00)	3,185.00	(637.00)	83.33%	318.50
	Hospital & Health Insurance		0.00		0.00			0.00
148			(4,000.00)	(3,250.00)	720.00	(2,530.00)	22.15%	0.00
	Education & Training		750.00		0.00			0.00
172			(3,800.00)	(4,332.00)	4,331.17	(0.83)	99.98%	0.00
	Election Fees		(532.00)		0.00			0.00
239			(1,275.00)	(2,405.00)	2,405.00	0.00	100.00%	0.00
	Membership Dues		(1,130.00)		0.00			0.00
245			(1,500.00)	(1,500.00)	1,200.00	(300.00)	80.00%	125.00
	Telephone & Internet		0.00		0.00			0.00
255			0.00	(200.00)	53.44	(146.56)	26.72%	12.74
	Data Processing Services		(200.00)		0.00			0.00
280			(7,500.00)	(3,888.00)	0.00	(3,888.00)	0.00%	0.00
	Travel		3,612.00		0.00			0.00
299			0.00	(2,100.00)	1,930.93	(169.07)	91.95%	646.48
	Miscellaneous Expenses		(2,100.00)		0.00			0.00
319			0.00	(10,335.00)	9,949.23	(385.77)	96.27%	400.00
	Covid Related		(10,335.00)		0.00			0.00
41200	Judicial							
108			(2,400.00)	(2,400.00)	1,800.00	(600.00)	75.00%	200.00
	Judicial Services		0.00		0.00			0.00
141			(360.00)	(360.00)	137.70	(222.30)	38.25%	15.30
	Payroll Taxes		0.00		0.00			0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
239		Membership Dues	(150.00)	(150.00)	0.00	(150.00)	0.00%	0.00
299		Miscellaneous Expenses	0.00	(100.00)	0.00	(100.00)	0.00%	0.00
41520	City Attorney							
141		Payroll Taxes	(4,590.00)	(4,590.00)	2,908.82	(1,681.18)	63.37%	365.96
148		Education & Training	(325.00)	(325.00)	0.00	(325.00)	0.00%	0.00
239		Membership Dues	(250.00)	(250.00)	0.00	(250.00)	0.00%	0.00
252		Legal Services	(60,000.00)	(60,000.00)	39,068.50	(20,931.50)	65.11%	5,796.00
280		Travel	(500.00)	(400.00)	0.00	(400.00)	0.00%	0.00
299		Miscellaneous Expenses	0.00	(100.00)	35.00	(65.00)	35.00%	0.00
41600	Central Staff Agencies							
110		Salary - City Recorder	(60,000.00)	(60,000.00)	44,321.40	(15,678.60)	73.87%	4,646.96
116		Wages - P/T Office Assistant	(25,000.00)	0.00	0.00	0.00	No Budget	0.00
118		Accountant/Court Clerk	(20,000.00)	(40,000.00)	29,230.74	(10,769.26)	73.08%	3,076.92
129		Building Inspector	(5,000.00)	(5,000.00)	3,050.00	(1,950.00)	61.00%	575.00
130		Temporary Employee Salaries	0.00	(2,010.00)	0.00	(1,548.00)	22.99%	0.00
141		Payroll Taxes	(2,010.00)	(8,415.00)	5,834.68	(2,580.32)	69.34%	626.78
			0.00		0.00			0.00

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Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

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Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
142			(21,200.00)	(21,200.00)	15,261.60	(5,938.40)	71.99%	1,754.40
		Hospital & Health Insurance	0.00		0.00			0.00
143			(4,632.00)	(4,632.00)	4,231.30	(400.70)	91.35%	445.40
		State Retirement	0.00		0.00			0.00
146			(10,500.00)	(3,800.00)	413.04	(3,386.96)	10.87%	413.04
		Worker's Compensation	6,700.00		0.00			0.00
147			(2,000.00)	(2,000.00)	1,100.78	(899.22)	55.04%	785.78
		Unemployment Insurance	0.00		0.00			0.00
148			(2,000.00)	(1,990.00)	50.00	(1,940.00)	2.51%	0.00
		Education & Training	10.00		0.00			0.00
149			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
		Optional Insurance - AFLAC 21220	0.00		0.00			0.00
239			(400.00)	(400.00)	65.00	(335.00)	16.25%	0.00
		Membership Dues	0.00		0.00			0.00
245			(2,200.00)	(2,200.00)	0.00	(2,200.00)	0.00%	0.00
		Telephone & Internet	0.00		0.00			0.00
253			(20,000.00)	(20,000.00)	14,425.00	(5,575.00)	72.13%	8,875.00
		Accounting & Auditing Services	0.00		0.00			0.00
255			(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
		Data Processing Services	0.00		0.00			0.00
280			(2,500.00)	(2,389.00)	0.00	(2,389.00)	0.00%	0.00
		Travel	111.00		0.00			0.00
290			(1,600.00)	(1,600.00)	861.27	(738.73)	53.83%	64.50
		Other Contractual Services	0.00		0.00			0.00
299			(500.00)	(611.00)	405.59	(205.41)	66.38%	0.00
		Miscellaneous Expenses	(111.00)		0.00			0.00
310			(22,000.00)	(19,909.00)	5,353.96	(14,555.04)	26.89%	1,030.76
		Office Supplies	2,091.00		0.00			0.00
312			(1,800.00)	(4,800.00)	89.40	(4,710.60)	1.86%	0.00
		Office Equipment	(3,000.00)		0.00			0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
319			0.00	(2,465.00)	0.00	(2,465.00)	0.00%	0.00
		Covid Related	(2,465.00)		0.00			0.00
328			(1,000.00)	(1,000.00)	211.71	(788.29)	21.17%	0.00
		Educational Supplies & Reference Books	0.00		0.00			0.00
510			(24,000.00)	(24,000.00)	16,405.00	(7,595.00)	68.35%	0.00
		General Liability Insurance	0.00		0.00			0.00
555			(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
		Bank Service Charges	0.00		0.00			0.00
41810		City Hall Land & Buildings						
241			(4,400.00)	(4,400.00)	2,304.26	(2,095.74)	52.37%	236.98
		Electric	0.00		0.00			0.00
242			(1,904.00)	(1,904.00)	551.84	(1,352.16)	28.98%	68.98
		Water	0.00		0.00			0.00
244			(633.00)	(633.00)	416.34	(216.66)	65.77%	0.00
		Gas	0.00		0.00			0.00
245			(5,900.00)	(5,900.00)	4,532.44	(1,367.56)	76.82%	122.29
		Telephone & Internet	0.00		0.00			0.00
265			(500.00)	(500.00)	61.94	(438.06)	12.39%	0.00
		Grounds Maintenance	0.00		0.00			0.00
266			(1,700.00)	(1,700.00)	1,277.21	(422.79)	75.13%	715.74
		Building Maintenance	0.00		0.00			0.00
276			(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.00%	0.00
		Building Security	0.00		0.00			0.00
290			(2,500.00)	(2,500.00)	1,672.00	(828.00)	66.88%	176.00
		Other Contractual Services	0.00		0.00			0.00
299			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
		Miscellaneous Expenses	0.00		0.00			0.00
521			(2,500.00)	(2,500.00)	2,453.89	(46.11)	98.16%	0.00
		Building Insurance	0.00		0.00			0.00

Fund : 110				Monthly Comparative:		75.00%		
Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
41811	Visitor Center Land & Buildings							
241			(4,289.00)	(4,289.00)	2,723.88	(1,565.12)	63.51%	301.19
	Electric		0.00		0.00			0.00
242			(324.00)	(474.00)	285.77	(188.23)	60.29%	44.34
	Water		(150.00)		0.00			0.00
244			(396.00)	(696.00)	401.26	(294.74)	57.65%	93.16
	Gas		(300.00)		0.00			0.00
245			(4,641.00)	(4,641.00)	3,189.99	(1,451.01)	68.73%	128.54
	Telephone & Internet		0.00		0.00			0.00
265			(10,500.00)	(10,500.00)	304.47	(10,195.53)	2.90%	0.00
	Grounds Maintenance		0.00		0.00			0.00
276			(482.00)	(482.00)	279.00	(203.00)	57.88%	0.00
	Building Security		0.00		0.00			0.00
278			(475.00)	(575.00)	488.98	(86.02)	85.04%	0.00
	Building Maintenance		(100.00)		0.00			0.00
290			(4,000.00)	(3,900.00)	2,660.00	(1,240.00)	68.21%	280.00
	Other Contractual Services		100.00		0.00			0.00
299			(141.00)	(141.00)	1.99	(139.01)	1.41%	0.00
	Miscellaneous Expenses		0.00		0.00			0.00
310			(1,653.00)	(1,953.00)	1,840.33	(112.67)	94.23%	209.67
	Office Supplies		(300.00)		0.00			0.00
318			0.00	(400.00)	0.00	(400.00)	0.00%	0.00
	Merchandise Purchases		(400.00)		0.00			0.00
319			(400.00)	(4,250.00)	457.95	(3,792.05)	10.78%	0.00
	Covid Related		(3,850.00)		0.00			0.00
521			(5,500.00)	(5,500.00)	5,091.43	(408.57)	92.57%	0.00
	Building Insurance		0.00		0.00			0.00
41812	MHK Land & Buildings							
590			(144,606.00)	(144,606.00)	0.00	(144,606.00)	0.00%	0.00
	Transfer To Fund 122		0.00		0.00			0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
41990	Other Government Expenses							
209			(1,600.00)	(1,600.00)	1,583.00	(17.00)	98.94%	583.00
		Building Inspector Expenses	0.00		0.00			0.00
249			(8,340.00)	(8,340.00)	8,340.00	0.00	100.00%	0.00
		FTDD Planning Services	0.00		0.00			0.00
256			(500.00)	(500.00)	500.00	0.00	100.00%	0.00
		NETTA	0.00		0.00			0.00
259			(1,130.00)	(1,130.00)	0.00	(1,130.00)	0.00%	0.00
		Other Professional Services	0.00		0.00			0.00
299			(250.00)	(250.00)	0.00	(250.00)	0.00%	0.00
		Miscellaneous Expenses	0.00		0.00			0.00
700			(12,850.00)	(5,177.00)	0.00	(5,177.00)	0.00%	0.00
		4th Of July Freedom Fest	7,673.00		0.00			0.00
701			(11,500.00)	(11,500.00)	403.38	(11,096.62)	3.51%	44.82
		Strawberry Festival	0.00		0.00			0.00
702			(7,000.00)	(11,600.00)	11,593.35	(6.65)	99.94%	0.00
		Fall Festivals	(4,600.00)		0.00			0.00
704			(450.00)	(450.00)	0.00	(450.00)	0.00%	0.00
		Spring Festivals	0.00		0.00			0.00
705			(2,000.00)	(2,000.00)	1,480.61	(519.39)	74.03%	800.00
		History Committee	0.00		0.00			0.00
774			0.00	(1,673.00)	1,672.78	(0.22)	99.99%	0.00
		Trail Extension Grant (CTPG)	(1,673.00)		0.00			0.00
775			(248,000.00)	(248,000.00)	3,500.00	(244,500.00)	1.41%	0.00
		LPRF Grant	0.00		0.00			0.00
779			(362,000.00)	(362,000.00)	190.00	(361,810.00)	0.05%	0.00
		ARC POWER - Trail Grant	0.00		0.00			0.00
795			(446,000.00)	(446,000.00)	8,921.00	(437,079.00)	2.00%	0.00
		RW Estates Dr. Bridge Grant	0.00		0.00			0.00

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
42100	Police Protection							
112			(30,000.00)	(32,000.00)	28,631.25	(3,368.75)	89.47%	4,177.50
	Wages - P/T Police		(2,000.00)		0.00			0.00
124			(40,000.00)	(40,000.00)	29,430.74	(10,569.26)	73.58%	3,076.92
	Wages - Police Chief		0.00		0.00			0.00
128			0.00	0.00	2,400.00	2,400.00	No Budget	2,400.00
	Police - Certification		0.00		0.00			0.00
141			(5,355.00)	(6,355.00)	4,612.76	(1,742.24)	72.58%	737.17
	Payroll Taxes		(1,000.00)		0.00			0.00
142			(10,600.00)	(10,600.00)	7,630.80	(2,969.20)	71.99%	877.20
	Hospital & Health Insurance		0.00		0.00			0.00
143			(2,316.00)	(2,316.00)	1,692.52	(623.48)	73.08%	178.16
	State Retirement		0.00		0.00			0.00
146			(2,000.00)	(2,750.00)	2,721.29	(28.71)	98.96%	2,721.29
	Worker's Compensation		(750.00)		0.00			0.00
148			(1,000.00)	(1,000.00)	805.00	(195.00)	80.50%	0.00
	Education & Training		0.00		0.00			0.00
150			(1,000.00)	(3,490.00)	3,490.00	0.00	100.00%	0.00
	Personal Liability Insurance		(2,490.00)		0.00			0.00
235			0.00	(358.00)	355.53	(2.47)	99.31%	0.00
	Seminar Registration Fees		(358.00)		0.00			0.00
239			(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
	Membership Dues		0.00		0.00			0.00
241			(2,400.00)	(2,400.00)	858.84	(1,541.16)	35.79%	129.10
	Electric		0.00		0.00			0.00
242			(400.00)	(400.00)	99.51	(300.49)	24.88%	13.69
	Water		0.00		0.00			0.00
244			0.00	(300.00)	132.88	(167.12)	44.29%	132.88
	Gas		(300.00)		0.00			0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110

Monthly Comparative:

75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
245		Telephone & Internet	(1,200.00)	(1,700.00)	1,392.84	(307.16)	81.93%	252.27
			(500.00)		0.00			0.00
261		Equipment Repair - Motor Vehicles	(500.00)	(500.00)	205.00	(295.00)	41.00%	0.00
			0.00		0.00			0.00
266		Building Maintenance	0.00	(3,100.00)	2,656.84	(443.16)	85.70%	1,054.32
			(3,100.00)		0.00			0.00
280		Travel	(800.00)	(800.00)	455.13	(344.87)	56.89%	0.00
			0.00		0.00			0.00
299		Miscellaneous Expenses	0.00	(400.00)	400.00	0.00	100.00%	0.00
			(400.00)		0.00			0.00
303		Uniforms & Body Armor	(2,500.00)	(2,500.00)	2,321.85	(178.15)	92.87%	0.00
			0.00		0.00			0.00
310		Office Supplies	0.00	(400.00)	294.77	(105.23)	73.69%	42.37
			(400.00)		0.00			0.00
312		Office Equipment	(2,500.00)	(2,500.00)	344.85	(2,155.15)	13.79%	0.00
			0.00		0.00			0.00
319		Covid Related	(6,695.00)	(6,695.00)	552.82	(6,142.18)	8.26%	0.00
			0.00		0.00			0.00
320		Operating Supplies	(1,000.00)	(1,000.00)	411.30	(588.70)	41.13%	0.00
			0.00		0.00			0.00
327		Other Police Equipment	(2,500.00)	(5,000.00)	4,817.68	(182.32)	96.35%	1,000.00
			(2,500.00)		0.00			0.00
331		Gas, Oil, Diesel Fuel, Grease, Etc.	(3,500.00)	(5,000.00)	4,599.87	(400.13)	92.00%	723.93
			(1,500.00)		0.00			0.00
332		Motor Vehicle Repair	(2,000.00)	(12,200.00)	12,001.60	(198.40)	98.37%	569.22
			(10,200.00)		0.00			0.00
510		General Liability Insurance	(700.00)	(2,262.00)	2,262.00	0.00	100.00%	0.00
			(1,562.00)		0.00			0.00
521		Building Insurance	(2,400.00)	(2,200.00)	1,438.07	(761.93)	65.37%	0.00
			200.00		0.00			0.00

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
562		Municipal Court Expenses	(2,000.00)	(7,800.00)	4,659.65	(3,140.35)	59.74%	270.90
940		Police Vehicle Purchase	(5,800.00)		0.00			0.00
			(15,000.00)	(10,550.00)	10,549.31	(0.69)	99.99%	0.00
			4,450.00		0.00			0.00
42200		Fire Protection & Control						
790		Unicoi Volunteer Fire Dept. Donation	(40,800.00)	(40,800.00)	30,600.00	(10,200.00)	75.00%	10,200.00
			0.00		0.00			0.00
42251		Communication Services						
801		Unicoi County 9-1-1 Service	(7,500.00)	(7,500.00)	7,500.00	0.00	100.00%	0.00
			0.00		0.00			0.00
42300		Animal Control						
114		Wages - Animal Control	(45,000.00)	(45,000.00)	33,750.00	(11,250.00)	75.00%	11,250.00
			0.00		0.00			0.00
42610		Ambulance Services						
291		Ambulance, Clinic, And Hospital Services	(28,340.00)	(28,340.00)	28,340.00	0.00	100.00%	0.00
			0.00		0.00			0.00
43100		Highways, Streets & Roads						
115		Wages - F/T Year-Around Maintenance Lead	(42,800.00)	(42,800.00)	31,905.00	(10,895.00)	74.54%	3,200.00
			0.00		0.00			0.00
122		Wages - F/T Year-Around Maintenance	(40,660.00)	(40,660.00)	30,020.50	(10,639.50)	73.83%	3,021.00
			0.00		0.00			0.00
141		Payroll Taxes	(6,385.00)	(6,385.00)	4,641.50	(1,743.50)	72.69%	467.36
			0.00		0.00			0.00
142		Hospital & Health Insurance	(21,600.00)	(21,600.00)	15,261.60	(6,338.40)	70.66%	1,754.40
			0.00		0.00			0.00
143		State Retirement	(4,832.00)	(4,832.00)	3,562.35	(1,269.65)	73.72%	360.20
			0.00		0.00			0.00
146		Worker's Compensation	0.00	(4,300.00)	4,287.46	(12.54)	99.71%	4,287.46
			(4,300.00)		0.00			0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
149		Optional Insurance - AFLAC 21220	0.00 (600.00)	(600.00)	453.88 0.00	(146.12)	75.65%	53.56 0.00
241		Electric	(275.00) 0.00	(275.00)	221.33 0.00	(53.67)	80.48%	25.88 0.00
247		Street Lighting	(4,000.00) 0.00	(4,000.00)	2,498.33 0.00	(1,501.67)	62.46%	271.17 0.00
261		Equipment Repair - Motor Vehicles	(3,200.00) 362.00	(2,838.00)	412.10 0.00	(2,425.90)	14.52%	0.00 0.00
262		Small Mtce Equipment & Hand Tools	(500.00) 0.00	(500.00)	252.65 0.00	(247.35)	50.53%	46.79 0.00
266		Building Maintenance	(100.00) (6,000.00)	(6,100.00)	5,931.80 0.00	(168.20)	97.24%	2,660.08 0.00
268		Street Maintenance & Repair	(351,000.00) 0.00	(351,000.00)	116,751.48 750.00	(233,498.52)	33.48%	24,927.18 0.00
269		Maintenance Equipment Storage	(325.00) 0.00	(325.00)	0.00 0.00	(325.00)	0.00%	0.00 0.00
270		New Equipment Purchase	(2,000.00) 0.00	(2,000.00)	649.95 0.00	(1,350.05)	32.50%	0.00 0.00
281		Maintenance Building	(10,000.00) 5,000.00	(5,000.00)	0.00 0.00	(5,000.00)	0.00%	0.00 0.00
299		Miscellaneous Expenses	(500.00) 0.00	(500.00)	98.48 0.00	(401.52)	19.70%	0.00 0.00
319		Covid Related	(500.00) (45,500.00)	(500.00)	0.00 0.00	(500.00)	0.00%	0.00 0.00
326		Interstate Mowing	(45,500.00) 0.00	(45,500.00)	24,200.00 0.00	(21,300.00)	53.19%	925.00 0.00
332		Motor Vehicle Repair	0.00 (700.00)	(700.00)	630.72 0.00	(69.28)	90.10%	0.00 0.00
345		Road Sign Replacement	(1,200.00) 700.00	(500.00)	0.00 0.00	(500.00)	0.00%	0.00 0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
521		Building Insurance	(650.00)	(412.00)	411.16	(0.84)	99.80%	0.00
			238.00		0.00			0.00
43120		Gateway Enhancement						
241		Electric	(360.00)	(360.00)	212.93	(147.07)	59.15%	23.53
			0.00		0.00			0.00
299		Miscellaneous Expenses	0.00	(150.00)	35.39	(114.61)	23.59%	0.00
			(150.00)		0.00			0.00
321		Landscaping Program	(1,600.00)	(1,600.00)	318.50	(1,281.50)	19.91%	0.00
			0.00		0.00			0.00
323		Unicoi Town Banners	(3,200.00)	(2,785.00)	2,125.98	(659.02)	76.34%	0.00
			415.00		0.00			0.00
326		Interstate Mowing	(4,000.00)	(4,000.00)	450.00	(3,550.00)	11.25%	0.00
			0.00		0.00			0.00
521		Building Insurance	0.00	(265.00)	260.23	(4.77)	98.20%	0.00
			(265.00)		0.00			0.00
44200		Public Welfare						
299		Miscellaneous Expenses	(1,200.00)	(1,200.00)	0.00	(1,200.00)	0.00%	0.00
			0.00		0.00			0.00
721		Chips Donation	(2,000.00)	(2,000.00)	1,500.00	(500.00)	75.00%	500.00
			0.00		0.00			0.00
724		4-H Club Donation	(2,000.00)	(2,000.00)	1,500.00	(500.00)	75.00%	500.00
			0.00		0.00			0.00
725		Unicoi County Little League Donation	(2,000.00)	(2,000.00)	1,500.00	(500.00)	75.00%	500.00
			0.00		0.00			0.00
727		Heritage Museum Donation	(2,500.00)	(2,500.00)	1,875.00	(625.00)	75.00%	625.00
			0.00		0.00			0.00
728		Uc Public Library Donation	(4,000.00)	(4,000.00)	3,000.00	(1,000.00)	75.00%	1,000.00
			0.00		0.00			0.00
730		Clinchfield Senior Adult Center Donation	(3,000.00)	(3,000.00)	2,250.00	(750.00)	75.00%	750.00
			0.00		0.00			0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
732		Second Harvest Food Bank Donation	(1,000.00) 0.00	(1,000.00)	750.00 0.00	(250.00)	75.00%	250.00 0.00
734		Unicoi Church Of God Food Bank Donation	(2,000.00) 0.00	(2,000.00)	1,500.00 0.00	(500.00)	75.00%	500.00 0.00
735		Children's Advocacy Center	(1,000.00) 0.00	(1,000.00)	1,000.00 0.00	0.00	100.00%	0.00 0.00
740		Uc Soil Conservation District	(2,500.00) 0.00	(2,500.00)	1,875.00 0.00	(625.00)	75.00%	625.00 0.00
743		Mock Trial Team	(500.00) 0.00	(500.00)	500.00 0.00	0.00	100.00%	0.00 0.00
744		Veterans Affairs	(500.00) 0.00	(500.00)	500.00 0.00	0.00	100.00%	0.00 0.00
794		Imagination Library	(500.00) 0.00	(500.00)	500.00 0.00	0.00	100.00%	0.00 0.00
44300		Recreation - Tou Snider Properties						
329		Other Operating Supplies	(50.00) (200.00)	(250.00)	245.06 0.00	(4.94)	98.02%	73.12 0.00
342		Town Of Unicoi Signage	(75.00) 0.00	(75.00)	0.00 0.00	(75.00)	0.00%	0.00 0.00
44730		Parks and Recreation						
121		Parks & Recreation Director	(45,000.00) 0.00	(45,000.00)	33,084.63 0.00	(11,915.37)	73.52%	3,461.54 0.00
127		Assistant -Park & Recreation	(25,700.00) 0.00	(25,700.00)	19,385.00 0.00	(6,315.00)	75.43%	1,920.00 0.00
141		Payroll Taxes	(5,409.00) 0.00	(5,409.00)	3,961.53 0.00	(1,447.47)	73.24%	404.91 0.00
142		Hospital & Health Insurance	(21,200.00) 0.00	(21,200.00)	15,261.60 0.00	(5,938.40)	71.99%	1,754.40 0.00
143		State Retirement	(4,093.00) 0.00	(4,093.00)	3,014.77 0.00	(1,078.23)	73.66%	311.58 0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 110			Monthly Comparative:		75.00%			
Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
146			0.00	(1,650.00)	1,629.18	(20.82)	98.74%	1,629.18
	Worker's Compensation		(1,650.00)		0.00			0.00
239			(150.00)	(150.00)	0.00	(150.00)	0.00%	0.00
	Membership Dues		0.00		0.00			0.00
241			(3,400.00)	(3,400.00)	1,909.76	(1,490.24)	56.17%	296.54
	Electric		0.00		0.00			0.00
242			(1,015.00)	(1,015.00)	441.19	(573.81)	43.47%	45.10
	Water		0.00		0.00			0.00
245			(275.00)	(275.00)	225.00	(50.00)	81.82%	25.00
	Telephone & Internet		0.00		0.00			0.00
266			(1,700.00)	(640.00)	139.99	(500.01)	21.87%	0.00
	Building Maintenance		1,060.00		0.00			0.00
280			(900.00)	(900.00)	586.08	(313.92)	65.12%	29.43
	Travel		0.00		0.00			0.00
290			0.00	(2,450.00)	107.50	(2,342.50)	4.39%	64.50
	Other Contractual Services		(2,450.00)		0.00			0.00
299			(100.00)	(350.00)	280.60	(69.40)	80.17%	0.00
	Miscellaneous Expenses		(250.00)		0.00			0.00
310			(1,700.00)	(1,150.00)	440.77	(709.23)	38.33%	209.01
	Office Supplies		550.00		0.00			0.00
312			(100.00)	(100.00)	31.83	(68.17)	31.83%	0.00
	Office Equipment		0.00		0.00			0.00
319			0.00	(500.00)	100.00	(400.00)	20.00%	0.00
	Covid Related		(500.00)		0.00			0.00
324			(300.00)	(400.00)	366.15	(33.85)	91.54%	46.54
	Janitorial Supplies		(100.00)		0.00			0.00
325			(8,000.00)	(8,000.00)	7,944.04	(55.96)	99.30%	21.12
	Recreation Projects & Equipment		0.00		0.00			0.00
329			(200.00)	(150.00)	0.00	(150.00)	0.00%	0.00
	Other Operating Supplies		50.00		0.00			0.00

Fund : 110

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
521		Building Insurance	(1,400.00)	(2,460.00)	2,459.80	(0.20)	99.99%	0.00
			(1,060.00)		0.00			0.00
47000		Economic Development						
236		Public Relations, Good Will	(2,000.00)	(2,000.00)	705.56	(1,294.44)	35.28%	0.00
			0.00		0.00			0.00
258		Economic Development Membership	(22,909.00)	(22,909.00)	22,909.00	0.00	100.00%	22,909.00
			0.00		0.00			0.00
280		Travel	(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.00%	0.00
			0.00		0.00			0.00
299		Miscellaneous Expenses	(200.00)	(200.00)	39.00	(161.00)	19.50%	0.00
			0.00		0.00			0.00
310		Office Supplies	(300.00)	(300.00)	132.00	(168.00)	44.00%	0.00
			0.00		0.00			0.00
313		Computer Software & Website Development	(500.00)	(750.00)	833.93	83.93	111.19%	98.78
			(250.00)		0.00			0.00
315		Advertising, Brochures, Literature, Etc.	(18,000.00)	(17,750.00)	5,990.71	(11,759.29)	33.75%	671.39
			250.00		0.00			0.00
360		Economic Development Plan	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00%	0.00
			0.00		0.00			0.00
361		Business Alliance Development	(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.00%	0.00
			0.00		0.00			0.00
47200		Recreation - Tou Bowman Property						
266		Building Maintenance	(1,500.00)	(1,500.00)	812.00	(688.00)	54.13%	0.00
			0.00		0.00			0.00
276		Building Security	(2,000.00)	(1,100.00)	103.90	(996.10)	9.45%	0.00
			900.00		0.00			0.00
299		Miscellaneous Expenses	(100.00)	(100.00)	0.00	(100.00)	0.00%	0.00
			0.00		0.00			0.00

Fund : 110			Monthly Comparative:			75.00%		
Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
49200	Rural Development Sewer Bond							
614		Sewer Bond Principal	(18,299.00) 0.00	(18,299.00)	13,716.05 0.00	(4,582.95)	74.96%	1,538.68 0.00
631		Sewer Bond Interest	(35,114.00) 0.00	(35,114.00)	26,342.95 0.00	(8,771.05)	75.02%	2,912.32 0.00
49431	Capital Outlay Notes 2 - Bt							
615		New Office Loan Principal	(33,704.00) 0.00	(33,704.00)	25,106.86 0.00	(8,597.14)	74.49%	2,787.35 0.00
633		New Office Loan Interest	(4,104.00) 0.00	(4,104.00)	3,176.96 0.00	(927.04)	77.41%	291.67 0.00
49441	Bank of TN Capital Outlay Note							
610		Capital Outlay Notes 1 Principal -	(71,000.00) 0.00	(71,000.00)	71,000.00 0.00	0.00	100.00%	71,000.00 0.00
630		Capital Outlay Notes 1 Interest	(19,385.00) 0.00	(19,385.00)	19,313.84 0.00	(71.16)	99.63%	9,647.33 0.00
49500	Paying Agent's Fees							
651		Modification Fee	0.00 (2,091.00)	(2,091.00)	2,090.88 0.00	(0.12)	99.99%	2,090.88 0.00
Total For Fund: 110			(2,862,617.00) (53,655.00)	(2,916,272.00)	1,083,550.13 750.00	(1,831,971.87)	37.18%	248,235.42 0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 122			Monthly Comparative:		75.00%			
Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
41812	MHK Land & Buildings							
125			(65,000.00)	(65,000.00)	47,619.63	(17,380.37)	73.26%	4,991.54
		Wages - Kitchen Manager	0.00		0.00			0.00
141			(4,972.00)	(4,972.00)	3,642.90	(1,329.10)	73.27%	381.85
		Payroll Taxes	0.00		0.00			0.00
142			(10,600.00)	(10,600.00)	7,630.80	(2,969.20)	71.99%	877.20
		Hospital & Health Insurance	0.00		0.00			0.00
143			(3,764.00)	(3,764.00)	2,745.69	(1,018.31)	72.95%	289.02
		State Retirement	0.00		0.00			0.00
146			0.00	0.00	210.03	210.03	No Budget	210.03
		Worker's Compensation	0.00		0.00			0.00
148			(1,000.00)	(1,000.00)	150.00	(850.00)	15.00%	0.00
		MHK Instructors	0.00		0.00			0.00
149			0.00	(600.00)	418.88	(181.12)	69.81%	45.76
		Optional Insurance - AFLAC 21220	(600.00)		0.00			0.00
157			(770.00)	(770.00)	0.00	(770.00)	0.00%	0.00
		MHK Permits	0.00		0.00			0.00
158			(2,000.00)	0.00	0.00	0.00	No Budget	0.00
		MHK Education Supplies	2,000.00		0.00			0.00
239			(100.00)	(100.00)	99.00	(1.00)	99.00%	0.00
		Membership Dues	0.00		0.00			0.00
241			(9,600.00)	(9,600.00)	8,047.10	(1,552.90)	83.82%	969.82
		Electric	0.00		0.00			0.00
242			(900.00)	(900.00)	744.36	(155.64)	82.71%	95.89
		Water	0.00		0.00			0.00
244			(2,700.00)	(2,700.00)	1,657.66	(1,042.34)	61.39%	323.20
		Gas	0.00		0.00			0.00
245			(3,600.00)	(3,600.00)	3,331.08	(268.92)	92.53%	194.45
		Telephone & Internet	0.00		0.00			0.00

Town of Unicoi
Statement of Expenditures and Encumbrances
March 2021

Fund : 122			Monthly Comparative:				75.00%	
Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
261		Equipment Repair - Motor Vehicles	(4,000.00)	(1,800.00)	590.31	(1,209.69)	32.80%	0.00
			2,200.00		0.00			0.00
262		Small Mtce Equipment & Hand Tools	(100.00)	(100.00)	0.00	(100.00)	0.00%	0.00
			0.00		0.00			0.00
265		Grounds Maintenance	(500.00)	(500.00)	322.20	(177.80)	64.44%	0.00
			0.00		0.00			0.00
276		Building Security	(1,200.00)	(1,200.00)	420.00	(780.00)	35.00%	0.00
			0.00		0.00			0.00
278		Building Maintenance	(1,000.00)	(1,000.00)	888.64	(111.36)	88.86%	50.00
			0.00		0.00			0.00
280		Travel	(1,000.00)	(1,000.00)	13.07	(986.93)	1.31%	0.00
			0.00		0.00			0.00
290		Other Contractual Services	(5,000.00)	(4,344.00)	3,430.85	(913.15)	78.98%	463.85
			656.00		0.00			0.00
299		Miscellaneous Expenses	(1,000.00)	(3,000.00)	1,307.13	(1,692.87)	43.57%	114.81
			(2,000.00)		0.00			0.00
304		Trash & Waste Disposal	(4,000.00)	(4,000.00)	1,682.32	(2,317.68)	42.06%	166.94
			0.00		0.00			0.00
305		Mhk Equipment	(500.00)	(500.00)	44.43	(455.57)	8.89%	0.00
			0.00		0.00			0.00
310		Office Supplies	(1,700.00)	(1,700.00)	116.90	(1,583.10)	6.88%	64.92
			0.00		0.00			0.00
312		Office Equipment	(500.00)	(500.00)	79.90	(420.10)	15.98%	0.00
			0.00		0.00			0.00
315		Advertising, Brochures, Literature, Etc.	(2,000.00)	(600.00)	82.85	(517.15)	13.81%	0.00
			1,400.00		0.00			0.00
521		Building Insurance	(2,000.00)	(5,656.00)	5,655.42	(0.58)	99.99%	0.00
			(3,656.00)		0.00			0.00
771		ARC POWER - Equipment Grant	(130,000.00)	(130,000.00)	90,850.98	(39,149.02)	69.89%	13,291.11
			0.00		0.00			(7,225.88)

Fund : 122

Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
776			0.00	(95,000.00)	44,737.17	(19,104.34)	79.89%	7,544.38
		TN Care Act Corona Grant	(95,000.00)		31,158.49			0.00
778			0.00	0.00	0.00	0.00	No Budget	0.00
		TN CARE Act Corona Agriculture & Forestry	0.00		0.00			0.00
779			(30,000.00)	(30,000.00)	400.00	(29,600.00)	1.33%	0.00
		TNECD - Grant	0.00		0.00			0.00
Total For Fund: 122			(289,506.00)	(384,506.00)	226,919.30	(126,428.21)	67.12%	30,074.77
			(95,000.00)		31,158.49			(7,225.88)

Fund : 127

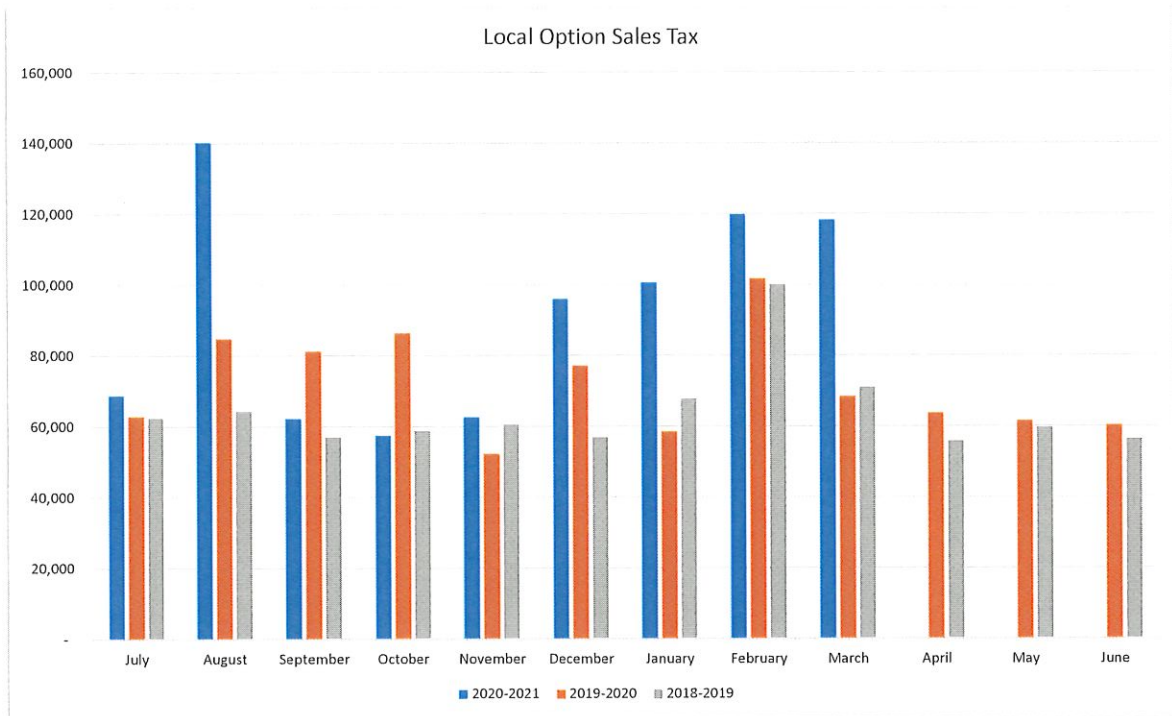
Monthly Comparative: 75.00%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
42129	Drug Investigation And Control							
320			(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00%	0.00
		Operating Supplies	0.00		0.00			0.00
Total For Fund: 127			(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00%	0.00
			0.00		0.00			0.00

Town of Unicoi
Local Option Sales Tax Received

Column1	Fiscal Year	Fiscal Year2	Fiscal Year3
	20-21	19-20	18-19
July	68,761	62,886	62,381
August	140,240	84,870	64,357
September	62,206	81,277	56,996
October	57,460	86,370	58,757
November	62,652	52,243	60,495
December	95,937	77,106	56,801
January	100,553	58,584	67,821
February	119,851	101,603	99,901
March	118,238	68,430	71,066
April	-	63,695	55,802
May	-	61,537	59,572
June	-	60,222	56,368

TOTAL \$ 825,899.00 \$ 858,823.00 \$ 770,317.00



State Shared Taxes
TOWN OF UNICOI

PERIOD	2020-2021	2019-2020	2018-2019
July	28,220	28,391	27,004
August	30,502	28,551	27,788
September	25,960	23,777	22,234
October	28,729	28,090	26,789
November	29,617	27,824	26,253
December	30,465	28,216	26,996
January	29,728	27,686	26,611
February	40,375	36,010	33,086
March	29,471	25,404	23,687
April		24,660	23,960
May		26,560	28,126
June		23,943	27,441

TOTAL \$ 273,068.00 \$ 329,112.00 \$ 319,975.00

TOWN OF UNICOI

