



**Agenda for the Emergency Communications District Meeting
Monday, April 10, 2023 - 6:30 pm
Brentwood City Hall**

Call to Order by Mayor
Roll Call

Approval of Minutes

February 13, 2023

Reports

1. ECD Quarterly Financial Report
2. Status Report from ECD Supervisor

New Business

1. Resolution ECD 2023-02 - A RESOLUTION AUTHORIZING THE DONATION AND DISPOSAL OF SURPLUS PROPERTY HELD BY THE CITY, for adoption
2. Resolution ECD 2023-03 - A RESOLUTION AUTHORIZING AN AGREEMENT WITH KRAFT CPAs, PLLC FOR FINANCIAL AND COMPLIANCE AUDIT SERVICES FOR THE FISCAL YEAR ENDING JUNE 30, 2023, for adoption
3. Other new business

Kirk Bednar
City Manager

Anyone requesting accommodations due to disabilities should contact April Curlin, A.D.A. Coordinator, at 371-0060, before the meeting.

Brentwood ECD Agenda**Meeting Date:** 04/10/2023**Submitted by:** Holly Earls, Administration**Department:** Administration

Information**Subject**

Approval or correction of minutes from the February 13, 2023 meeting

Background**Staff Recommendation**

Fiscal Impact**Attachments**Draft Minutes

DRAFT

MINUTES OF MEETING OF EMERGENCY COMMUNICATION DISTRICT

BRENTWOOD, TENNESSEE

The Emergency Communications District Board met on Monday, February 13, 2023 at 7:00 pm at Brentwood City Hall.

Present: Mayor Rhea Little; Commissioner Anne Dunn; Commissioner Mark Gorman; Commissioner Susannah Macmillan; Commissioner Allison Spears; Commissioner Ken Travis

Absent: Vice Mayor Nelson Andrews

Staff City Manager Kirk Bednar; Assistant City Manager Jay Evans; City Attorney Kristen Corn;

Present: City Recorder Holly Earls

Approval of Minutes

November 14, 2022

Moved by Commissioner Ken Travis for approval of the minutes as written, seconded by Commissioner Mark Gorman

Vote: 6 - 0 Approved - Unanimously

The ECD Quarterly Revenue and Expense Report and the Status Report from ECD Supervisor were presented.

New Business

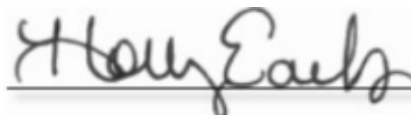
Resolution ECD 2023-01 - A RESOLUTION ADOPTING AMENDED & RESTATED STATE OF TN DEFERRED COMP PLAN II - 401(k) - AND PARTICIPATING EMPLOYER AGREEMENT

Moved by Commissioner Ken Travis for approval, seconded by Commissioner Susannah Macmillan

Vote: 6 - 0 Approved - Unanimously

With no other business on the agenda the meeting adjourned at 7:01 pm.

APPROVED _____



Holly Earls, City Recorder

Brentwood ECD Agenda**1.****Meeting Date:** 04/10/2023**Submitted by:** Karen Harper, Finance**Department:** Finance

Information**Subject**

ECD Quarterly Financial Report

Background

Financial Reporting

Please find attached the FY 2023 third quarter financial report which includes Statement of Revenues and Expenses, Statement of Net Position, and Budget to Actual Comparison for the Emergency Communications District (ECD) Fund. The Statement of Revenues and Expenses shows actual year to date revenues and expenses. The Statement of Net Position shows year to date balances for all asset, liability, and equity accounts. The Budget to Actual Report shows the actual comparisons between the budgeted amount and the year to date actual for the third quarter of Fiscal Year 2022-2023.

Year to date revenues collected as of March 31st are \$1,523,705 or 88% of budget. Year to date expenses are \$1,205,581 or 70% of budget. For comparison purposes, for the same period for fiscal year 2022, revenues were \$1,402,226 or 79% of budget, and expenses were \$1,123,932 or 63% of budget.

Please advise if you have any questions concerning the Emergency Communications District (ECD) revenue and expense quarterly report as of March 31, 2023.

Staff recommendation

N/A

Fiscal Impact**Attachments**

Statement of Revenue and Expenses as of 03/31/2023

Statement of Net Position as of 03/31/2023

ECD Budget to Actual as of 03/31/2023

City of Brentwood

EMERGENCY COMMUNICATIONS DISTRICT FUND

Statement of Revenues and Expenses

For Period January 1, 2023 - March 31, 2023

Revenue

Use of Money and Property	
Use of Money and Property	
INTEREST INCOME	49,640.29
Operational Funding	
Operational Funding	
TECB - REIMBURSEMENT (GRANT)	44,000.00
TECB - OPERATIONAL FUNDING	576,084.00
TECB - DISTRIBUTION OF EXCESS REVENUE	365,981.00
Other Revenue	
Other Revenue	
OPERATING TRANSFER FROM GENERAL FUND	488,000.00
Total Revenue	<u>1,523,705.29</u>

Expense

Personnel	
Salaries and Wages	
SALARIES	488,979.12
SALARIES - OVERTIME	27,969.92
LONGEVITY PAY	6,000.00
SUPPLEMENT - LEAD PAY	4,800.00
SUPPLEMENT - TRANSPORTATION	17,153.16
SUPPLEMENT - SHIFT DIFFERENTIAL	8,628.01
Payroll Benefits	
FICA (EMPLOYERS SHARE)	41,058.77
INSURANCE - HEALTH	90,959.29
INSURANCE - DENTAL REIMBURSEMENT	3,894.32
INSURANCE - LIFE	2,162.40
RETIREMENT - HEALTH AND LIFE INSURANCE	34,766.00
RETIREMENT - TCRS (LEGACY)	44,716.34
RETIREMENT - TCRS (HYBRID BASE)	3,057.12
EMPLOYER MATCH - 401K PLAN	7,820.08
EMPLOYER NONMATCHING CONTR-HYBRID DC 401	8,999.48
BUY BACK - ANNUAL LEAVE	1,154.80
WORKER'S COMPENSATION	2,163.78
Other Benefits	
CLOTHING AND UNIFORMS	3,193.55
SUPPLEMENT - PROFESSIONAL CERTIFICATE	877.04
Services	
Notices, Subscriptions, Publicity	

ADVERTISING AND LEGAL NOTICES	481.60
PERIODICAL SUBSCRIPTIONS	310.96
Utilities	
COMMUNICATIONS	57,511.12
Contractual Services	
SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	14,646.17
LANGUAGE INTERPRETING SERVICES	429.75
ACCOUNTING AND AUDITING SERVICES	7,420.00
PLANNING CONSULTING MAPPING SERVICES	10,000.00
OTHER PROFESSIONAL SERVICES	4,200.00
Repair and Maintenance Services	
R/M - OFFICE MACHINERY AND EQUIPMENT	986.91
R/M - MACHINERY AND EQUIPMENT	193,652.40
Professional Development and Travel	
MEMBERSHIPS AND REGISTRATIONS	4,903.00
TRAVEL - CONFERENCE SCHOOLS AND TRAINING	3,276.39
Supplies	
Office Supplies	
OFFICE SUPPLIES AND MATERIALS	583.37
Operating Supplies	
HOUSEHOLD AND JANITORIAL SUPPLIES	603.70
OTHER OPERATING SUPPLIES	868.71
SUNDRY	815.64
Business Expenses	
Rentals	
RENT EXPENSE - MACHINERY AND EQUIPMENT	1,120.00
RENT EXPENSE - BUILDING & FACILITIES POLICE HQ	23,499.00
RENT EXPENSE - BUILDING & FACILITIES MUNICIPAL CTR	15,900.00
Property and Liability Costs	
INSURANCE - LIABILITY	522.78
PROVISION FOR DEPRECIATION	65,496.69
Total Expense	<u>1,205,581.37</u>
Excess (deficiency) of revenues over (under) expenditures	<u>318,123.92</u>

City of Brentwood

EMERGENCY COMMUNICATIONS DISTRICT FUND

Statement of Net Assets

For Period January 1, 2023 - March 31, 2023

FYTD
at 3/31/2023

Assets

Cash and Investments

Cash in Bank

CASH IN BANK - PAYROLL ACCOUNT	5,947.56
CASH IN BANK - OPERATING SAVINGS	2,387,959.19

Receivables

Accounts Receivable

ACCOUNTS RECEIVABLE - MISCELLANEOUS CUSTOMER	3,357.33
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Miscellaneous Receivable

ACCOUNTS RECEIVABLE - INSURANCE	538.54
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Intergovernmental Receivable

ACCOUNTS RECEIVABLE - BENEFITS OVERPAID	59.72
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Prepaid Expense

Prepaid Expense

PREPAID EXPENSE	2,960.35
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Capital Assets

Buildings and Improvements

BUILDINGS AND IMPROVEMENTS TO BUILDINGS	320,073.00
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Machinery and Equipment

FURNITURE AND FIXTURES	87,267.92
OFFICE MACHINERY AND EQUIPMENT	182,322.44
COMMUNICATIONS EQUIPMENT	1,796,566.92

Construction in Progress

CONSTRUCTION IN PROGRESS - ECD	819,566.54
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A/D

A/D - BUILDINGS AND IMPROVEMENTS TO BUILDINGS (CR)	(248,993.42)
A/D - FURNITURE AND FIXTURES (CR)	(87,267.92)
A/D - OFFICE MACHINERY AND EQUIPMENT (CR)	(182,322.44)
A/D - COMMUNICATIONS EQUIPMENT (CR)	(1,456,463.40)

Deferred Inflows and Outflows

Deferred Outflows

DEFERRED OUTFLOWS - PENSION CONTRIBUTION (LEGACY)	57,780.32
DEFERRED OUTFLOWS - PENSION CONTRIBUTION (HYBRID)	2,470.00
DEFERRED OUTFLOWS - INVESTMENT LOSS (LEGACY)	21,988.00
DEFERRED OUTFLOWS - ACTUARIAL EXPERIENCE (LEGACY)	38,640.00
DEFERRED OUTFLOWS - ACTUARIAL EXPERIENCE (HYBRID)	3,831.00
DEFERRED OUTFLOWS - OPEB	188,050.00

Total Assets

3,942,801.97

Liability

Payables

Payroll Liabilities

TCRS PAYABLE - EMPLOYER LEGACY CONTRIBUTION	6,764.75
TCRS PAYABLE - EMPLOYEE LEGACY CONTRIBUTION	2,818.65
TCRS PAYABLE - EMPLOYEE HYBRID CONTRIBUTION	1,115.82
TCRS PAYABLE - EMPLOYER HYBRID BASE CONTRIBUTION	379.35
DUE TO AFLAC	74.44
DUE TO HEALTH INSURANCE	10,192.50
DUE TO LINCOLN	28.47
DUE TO PRINCIPAL DENTAL	64.68
DUE TO VSP VISION	17.86
DUE TO UNUM	16.34
DUE TO UNITED WAY	7.00

Accrued Payables

Compensated Absences Payable

ACCRUED ANNUAL AND SICK LEAVE	84,779.59
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Pension and OPEB Liabilities

Pension Liabilities

NET PENSION ASSET (LIABILITY)-LEGACY	(290,981.00)
NET PENSION ASSET (LIABILITY)-HYBRID	(3,120.00)

OPEB Liabilities

NET OPEB LIABILITY	24,925.00
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Deferred Inflows and Outflows

Deferred Inflows

DEFERRED INFLOWS - ACTUARIAL EXPERIENCE (LEGACY)	36,890.00
DEFERRED INFLOWS - ACTUARIAL EXPERIENCE (HYBRID)	1,243.00
DEFERRED INFLOWS - INVESTMENT EARNINGS (LEGACY)	70,751.00
DEFERRED INFLOWS - OPEB	241,127.00

Total Liability	187,094.45
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Equity

Excess (deficiency) of revenues over (under) expenditures	317,925.14
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Fund Balance/Net Position

Net Position

RETAINED EARNINGS	3,437,782.38
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Total Equity	3,755,707.52
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Total of Liabilities and Fund balances	3,942,801.97
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CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending March 31, 2023

			Comparative %	75%	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
DEPT 91100: ECD					
TECB - REIMBURSEMENT (GRANT)	0	0	44,000	-44,000	0%
TECB - OPERATIONAL FUNDING	864,125	0	576,084	288,041	67%
TECB - DISTRIBUTION OF EXCESS REVENUE	369,255	0	365,981	3,274	99%
INTEREST INCOME	7,500	0	49,640	-42,140	662%
MISCELLANEOUS REVENUE	0	0	0	0	0%
OPERATING TRANSFER FROM GENERAL FUND	488,000	0	488,000	0	100%
Total Revenues	1,728,880	0	1,523,705	205,175	88%
SALARIES	668,865	71,546	488,979	179,886	73%
SALARIES - PART TIME	3,000	0	0	3,000	0%
SALARIES - OVERTIME	56,040	5,608	27,970	28,070	50%
LONGEVITY PAY	6,480	0	6,000	480	93%
SUPPLEMENT - LEAD PAY	6,240	720	4,800	1,440	77%
SUPPLEMENT - PROFESSIONAL CERTIFICATE	900	138	877	23	97%
SUPPLEMENT - TRANSPORTATION	24,000	2,538	17,153	6,847	71%
SUPPLEMENT - FTO	1,500	0	0	1,500	0%
SUPPLEMENT - SHIFT DIFFERENTIAL	11,100	1,281	8,628	2,472	78%
FICA (EMPLOYERS SHARE)	59,475	6,148	41,059	18,416	69%
INSURANCE - HEALTH	134,810	9,429	90,959	43,851	67%
INSURANCE - DENTAL REIMBURSEMENT	3,335	212	3,894	-559	117%
INSURANCE - LIFE	2,940	224	2,162	778	74%
RETIREMENT - HEALTH/LIFE	46,355	3,863	34,766	11,589	75%
RETIREMENT - TCRS (LEGACY)	65,255	6,765	44,716	20,539	69%
PENSION EXPENSE - GASB 68 COST (LEGACY)	30,000	0	0	30,000	0%
OPEB EXPENSE	4,130	0	0	4,130	0%
RETIREMENT - TCRS (HYBRID BASE)	2,255	379	3,057	-802	136%
EMPLOYER MATCH - 401K PLAN	9,555	1,096	7,820	1,735	82%
EMPLOYER NONMATCHING CONTR-HYBRID DC 401	10,245	1,123	8,999	1,246	88%
BUY BACK - SICK LEAVE	2,160	0	0	2,160	0%
ATTENDANCE BONUS PAY	1,000	0	0	1,000	0%
BUY BACK - ANNUAL LEAVE	1,080	0	1,155	-75	107%
WORKER'S COMPENSATION	2,885	240	2,164	721	75%
CLOTHING AND UNIFORMS	5,500	274	3,194	2,306	58%
ADVERTISING AND LEGAL NOTICES	0	448	482	-482	0%
PERIODICAL SUBSCRIPTIONS	400	0	311	89	78%
COMMUNICATIONS	83,000	12,780	57,511	25,489	69%
SUBSCRIPTION-BASED IT ARRANGEMENTS (SBITAs)	5,500	0	14,646	-9,146	266%
LANGUAGE INTERPRETING SERVICES	0	198	430	-430	0%
ACCOUNTING AND AUDITING SERVICES	7,600	0	7,420	180	98%
PLANNING CONSULTING MAPPING SERVICES	10,000	0	10,000	0	100%
OTHER PROFESSIONAL SERVICES	22,100	0	4,200	17,900	19%
R/M - OFFICE MACHINERY AND EQUIPMENT	3,900	209	987	2,913	25%
R/M - MACHINERY AND EQUIPMENT	191,100	11,310	193,652	-2,552	101%
MEMBERSHIPS AND REGISTRATIONS	6,000	0	4,903	1,097	82%
TRAVEL - CONFERENCE SCHOOLS AND TRAINING	5,000	0	3,276	1,724	66%
OFFICE SUPPLIES AND MATERIALS	2,000	29	583	1,417	29%
HOUSEHOLD AND JANITORIAL SUPPLIES	2,000	249	604	1,396	30%
OTHER OPERATING SUPPLIES	2,000	542	869	1,131	43%
SUNDRY	2,000	0	816	1,184	41%
COMPUTER HARDWARE - NON CAPITAL	0	0	0	0	0%
COMMUNICATIONS EQUIPMENT - NON CAPITAL	0	0	0	0	0%
INSURANCE - LIABILITY	2,600	0	523	2,077	20%
RENT EXPENSE - MACHINERY AND EQUIPMENT	8,010	0	1,120	6,890	14%
RENT EXPENSE - BUILDING AND FACILITIES PD HQ	94,000	7,833	23,499	70,501	25%
PROVISION FOR DEPRECIATION	112,280	0	65,497	46,783	58%
RENT EXPENSE - BUILDING & FACILIITES MUNICIPAL CTR	0	0	15,900	-15,900	0%
Total Expenditures	1,718,595	145,182	1,205,581	513,014	70%

Brentwood ECD Agenda

2.

Meeting Date: 04/10/2023

Submitted by: Holly Earls, Administration

Department: Administration

Information

Subject

Status Report from ECD Supervisor

Background

See Attached

Staff recommendation

N/A

Fiscal Impact

Attachments

Status Report

Rhea Little
MAYOR

Nelson Andrews
VICE MAYOR

Kirk Bednar
CITY MANAGER

Kathleen Watkins
EMERGENCY SUPERVISOR



BRENTWOOD

EMERGENCY COMMUNICATIONS DISTRICT

COMMISSIONERS

Anne Dunn

Mark Gorman

Susannah Macmillan

Allison Spears

Ken Travis

9-1-1 EMERGENCY COMMUNICATIONS DISTRICT

To: Honorable Mayor / ECD Board Chair and the Brentwood City Commission / ECD Board Members
Through: ECD Director/City Manager Kirk Bednar
From: Kathleen Watkins, Emergency Communications Supervisor
Date: Monday, April 10, 2023
Subject: Quarterly Report

At a Glance

- Leadership Brentwood participated in a dispatch tour presented by Lead Dispatcher Laurel Kazenske. The class was educated on technology within the center that emergency dispatchers have access to.
- Installation and rollout of Commander One – Tornado Siren.
- As part of orientation, Officer Wesley Carpenter spent four days in dispatch observing and training one-on-one with a communications training officer.

OPERATIONS REPORT FOR Q1 – JANUARY – MARCH 2023

A. Staffing

- Communications is currently staffed with ten (10) of twelve (12) full-time Dispatchers and one (1) Supervisor. Three (3) staff members are Lead Dispatchers and three (3) are Communications Training Officers (CTO).
- CTO Kelli Hicks submitted her resignation effective March 18, 2023.
- PSD Jim Shade submitted his intent to retire effective June 30, 2023.
- After conducting the testing and interview process, two contingent job offers were made to fill Public Safety Dispatch vacancies. Both candidates are slated to begin employment in April.

B. Statistics

Reports to substantiate the below statistical highlights are available upon request.

- Total calls answered (9-1-1 and Admin) – 11,025
- E9-1-1 CALLS – 2,252
- On average, calls were answered within 4 seconds (about 1 ring).

- The busiest hour of the day is estimated to be between 1:00 p.m. and 2:00 p.m. The slowest hour of the day is estimated to be between 3:00 a.m. and 4:00 a.m.
- The average telephone conversation lasted 74 seconds.
- Total CAD responses created – 8,245.
Police Department – 7,121
Fire & Rescue – 994
Non-Dispatched CAD Calls – 419

C. Medical Quality Assurance

- NFPA Standard 1221 recommends all medical calls are dispatched to responders within 90 seconds of call receipt. This quarter, 521 medical calls were received and 228 rated for quality assurance. Communications met the standard 100% of the time.

MONTH	AVE. TIME (Sec)	GROUP AVG.
JANUARY	42	93%
FEBRUARY	41	99%
MARCH	42	100%

D. Training

- APCO Communications Training Officer 6th Edition – Lead Dispatcher Laurel Kazenske
- Crisis Communication – Lead Dispatcher Laurel Kazenske
- TN 9-1-1 Directors Workshop – ECS Watkins
- American Heart Association – Basic Life Support (CPR & AED) Certification – PSD Amina Beard & Lead Dispatcher Laurel Kazenske
- Everbridge Resident Connection Zoom Training Video – All telecommunicators
- TN Information Enforcement System (TIES) Conference – Lead Dispatcher Laurel Kazenske & Jason Brown
- Commander One Virtual Training – Lead Dispatcher Mike Burton & Kathleen Watkins
- Vigilant Solutions – License Plate Reader (LPR) training – Lead Telecommunicators, PSD Jackie Jackson & Kathleen Watkins ECS
- All telecommunicators complete monthly continuing dispatch education articles published in the monthly magazine, *Public Safety Communications*, distributed by the Association for Public Safety Communications (APCO), Intl.

E. Technology

- Everbridge Data Migration Cutover.
- Training and Go Live for the Commander One Outdoor Warning Siren Polygon Activation
- Zetron, Intrado, and Central Square working on a solution for 9-1-1 call parsing for Text-to-911.
- Representatives from Mission Critical Partners, Williamson County, Metro Nashville, Rutherford County, and Brentwood continue to work toward regional ESINet fiber connectivity. The concept is to run a fiber connection between agencies in the event of a critical incident, such as the Nashville bombing, for 911 service to be rerouted through this backup connection.

***Due to the early submission of the Q1 ECD Report (March 30th) the March monthly totals will not reflect all 31 days of the month. ***

Brentwood ECD Agenda

1.

Meeting Date: 04/10/2023

Resolution ECD 2023-02 - Approval to Surplus and Donate 911 Dispatch Furniture to the Maury County ECD

Submitted by: Holly Earls, Administration

Department: Administration

Information

Subject

Resolution ECD 2023-02 - Approval to Surplus and Donate the dispatch furniture to the Maury County Emergency Communication District

Background

The Brentwood Police Department received a request from the Maury County ECD to acquire the old dispatch furniture following the move to the new 911 Dispatch Center in the Police Headquarters facility. Such donations of equipment with minimal value on the market have created much goodwill for the City from the smaller public safety agencies across the State of Tennessee. The Maury County ECD operates different from the Brentwood ECD in that it is not operated as a department of the county but as a truly independent agency with primary funding coming from the state. Please see the attached letter.

The furniture currently under consideration is manufactured by Wright-Line/ Eaton and configured specifically for use in dispatch centers in a hub or centralized type configuration and would likely only have value in a similar type environment. The furniture has reached the life expectancy of 10 years due to its 24 hours a day, 365 days a year use. For smaller agencies with more limited financial resources, such furniture is still considered an upgraded asset. The furniture consists of desks and platforms that raise and lower, computer monitors, stands, and consoles that house radio and electronic equipment needed for the functions of dispatch.

Please contact the Police Chief if you have any questions.

Staff Recommendation

Staff recommends approval to donate the dispatch furniture to the Maury County Emergency Communication District.

Fiscal Impact

Attachments

Resolution ECD 2023-02

Request from Maury Co. 911

Asset Disposal Record

Picture of Furniture

Picture of Furniture/Consoles

RESOLUTION ECD 2023-02

A RESOLUTION OF THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT TO AUTHORIZE THE DONATION OR SALE AND DISPOSAL OF CERTAIN SURPLUS PROPERTY HELD BY THE CITY OF BRENTWOOD

WHEREAS, the Brentwood Emergency Communications District is in possession of certain property which is no longer necessary to the District's operations; and

WHEREAS, it is appropriate that the District's Board of Directors should authorize the donation or sale and disposal of such property.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF BRENTWOOD, TENNESSEE, AS FOLLOWS:

SECTION 1. That the Emergency Communications District dispatch furniture is hereby declared to be surplus property of the District and the disposal of said furniture by is hereby authorized.

SECTION 2. That the City Manager or his designees are hereby authorized to take such steps as may be necessary and appropriate to donate or dispose of the property identified above.

SECTION 3. That this resolution shall take effect from and after its passage, the general welfare of the City of Brentwood, Williamson County, Tennessee requiring it.

MAYOR Rhea E. Little, III

ADOPTED: _____

Approved as to form:

RECORDER Holly Earls

CITY ATTORNEY Kristen L. Corn



Mark Gandee
Director

Lynn Thompson
Assistant Director

Crystal Gideon
Admin. Assistant/Mapping

January 9, 2023

Mayor Little,

As you are probably aware Maury County, Tennessee is undergoing phenomenal growth. This growth comes with increasing pressure on the services provided by the government entities across our county including Maury County 911. While other government entities can take advantage of increased tax bases 911 is not as we draw our funding from the State of Tennessee and is based on a TCA funding model which does not account for growth currently. While there may be a change to this model in the future Maury 911 is left to struggle with adding staff and equipment to adequately deal with our increasing call volume. Our limited funding base leads us to our request for some surplus communications equipment currently within the City of Brentwood's decommissioned call center and is listed as follows:

Four (4) Wright-Line/Eaton 9-1-1 Dispatch Consoles
Eight (8) Dell 19" Touch Screen Monitors
Twenty-Four (24) Dell 24" Monitors
Four (4) Elite Ergonomics IH 4100 24/7 Dispatch Chairs

This equipment is comparable to what we currently use at Maury County 911 and may allow us to expand our number of on duty call takers without a major capital outlay for equipment.

Thank you for considering our request for Brentwood to donate any and all listed equipment to Maury County 911.

Respectfully,

Mark Gandee,
Director
Maury County 911

CITY OF BRENTWOOD
CAPITAL ASSET DISPOSAL RECORD

Item's Asset Control Number N/A

Reason for Disposal REPLACED

Date of Disposition 1/9/23

Item Description FOUR (4) WRIGHT-LINE/EATON 9-1-1

DISPATCH CONSOLES WITH MOUNTED BRACKETS.

Service Tag N/A

Department EMERGENCY COMMUNICATIONS DISTRICT

Department Approval by: _____

Method of Disposal:

☐ Trade-in (list new items acquired) _____

☐ Sold/Surplus (indicate how: advertised, sealed bids, etc.) _____

☐ Transfer (list department receiving) _____

☒ Donated (list to whom) MAURY COUNTY 9-1-1

☐ Junked and/or salvaged for parts _____

☐ Other (explanation) _____

TO BE COMPLETED BY FINANCE DEPARTMENT

Amount Received \$ _____

Sold to Whom _____

Other Comments _____

Condition of Property _____

Signature of Authority _____

CITY OF BRENTWOOD
CAPITAL ASSET DISPOSAL RECORD

Item's Asset Control Number N/A
Reason for Disposal REPLACED
Date of Disposition 1/9/23
Item Description TWENTY-FOUR (24) DELL S2715H 27" MONITORS

Service Tag N/A
Department EMERGENCY COMMUNICATIONS DISTRICT
Department Approval by: _____

Method of Disposal:

- ☐ Trade-in (list new items acquired) _____
☐ Sold/Surplus (indicate how: advertised, sealed bids, etc.) _____
☐ Transfer (list department receiving) _____
☒ Donated (list to whom) MAURY COUNTY 9-1-1
☐ Junked and/or salvaged for parts _____
☐ Other (explanation) _____

TO BE COMPLETED BY FINANCE DEPARTMENT

Amount Received \$ _____
Sold to Whom _____
Other Comments _____
Condition of Property _____
Signature of Authority _____

CITY OF BRENTWOOD
CAPITAL ASSET DISPOSAL RECORD

Item's Asset Control Number N/A

Reason for Disposal REPLACED

Date of Disposition 1/9/23

Item Description FOUR (4) ELITE ERGONOMICS 14 400 24/7
DISPATCH CHAIRS (BLACK)

Service Tag N/A

Department EMERGENCY COMMUNICATIONS DISTRICT

Department Approval by: _____

Method of Disposal:

☐ Trade-in (list new items acquired) _____

☐ Sold/Surplus (indicate how: advertised, sealed bids, etc.) _____

☐ Transfer (list department receiving) _____

☒ Donated (list to whom) MAURY COUNTY 9-1-1

☐ Junked and/or salvaged for parts _____

☐ Other (explanation) _____

TO BE COMPLETED BY FINANCE DEPARTMENT

Amount Received \$ _____

Sold to Whom _____

Other Comments _____

Condition of Property _____

Signature of Authority _____





Brentwood ECD Agenda

2.

Meeting Date: 04/10/2023

Submitted by: Karen Harper, Finance

Department: Finance

Information

Subject

Resolution ECD 2023-03 - A RESOLUTION AUTHORIZING AN AGREEMENT WITH KRAFT CPAs, PLLC FOR FINANCIAL AND COMPLIANCE AUDIT SERVICES FOR THE FISCAL YEAR ENDING JUNE 30, 2023, for adoption

Background

For complete background information see Resolution 2023-42 on the regular April 10, 2023 agenda for the City.

After much consideration, staff decided not to recommend the renewal with Blankenship CPA Group, PLLC for financial and compliance auditing services for the fiscal year ending June 30, 2023. Staff reached out to Kraft CPAs, PLLC (Kraft) who agreed to take on the City's audit services for FY 2023. Kraft was the auditing firm utilized by the City approximately 7 years ago. During the time prior to 2015, the City experienced an independent, positive, and professional relationship with Kraft, meeting the service needs for the annual audit of the ECD financial statements and preparation of the Annual Financial Report.

Please find attached the proposed annual audit contract with Kraft for Fiscal Year 2022-2023 for independent auditing services for the Brentwood Emergency Communications District (ECD). The proposed contract fee for the ECD audit is \$9,850, which represents a \$2,250 increase from the previous fiscal year, but is consistent with the increased cost in providing these services.

The ECD fund is legally established under Tennessee law and is subject to a separate audit from the City's primary audit. Kraft will be required to perform additional auditing services and issue a separate set of financial statements. Since the ECD operations are fully integrated into regular City operations, improved coordination and economies of scale are gained by using the same accounting firm for City's audit and ECD audit.

Sufficient funds are included in the proposed FY 2024 ECD Budget to cover the cost of the audit. If approved by the Board of Commissioners, the Mayor will sign the agreement electronically via the TN Comptroller's Office's website called CARS.

Should you have any questions, please contact the Finance Director or Assistant Finance Director.

Staff recommendation

Staff recommends approval of the accompanying Resolution.

Fiscal Impact

Amount: \$9,850
Source of Funds: Emergency Communications Fund
Account Number: 450-91100-82530

Fiscal Impact:

June 30, 2023	\$9,850
June 30, 2024	\$10,125
June 30, 2025	\$10,400

Attachments

Resolution ECD 2023-03
Kraft CPAs, PLLC Engagement Letter for FY 2023 ECD
Kraft CPAs Audit Proposal

RESOLUTION ECD-2023-03

A RESOLUTION OF THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT TO AUTHORIZE THE CHAIRMAN TO EXECUTE AN AGREEMENT BY AND BETWEEN THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT AND KRAFT CPAs, PLLC FOR FINANCIAL AND COMPLIANCE AUDIT SERVICES FOR THE FISCAL YEAR ENDING JUNE 30, 2023, A COPY OF SAID AGREEMENT BEING ATTACHED HERETO AND MADE A PART OF THIS RESOLUTION BY REFERENCE

BE IT RESOLVED BY THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT, AS FOLLOWS:

SECTION 1. That the Chairman is hereby authorized to execute an agreement by and between the Brentwood Emergency Communications District and Kraft CPAs, PLLC for financial and compliance audit services for the fiscal year ending June 30, 2023, a copy of said agreement being attached hereto and made a part of this resolution by reference.

SECTION 2. That the Chairman is further authorized to execute any documents required by the Tennessee Comptroller of the Treasury in furtherance of this agreement.

SECTION 3. That this resolution shall take effect from and after its passage, the general welfare of the Brentwood Emergency Communications District requiring it.

CHAIRMAN Rhea E. Little, III

ADOPTED: _____

Approved as to form:

CITY RECORDER Holly Earls

CITY ATTORNEY Kristen L. Corn

March 14, 2023

Board of Directors
Brentwood Emergency Communications District
5211 Maryland Way
Brentwood, TN 37027

Attention: Board of Directors

THE OBJECTIVE AND SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

You have requested KraftCPAs PLLC (“KraftCPAs”, “we”, “us”, or “our”), audit Brentwood Emergency Communications District’s (the “District”), a component unity of the City of Brentwood, Tennessee, financial statements as of and for the year ending June 30, 2023, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter (“Arrangement Letter”). Our acceptance of this engagement is subject to our satisfactorily completing our normal engagement acceptance procedures, including inquiry of your previous auditors. We will notify you promptly if we become aware of anything during our acceptance procedures that results in our not being able to continue this engagement.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (“GAAS”) and *Government Auditing Standards* issued by the Comptroller General of the United States (“GAS”) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

THE RESPONSIBILITIES OF THE AUDITOR

We will conduct our audit in accordance with GAAS, GAS and guidance provided in the Audit Manual issued by the Tennessee Comptroller of the Treasury (the “Guide”) for audits for years ending on or after June 30, 2023. Those standards, regulations, supplements, or guides require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, GAS and the Guide, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity’s system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Consider the entity’s system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will communicate to the Board of Directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

Our report(s) on internal control over financial reporting and over compliance and other matters will include any significant deficiencies and material weaknesses in internal control over financial reporting and over compliance and other matters of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control over financial reporting and over compliance consistent with requirements of the standards and regulations identified above. Our report(s) on compliance matters will address material errors, fraud, and other responsibilities imposed by state statutes and regulations or assumed by contracts of which we become aware, consistent with requirements of the standards and regulations identified above.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and GAS.

Kenneth E. Youngstead, CPA, is the engagement member and will be responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

THE RESPONSIBILITIES OF MANAGEMENT AND IDENTIFICATION OF THE APPLICABLE FINANCIAL REPORTING FRAMEWORK

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, vendors, customers or others.

Management is responsible for the preparation of the required supplementary information (“RSI”) which accounting principles generally accepted in the United States of America (“GAAP”) require to be presented to supplement the basic financial statements.

Management is also responsible for the preparation of the supplementary information presented in relation to the financial statements as a whole in accordance with GAAP. Management agrees to include the auditor’s report on the supplementary information in any document that contains the supplementary information and will indicate that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor’s report thereon.

The Board of Directors is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”);
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For 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;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and
 - d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Arrangement Letter; and
2. That it believes 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.

REPORTING

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following report:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS.

RECORDS AND ASSISTANCE

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with Karen Harper, Finance Director and Julie Wilson, Assistant Finance Director. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

NONAUDIT SERVICES

In connection with our audit, you have requested us to perform the following nonaudit services:

- 1) Preparation of the financial statements, including proposing any necessary adjustments to the trial balance and disclosures.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed that Karen Harper, Finance Director and Julie Wilson,

Assistant Finance Director possess suitable skill, knowledge or experience and that the individuals understand the financial statement preparation services to be performed sufficiently to oversee them. Accordingly, the management of Brentwood Emergency Communications District agrees to the following:

1. Brentwood Emergency Communications District has designated Karen Harper, Finance Director and Julie Wilson, Assistant Finance Director, as senior members of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Karen Harper, Finance Director and Julie Wilson, Assistant Finance Director will assume all management responsibilities for subject matter and scope of the financial statement preparation and audit adjustments.
3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this Arrangement Letter documents that understanding.

PARTIES' UNDERSTANDINGS CONCERNING SITUATION AROUND COVID-19

To the extent any of the services described herein require a party to visit ("Visiting Party") the other party's facilities ("Host Party") in person, the Visiting Party agrees to comply with the Host Party's rules and regulations regarding COVID-19 safety protocols while on the Host Party's premises, provided the Visiting Party is made aware of such rules and regulations. Further, in the event any of the services described herein need to be suspended and/or rescheduled by a party due to the ongoing situation surrounding COVID-19, the party requesting the suspension or rescheduling of the services will provide the other party with prompt written notice of the foregoing. To the extent such suspension and/or rescheduling of the services impacts either the cost of the services or the ability of the District or KraftCPAs PLLC to meet any deadlines or timeframes set forth herein, or both, the parties will document this in a written agreement mutually agreed upon and executed by both parties.

OTHER RELEVANT INFORMATION

In accordance with GAS, a copy of our most recent peer review report is enclosed for your information.

FEES AND COSTS

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement and will be \$9,850 for the audit of the June 30, 2023 financial statements. Our fee estimate and completion of our work are based upon the following criteria:

1. Anticipated cooperation from District personnel
2. Timely responses to our inquiries
3. Timely completion and delivery of client assistance requests
4. Timely communication of all significant accounting and financial reporting matters
5. The assumption that unexpected circumstances will not be encountered during the engagement.

If any of the aforementioned criteria are not met, then fees may increase. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

CLIENT PORTALS

To enhance our services to you, we will utilize Sharefile, a collaborative, virtual workspace in a protected, online environment. Sharefile permits real-time collaboration across geographic boundaries and time zones and allows Kraft and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use Sharefile, you may be required by the provider of Sharefile to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of Sharefile and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of Sharefile, but only to the extent permitted by Tennessee law.

Kraft is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by Kraft.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

USE AND OWNERSHIP; ACCESS TO AUDIT DOCUMENTATION

The Audit Documentation for this engagement is the property of KraftCPAs PLLC. For the purposes of this Arrangement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of KraftCPAs PLLC's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by KraftCPAs PLLC for the District under this Arrangement Letter, or any documents belonging to the District or furnished to KraftCPAs PLLC by the District.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable KraftCPAs PLLC policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access & Release Letter substantially in KraftCPAs PLLC's form. KraftCPAs PLLC reserves the right to decline a successor auditor's request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

You acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that we shall maintain the Audit Documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to the requested Audit Documentation will be provided under the supervision of KraftCPAs PLLC audit personnel and at a location designated by our firm.

INDEMNIFICATION, LIMITATION OF LIABILITY, AND CLAIM RESOLUTION

Because KraftCPAs PLLC will rely on the District and its management and Board of Directors to discharge the foregoing responsibilities, the District agrees to indemnify, hold harmless and release KraftCPAs PLLC and its partners, principals, officers, directors, employees, affiliates, subsidiaries, contractors, Subcontractors, agents, representatives, successors, or assigns from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management, but only to the extent permitted by Tennessee law. .

IN NO EVENT SHALL KRAFTCPAS PLLC OR THE DISTRICT, OR ANY OF THEIR RESPECTIVE PARTNERS, PRINCIPALS, OFFICERS, DIRECTORS, EMPLOYEES, AFFILIATES, SUBSIDIARIES, CONTRACTORS, SUBCONTRACTORS, AGENTS, REPRESENTATIVES, SUCCESSORS, OR ASSIGNS (COLLECTIVELY, THE "COVERED PARTIES" AND EACH INDIVIDUALLY, A "COVERED PARTY"), BE LIABLE FOR THE INTERRUPTION OR LOSS OF BUSINESS, ANY LOST PROFITS, SAVINGS, REVENUE, GOODWILL, SOFTWARE, HARDWARE, OR DATA, OR THE LOSS OF USE THEREOF (REGARDLESS OF WHETHER SUCH LOSSES ARE DEEMED DIRECT DAMAGES), OR INCIDENTAL, INDIRECT, PUNITIVE, CONSEQUENTIAL, SPECIAL, EXEMPLARY, OR SIMILAR SUCH DAMAGES, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF THE COVERED PARTIES ARISING OUT OF, FROM, OR RELATING TO THIS ARRANGEMENT LETTER, OR THE REPORT ISSUED OR SERVICES PROVIDED HEREUNDER, REGARDLESS OF THE CIRCUMSTANCES OR NATURE OR TYPE OF CLAIM, INCLUDING, WITHOUT LIMITATION, CLAIMS ARISING FROM A COVERED PARTY'S NEGLIGENCE OR BREACH OF CONTRACT OR WARRANTY, OR RELATING TO OR ARISING FROM A GOVERNMENT, REGULATORY OR ENFORCEMENT ACTION,

INVESTIGATION, PROCEEDING, OR FINE, WILL NOT EXCEED THE TOTAL AMOUNT OF THE FEES PAID BY THE DISTRICT TO KRAFTCPAS PLLC UNDER THIS ARRANGEMENT LETTER. NOTWITHSTANDING THE FOREGOING, NOTHING IN THIS LIMITATION OF LIABILITY PROVISION SHALL, OR SHALL BE INTERPRETED OR CONSTRUED TO, RELIEVE THE DISTRICT OF ITS PAYMENT OBLIGATIONS TO KRAFTCPAS PLLC UNDER THIS ARRANGEMENT LETTER.

PREEXISTING NONDISCLOSURE AGREEMENTS

In the event that the parties have executed a separate nondisclosure agreement and such agreement does not automatically terminate or expire upon execution of this Arrangement Letter, such agreement shall be terminated as of the effective date of this Arrangement Letter.

PERSONAL INFORMATION

As used herein, the term “Personal Information” means any personal information that directly or indirectly identifies a natural person as may be defined by applicable privacy, data protection or cybersecurity laws, and includes, but is not limited to, nonpublic, personally identifiable information such as Social Security numbers, Social Insurance numbers, driver’s license numbers or state- or province-issued identification card numbers, credit or debit card numbers with or without any required security code, number or passwords, health information, and other personal information as defined by applicable laws, whether of the District or the District’s customers or other third parties.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. In the event you transmit to us Personal Information in an unencrypted format or via unencrypted means, you agree that we have no obligation to notify you of the foregoing.

You represent and warrant that you have provided all notices and obtained all consents required under applicable data protection laws prior to your collection, use and disclosure to us or our Subcontractors of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

RETENTION OF RECORDS

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Arrangement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Arrangement Letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

TERMINATION

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Arrangement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Arrangement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Arrangement Letter.

When an engagement has been suspended at the request of and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Arrangement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Arrangement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Arrangement Letter will no longer apply. In order for us to recommence work, the execution of a new Arrangement Letter will be required.

Either party may terminate this Arrangement Letter upon written notice if: (i) circumstances arise that in its judgment would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of KraftCPAs PLLC, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List (as defined herein), or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

The parties agree that those provisions of this Arrangement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Arrangement Letter.

MISCELLANEOUS

We may mention your name and provide a general description of the engagement in our client lists and marketing materials. Notwithstanding anything stated to the contrary in this Arrangement Letter, the District acknowledges and consents that we also may utilize Confidential Information and Personal Information that you have provided to us in connection with this engagement to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings and/or for development

or performance of data analysis, business analytics or insights, or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. We will not use or disclose such Confidential Information or Personal Information in a way that would permit the District or an individual to be identified by third parties without your prior written consent.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, you agree to compensate us for any additional costs incurred as a result of your employment of one of our partners, principals or employees.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Arrangement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States or Canada. The District shall not knowingly cause KraftCPAs PLLC to violate any sanctions applicable to KraftCPAs PLLC. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the Consolidated Canadian Autonomous Sanctions List, the United Nations Security Council, the European Union, and United Kingdom.

Nothing in this Arrangement Letter shall limit the liability of KraftCPAs PLLC to the District for any negligence, violation of applicable auditing standards, or other fault in the performance of audit procedures, whether at common law, under the federal securities laws, or pursuant to any applicable state law. Any term of this Arrangement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

GOVERNING LAW

This Arrangement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Arrangement Letter, any provisions herein, a report issued or the services provided hereunder, will be in accordance with the laws of the State of Tennessee, without regard to its conflict of law principles, and applicable U.S. federal law.

ENTIRE AGREEMENT

This Arrangement Letter constitutes the complete and exclusive statement of agreement between KraftCPAs PLLC and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Arrangement Letter.

If any term or provision of this Arrangement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Arrangement Letter may be amended or modified only by a written instrument executed by both parties.

ELECTRONIC SIGNATURES AND COUNTERPARTS

Each party hereto agrees that any electronic signature of a party to this Agreement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Arrangement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Arrangement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

ACKNOWLEDGEMENT AND ACCEPTANCE

Each party acknowledges that it has read and agrees to all of the terms and conditions contained herein. Each party and its signatory below represents that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Brentwood Emergency Communications District
March 14, 2022
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AGREED TO AND ACKNOWLEDGED BY:

KraftCPAs PLLC



Kenneth E. Youngstead, CPA
Member

* * * * *

Confirmed on behalf of Brentwood Emergency Communications District:

Rhea Little III, Board Chair

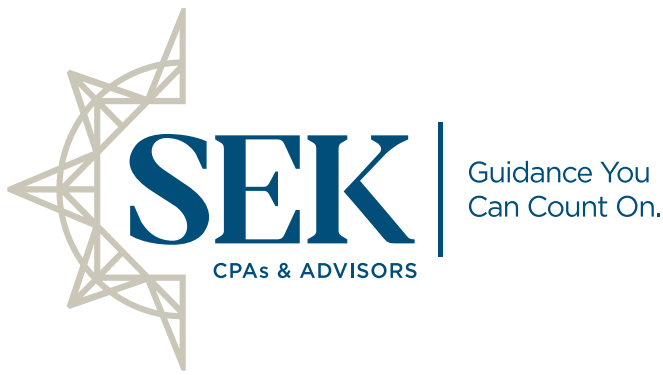
Date

Kirk Bednar, City Manager

Date

Karen Harper, Finance Director

Date



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Members of KraftCPAs PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of KraftCPAs PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of KraftCPAs PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. KraftCPAs PLLC has received a peer review rating of pass.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
January 26, 2021

FEBRUARY 22, 2023

PROPOSAL

TO PROVIDE AUDIT SERVICES



City of Brentwood

Ms. Karen Harper, Finance Director
The City of Brentwood
and Brentwood Emergency Communications District
5211 Maryland Way
Brentwood, TN 37027





February 22, 2023

City of Brentwood and Brentwood Emergency Communications District
Ms. Karen Harper, Finance Director
5211 Maryland Way
Brentwood, TN 37027

Dear Ms. Harper:

We welcome this opportunity to submit our proposal to provide audit services for the City of Brentwood and Brentwood Emergency Communications District (the City). We're confident that KraftCPAs has the expertise and resources to provide these services efficiently and effectively.

As a client of KraftCPAs, your success will be our priority. That commitment will be apparent in every step of our engagement. In fact, our pledge to client service is part of the reason we've maintained client relationships for more than 30 years:

- » We will listen to your needs before suggesting solutions.
- » We will tailor our services to meet your requirements.
- » We will deliver our services to accommodate your schedule.
- » We will be there when you need us.
- » We will *not* try to sell you something you don't need.

We know that operating a governmental body presents unique hurdles, but our nonprofit and governmental industry team — professionals who understand the hurdles and regulations you face every day — will work with you to identify your immediate needs, establish long-term goals, and provide the strategy and guidance to help you achieve them.

It would be our privilege to work with you to develop a plan that meets your needs and budget as well as our standards for quality and service. Please reach out if you have questions or would like to discuss more.

Sincerely,

Ken Youngstead, CPA
Member, Assurance Services
Nonprofit and Governmental Industry Team

Julie Evans, CPA
Senior Manager, Assurance Services
Nonprofit and Governmental Industry Team

KRAFTCPAS PLLC

Helping clients build, preserve, and transfer business value and personal wealth since 1958.

NASHVILLE · CHATTANOOGA · COLUMBIA · LEBANON

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This document is a confidential, proprietary work product of KraftCPAs PLLC. Its contents are not to be shared other than with individuals involved in the decision-making process.

ENGAGEMENT SCOPE AND TIMING

AUDIT OF THE FINANCIAL STATEMENTS

We will audit the financial statements of the City of Brentwood and Emergency Communications District (the City) as of and for the year ending June 30, 2023, with two annual renewals June 30, 2024, and June 30, 2025.

Our audit procedures will be based upon the specified needs, objectives, and scheduling requirements of the City and conducted in accordance with auditing standards generally accepted in the United States of America as published by the American Institute of Certified Public Accountants.

In addition to providing assurance that the financial statements are free of material misstatement and are fairly presented, the intent of this engagement is to:

- » Enhance the reliability of the financial statements
- » Provide a basis for input to management regarding ongoing business considerations
- » Provide practical suggestions for strengthening internal controls, improving operational efficiency, implementing cost controls, and enhancing accounting systems

We will audit the financial statements of the City to determine whether they are presented fairly in all material respects and in conformity with accounting principles generally accepted in the United States. While the proper reporting of the financial statements is the responsibility of the City, it is our responsibility to express an opinion on the financial statements as well as a reasonable basis for that opinion.

Our audit will include the evaluation of the City's accounting policies, reasonableness of accounting estimates, and overall presentation of the financial statements.

Although this audit will be designed to provide reasonable assurance of detecting errors and irregularities material to the financial statements, it will not be intended and cannot be relied upon to disclose all fraud, defalcations, irregularities, or other illegal acts, should they exist. We will note any material errors, irregularities, or illegal acts observed during the engagement unless they are clearly inconsequential.

APPROACH TO THE AUDIT

Our audit plan will address the areas of highest concern and potential for error based on our extensive experience in the industry. The effectiveness of your systems will also be a consideration in our approach.

As part of the engagement, we will:

- » Assess the control environment and identification of systems and personnel responsible for the design and operation of key control processes
- » Achieve and document an understanding of the control systems and how they work based on observation, inquiry, and walk-through
- » Evaluate the most effective and efficient audit approach to address the correctness of significant financial information
- » Perform tests of controls, substantive procedures, or integrated approaches
- » Identify potential control risks and deficiencies, the related reporting risk, and design of audit procedures to minimize those risks

ENGAGEMENT SCOPE AND TIMING

Analytical procedures will be utilized throughout the audit process to help identify significant changes so that we can modify our procedures accordingly. Analytical procedures also will assist in identifying potential errors or misclassifications in the financial statements.

Specific procedures included in this engagement may depend on the judgment of the auditor, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements. This consideration is performed to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we will express no such opinion.

AUDIT FIRM TRANSITION

We will attempt to minimize the transition to a new firm by gathering information about the City through recently audited financial statements and other relevant documents. To expedite that process, we may request workpapers from your previous auditor(s) to substantiate the accuracy of their audits. If that cooperation is delayed or incomplete, it can result in additional hours required to complete the engagement and additional billings to the City.

Also as part of the planning process, we will meet with the City to discuss existing systems, close-out processes, and personnel assignments prior to preparing the client assistance checklist. We consider these meetings to be an investment in our long-term relationship and will waive fees for that time.

USE OF TECHNOLOGY

Our engagements are designed to minimize use of paper, resulting in reduced waste and expenses. During the planning process, we will evaluate your technology and software capabilities to determine the most secure methods for transferring documents and information. We may utilize a variety of software programs as part of this engagement, including:

- » **CaseWare** workpaper management system to organize and manage documents and processes, including Word, Excel, and PDF files, and to add additional security and tracking of workpaper review and approval.
- » **Citrix ShareFile** to easily transfer documents via secure email or client portal.
- » **IDEA** extraction software, a data analysis tool used for account reconciliations, data mining, fraud investigation, operational/internal auditing, file transfers, preparation of management reports, and other analyses.

INDEPENDENCE

KraftCPAs, our employees, and any subcontractors engaged by our firm are required to adhere to all applicable independence, integrity, and objectivity requirements, including regulations, rulings, and interpretations issued by governmental agencies, the Independence Standards Board, American Institute of Certified Public Accountants, Securities and Exchange Commission, and other authorities as applicable.

We have determined that no employee of KraftCPAs or our affiliated companies has a relationship with the City that could impair our independence or create a conflict of interest.

ENGAGEMENT SCOPE AND TIMING

ONGOING COMMUNICATION AND FEEDBACK

Continued communication throughout the year — not just during the engagement period — strengthens our relationship and could provide you the information necessary to avoid costly pitfalls.

A variety of options are available to facilitate communication. We utilize the Microsoft Teams and Zoom programs for virtual communications, and email, phone, or in-person meetings are available when an immediate response is needed.

As part of our ongoing relationship, we will keep you abreast of regulatory changes and methodologies that could affect the City. We will also be available to discuss issues and concerns outside the scope of the engagement that could affect your long-range planning; those meetings and consultations can be scheduled in-person or virtually at your request.

We also welcome your questions during and after the engagement. Routine phone calls and email correspondence will not be billed separately, although inquiries that require significant research may be billed as additional services. We will not perform services that could result in additional fees without your approval.

Your feedback is critical to the continual improvement of our processes, and we frequently survey clients and lost prospects to determine areas that could be improved. Those suggestions are presented anonymously to our membership committee for discussion and potential implementation.

OUR QUALIFICATIONS



The right team, the right experience.

Working with governmental bodies and agencies requires unique training and dedication. Our team has the background and expertise to not just meet compliance requirements, but also provide proactive guidance and insight to help you maximize efficiency.

KRAFT INSIGHT

Our assurance services team has acquired extensive experience in more than 60 years of providing audits to a varied list of cities, governmental bodies, and utility districts.

We currently perform multiple audits each year for clients who are subject to governmental auditing standards.

Since 1958, our client list has covered a wide spectrum of governmental entities, including small municipalities, large cities, governmental bodies and agencies, utility districts. Our firm's largest engagement — the outsourced internal and IT audits for Nashville Electric Service — accounts for more than 6,000 professional hours each year.

KRAFT EXPERTISE

Our nonprofit and governmental industry team is made up of more than 30 professionals, each of whom has hands-on experience working with complex and demanding audit engagements. Each member of our team undergoes at least 24 hours continuing professional education (CPE) every two years to enhance performance under Government Auditing Standards.

KraftCPAs maintains voluntary membership in the AICPA's Governmental Audit Quality Center, which provides our team access to AICPA resources, including CPE, educational events, online discussions and insight, and alerts on regulatory updates.

We also participate in the GFOA update and attend NASACT governmental training courses to ensure we're up-to-date on current and pending changes that could impact your next audit.



EXAMPLES OF OUR GOVERNMENTAL AND NONPROFIT CLIENTS

We currently provide services for the following:

- » City of Hendersonville
- » City of White House
- » City of Belle Meade
- » Emergency Communications District of Metropolitan Nashville and Davidson County
- » Nashville Electric Service
- » White House Utility District
- » Regional Organized Crime Information Center
- » The Community Foundation of Middle Tennessee
- » United Way of Greater Nashville
- » Second Harvest Food Bank of Middle Tennessee
- » The Memorial Foundation
- » Soles4Souls
- » Legal Aid Society of Middle Tennessee and The Cumberlands
- » Tennessee Disability Coalition
- » Tennessee Voices for Children
- » Country Music Foundation Inc.
- » Tennessee Performing Arts Center and TPAC Foundation
- » Cheekwood Estate and Gardens

COMMITMENT TO YOUR INDUSTRY

Members of our nonprofit and governmental industry team receive continuing professional education and training to stay up-to-date with regulatory changes that could affect you. We attend a variety of educational events and seminars, including the annual AICPA conferences, which provide extensive training on Uniform Guidance and relevant financial reporting issues.

In addition, our firm maintains membership in the AICPA's Not-for-Profit Section, the AICPA's Governmental Audit Quality Center, and the national association NonprofitCPAs.

Members of our team are frequently chosen to be presenters and participants at industry events and workshops. In addition, we host educational seminars throughout the year at no charge.

ADDITIONAL SUPPORT FOR YOU

We offer management advisory services as part of every audit engagement. For instance, we'll discuss best practices that could enhance your operations, and we'll discuss industry developments and the impact they might have. We help clients with a variety of accounting and reporting related issues, including:

- » Re-format general ledger chart of accounts
- » Re-format financial statements
- » Review credit card use and proper documentation
- » Strengthen internal control procedures
- » Appropriate segregation of duties

In addition, we can provide stand-alone advisory engagements such as internal control studies and policy and procedure development on a variety of issues at your request.

ASSISTANCE WITH NEW STANDARDS

We diligently monitor audit and accounting issues and trends that could affect clients such as the City. Your client service team will serve as your year-round advisors and will proactively research applicable issues, bring them to your attention, and assist you in implementing them.

Being aware of regulatory changes as they're announced can help you anticipate changes to your financial statements and accumulate the information needed to implement them.

OUR QUALIFICATIONS

FIRM OVERVIEW

KraftCPAs PLLC is one of the largest and most recognized public accounting firms in Tennessee with more than 250 employees and offices in Nashville, Chattanooga, Columbia, and Lebanon.

In addition to providing professional accounting, audit, and tax services, KraftCPAs offers an extensive range of options designed to meet the expanding, diverse needs of our clients, including cost segregation studies, transaction advisory, exit planning, valuation, tax credit and cost-saving analysis, and restructuring.

Our affiliated companies — Kraft Asset Management, Kraft Technology Group, Kraft Analytics, Kraft Healthcare Consulting, and Kraft Enterprise Systems — provide additional business and personal solutions ranging from litigation support to cybersecurity training and compliance assistance.

It's our mission to provide exceptional and innovative services for our clients; be a valued and respected member of our community; and provide our employees the opportunity for personal and professional growth and fulfillment.

AWARDS AND RECOGNITION

We've grown and evolved over six decades, but our focus on exceptional service has never changed. We're honored to be recognized for our steadfast commitment to clients and employees, including:

- » **2023 Top Accounting Firms** and **2023 Top Tax Firms** by *Forbes*, based on a survey of CFOs, tax attorneys, and accountants
- » America's **Best Accounting Firms to Work For** by *Accounting Today* eight times, including in 2022
- » *Nashville Business Journal* **Best Places to Work** multiple times, including in 2022
- » **Better Business Bureau Torch Award** for ethical business practices
- » **The Ten Most Dependable Accounting Firms in the Southeast** by Goldline Research and *Fortune* magazine
- » Multiple selections as **Power Leaders in Finance** by the *Nashville Business Journal*, most recently in 2020
- » 100th percentile of CPA firms in **overall communication**, in the 93rd percentile in **overall client satisfaction**, and in the 94th percentile in **ease of doing business**, according to a client survey by Business Synergetics Inc.

SERVICES DESIGNED FOR YOU

Accounting and bookkeeping	Industry compliance services
Accounting software implementation and support	Internal audit services
Bankruptcy and workouts	Internal control studies and systems review
Benefit plan administration, audit, and consulting	Investment advisory services
Budgeting and forecasting systems	IT and cybersecurity services
Business growth services	Litigation support
CRM systems implementation and support	Merger and acquisition assistance
Due diligence evaluations	Operational reviews
Estate planning	Personal financial services
Exit and succession planning	Personnel recruitment and placement
Feasibility studies	Sarbanes-Oxley (SOX) compliance and consulting
Financial projections	System and Organization Control (SOC) audits
Financial statement audit, review, and compilation	Tax planning, consulting, and compliance
Financing assistance for debt and equity	Technology consulting and solutions
Forensic accounting	Turnaround and restructuring services
Fraud investigation	Valuation services

YOUR CLIENT SERVICE TEAM

The use of client service teams is fundamental to our commitment to personal service. Professionals will be assigned to your client service team based on their experience and your specific needs. Our shared goal is to increase efficiency, reduce the number of hours required, and contribute to the overall service you receive.

Clients often prefer to work with the same service team from year to year, and that stability increases our efficiency and strengthens relationships. However, should you choose to rotate staff on your engagement, we will work to accommodate those requests.

Unlike firms that may outsource their work, the client service team assigned to your engagement will be based in Middle Tennessee and will be available for meetings and reviews as needs arise.

CLIENT SERVICE TEAM LEADERS

To ensure the highest level of quality, the most senior members of your client service team will be actively involved in this engagement.

Ken Youngstead, a member and practice leader of our governmental and nonprofit industry team, will oversee the assurance portion of the engagement, perform a final review, and sign the reports.

Julie Evans, a senior manager on our governmental and nonprofit industry team, will be the client service team leader. Julie will manage fieldwork and will be your primary contact through the process.

We have included detailed information about your client service team members on the following pages, although additional staff may be assigned to this engagement as needed.



“We build relationships with each of our clients and give them the timely, personal attention they deserve.”

VIC ALEXANDER · KRAFTCPAS CHIEF MANAGER



Ken Youngstead

CPA

**Member
Assurance Services**

kyoungstead@kraftcpas.com
(615) 782-4246

Ken Youngstead is a member in the assurance services department of KraftCPAs. He is responsible for building and maintaining client relationships, overseeing the work of engagement teams, reviewing ongoing work, approving final reports, and presenting our work to clients' management teams and boards of directors.

As a practice leader of the nonprofit and governmental industry teams, Ken works extensively with tax-exempt clients, including those that are subject to Governmental Auditing Standards and Single Audit compliance. As a testament to his reputation in the nonprofit community, Ken served on the board of the Center for Nonprofit Management for several years and held the roles of executive committee member, treasurer, and board chair.

Ken has more than 25 years of public accounting experience. He joined KraftCPAs in 2006.

CERTIFICATIONS

- » Certified Public Accountant

EDUCATION

- » BS in Accounting, Middle Tennessee State University
- » Minimum 40 hours per year of continuing professional education, including at least 24 hours of nonprofit/governmental CPE every two years

PROFESSIONAL ACHIEVEMENTS

- » Power Leader in Accounting, *Nashville Business Journal*

INVOLVEMENT

Current Involvement

- » American Institute of Certified Public Accountants
- » Tennessee Society of Certified Public Accountants
- » AICPA Not-for-Profit Section
- » The Nonprofit CPAs
- » National Organization for Workforce Diversity, Board of Directors, Treasurer
- » Special Olympics Tennessee, Board of Directors, Executive Committee, Finance Committee, Treasurer
- » MTSU Department of Accounting, Advisory Board Chair
- » Rotary Club of Nashville, Finance Committee Treasurer

Previous Involvement

- » Center for Nonprofit Management, Board of Directors, Executive Committee, Board Chair, Treasurer
- » Special Olympics Tennessee, Board Chair, Executive Committee
- » Friends of Bicentennial Capitol Mall State Park, Board of Directors, Treasurer
- » Leadership Nashville, 2006 Graduate, Education Day Committee
- » Nashville Opportunities Industrialization Center, Board of Directors
- » Tennessee Jazz and Blues Society, Board of Directors, Treasurer
- » 20:20 Leadership Alliance, Board of Directors
- » Covenant Baptist Church in Bellevue, Deacon Board, Chair
- » Nashville Area Chamber of Commerce, Board of Directors, NELA Awards Volunteer, NEXT Awards Volunteer
- » Nashville Junior Chamber, Board President, Treasurer



Julie O. Evans

CPA

**Senior Manager
Assurance Services**

jevans@kraftcpas.com
(615) 346-2486

Julie Evans is a senior manager in the assurance services department of KraftCPAs. She is responsible for planning and executing engagements, building client relationships, managing and reviewing the work of other team members, and preparing and presenting reports to clients.

Julie works primarily on audit engagements for governmental entities and nonprofit organizations. She has specialized training in and significant experience working with clients subject to Governmental Auditing Standards and Single Audit compliance. Julie also works with clients in the manufacturing/wholesale/distribution (MWD) industry.

Julie began her professional career at KraftCPAs in 1999.

CERTIFICATIONS

- » Certified Public Accountant

EDUCATION

- » MBA in Information Systems, Tennessee Tech University
- » BS in Accounting, Tennessee Tech University
- » Minimum 40 hours per year of continuing professional education, including at least 24 hours of nonprofit/governmental CPE every two years

INVOLVEMENT

Current Involvement

- » American Institute of Certified Public Accountants
- » Tennessee Society of Certified Public Accountants, TSCPA Scholarship Committee
- » Learning Matters, Treasurer
- » Delta Gamma Collegiate Chapter Finance Advisor

Previous Involvement

- » Accounting and Financial Women's Alliance, Music City Chapter President, Treasurer, Board Member
- » Murfreesboro Parents of Multiples Club, Treasurer

YOUR INVESTMENT

We strive to provide exceptional service at a reasonable price, and we believe the value of high-quality, personal service and our industry experience should be significant factors when comparing fees. As with all our clients, our desire is to continue building upon our relationship and enhancing the service you receive. Our proposed fees are as follows:

SERVICE	2023	2024	2025
Audit of the financial statements of the City of Brentwood	\$59,000	\$60,400	\$61,800
Audit of the financial statements of the Brentwood Emergency Communications District	\$9,850	\$10,125	\$10,400
Single Audit procedures for one major program, if required ^{1 2}	\$3,800	\$3,800	\$3,800
Meeting with the City of Brentwood management to present audit report	Provided at no additional cost		

¹ Fees for Single Audit procedures will be based on one major program in each year the City's federal expenditure exceeds the threshold. If additional grants are received and qualify as major programs, additional fees will be determined based on the type of grant received. The fee range will be dependent upon the complexity of the federal program and related compliance requirements.

² If required, pricing for one additional major program would be between \$3,500 and \$4,000.

These fees are based on our understanding of the City's current situation and the number of hours we anticipate for this engagement. They do not include estimated engagement-related expenses such as confirmation costs and technology fees. Those will be billed at actual cost without markup.

Significant changes in the City's operations or personnel, the establishment of new programs, or the implementation of new accounting standards may result in fee adjustments. We will discuss those circumstances with you prior to the start of additional work.

ASSISTANCE BY YOUR STAFF

To allow our team to work most efficiently, our engagement fees and schedule are based on the following assumptions:

- » We will receive reasonable assistance from your staff, including preparation of certain year-end closing schedules that provide supporting detail for each account.
- » Accounting records and underlying documents that adequately support year-end balances and transactions throughout the year will be available on request.
- » Records will be in good condition and not require significant year-end closing adjustments.
- » We will receive reasonable assistance in the drafting of your financial statements, including but not limited to information included in footnotes and schedules.
- » We will have access to your previous auditors and workpapers.
- » Upon completion of the engagement, we will require a representation letter from management.

CLIENT ACCEPTANCE

If selected to fulfill this engagement, we will perform client acceptance procedures and submit an engagement letter with provisions of this proposal for your review and signature.

CLIENT REFERENCES

No one can attest to our technical expertise and high-quality service better than our clients. We have provided a partial list of references who can validate our governmental and nonprofit industry experience and personal service. Please feel free to contact them.

City of Hendersonville

Mr. Robert Manning, Finance Director
rmanning@hvilletn.org
(615) 264-5317

City of White House

Mr. Jason Barnes, Finance Director
jbarnes@cityofwhitehouse.com
(615) 672-4350

City of Belle Meade

Ms. Beth Reardon, City Manager and Treasurer
breardon@bellemeade.org
(615) 297-6041

Emergency Communications District of Nashville and Davidson County

Mr. Mark Lynam, Business Manager
mark.lynam@nashville.gov
(615) 862-6316

White House Utility District

Ms. Marylou Piper, Chief Financial Officer
mpiper@whud.org
(615) 672-1012

PEER REVIEW REPORT

As part of our commitment to quality service and ethical practices, KraftCPAs submits to an external peer review every three years. We consistently receive a passing result, the most favorable possible. Our most recent review for the year ended September 30, 2020, follows this page.

Additionally, many KraftCPAs professionals are chosen to serve as AICPA national peer reviewers. In that role, they receive extensive training on quality control standards and perform peer reviews of other firms nationwide.

QUALITY CONTROL PROGRAM

KraftCPAs maintains a firm-wide quality control program, and our professional affiliations contribute to the high level and expectations of quality control. We conduct an internal inspection each year to ensure compliance with quality control procedures.

On an engagement level, we have a team of independent report reviewers who perform a technical review of all client financial statements to help ensure compliance with accounting standards. These independent report reviewers are not part of a client's engagement team, which gives them a fresh perspective of the information presented in the financial statements and footnote disclosures.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Members of KraftCPAs PLLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of KraftCPAs PLLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

PEER REVIEW REPORT

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of KraftCPAs PLLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. KraftCPAs PLLC has received a peer review rating of pass.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
January 26, 2021

SAMPLE CONTRACT

CONTRACT TO AUDIT ACCOUNTS OF

KRAFTCPAS PLLC
(Name of Organization)

FROM JULY 1, 2022 TO JUNE 30, 2023

This agreement made this 22ND day of FEBRUARY, 2023, by and between KRAFTCPAS PLLC
(Auditor)

555 GREAT CIRCLE ROAD, NASHVILLE, TENNESSEE 37228, hereinafter referred to as the "auditor"
(Full Address of Auditor)

and THE CITY OF BRENTWOOD AND CITY OF BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT, of
(Name of Organization)

5211 MARYLAND WAY, BRENTWOOD, TENNESSEE 37027, hereinafter referred to as the "organization",
(Full Address of Organization)

as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning JULY 1, 2022, and ending JUNE 30, 2023 with the exceptions listed below:

NO EXCEPTIONS NOTED

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

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

- a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.
- b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.

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

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

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

SAMPLE CONTRACT

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

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

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 9 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to **update subsequent events** between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular **related parties** in the notes to the financial statements, and **material misstatement** findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e. group management) on a timely basis **related parties** not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 9-13 of this contract are also applicable to the component auditor during the performance of the component audit.

9. (Special Provisions) SUBJECT TO PROVISIONS OF ENGAGEMENT LETTER

10. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or estimated.) (Fixed Amount: \$59,000) or (Estimated gross fee: _____)

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

SCHEDULE OF FEES AND/OR RATES:

FEE IS FOR AUDIT OF CITY.

FOR MAJOR PROGRAM UNDER SINGLE AUDIT, ADDITIONAL FEES WILL BE AS FOLLOWS:

ONE PROGRAM: \$3,800

ADDITIONAL PROGRAMS: \$3,500 to \$4,000 EACH

SAMPLE CONTRACT

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

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

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

<p>KRAFTCPAS PLLC</p> <hr/> <p style="text-align: center;">Audit Firm</p> <p style="text-align: center;"></p> <p>By _____</p> <p style="text-align: center;">Signature</p> <p>Title/Position: MEMBER</p> <p>E-mail Address: KYOUNGSTEAD@KRAFTCPAS.COM</p> <p>Date: FEBRUARY 22, 2023</p>	<p>CITY OF BRENTWOOD AND BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT</p> <hr/> <p style="text-align: center;">Governmental Unit or Organization</p> <p>By _____</p> <p style="text-align: center;">Signature</p> <p>Title/Position: _____</p> <p>E-mail Address: _____</p> <p>Date: _____</p>
<p>Approved by the Comptroller of the Treasury, State of Tennessee</p>	
<p>For the Comptroller:</p>	
By _____	Date: _____