



CITY OF SPARTA
6 Liberty Square
P.O. Box 30
Sparta, Tennessee 38583
931.836.3248
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www.spartatn.com

AGENDA

BOARD OF MAYOR AND ALDERMEN

Thursday, April 16, 2026 - 5:00 PM
Sparta City Hall, 2nd Floor

Invocation
Pledge of Allegiance

1. Approval of the Minutes of the April 2, 2026 regular meeting.

ORDINANCES

2. Approve Ordinance No. 26-995 on first reading, an Ordinance to make certain amendments to Title 14 of the Sparta Municipal Code regarding Laundry and Dry-Cleaning Establishments. This was approved by the Planning Commission on April 7, 2026.

FINANCE

3. To approve the proposal for Auditing Services to Blankenship, CPAs for the year ending June 30, 2026.
4. To approve Property Tax change of Assessments No. 25-562 and 563.

ELECTRIC

5. Authorize Patterson & Dewar Engineers, Inc. contract to conduct engineering services for the Substation Transformer T4 Addition. To be paid with Electric Funds.

STREETS

6. Approve Request for Street Light at 211 Depot Street.

PURCHASING

7. Authorize the purchase of 3 SCBAs from Siddons-Martin in the amount of \$34,267.78 to be purchased with grant funds.
8. Authorize the match of up to \$7,000 for the TVA Community Care Grant to provide free Carbon Dioxide Detectors to the citizens of Sparta.

MISCELLANEOUS

9. Department head Reports.
10. Other NEW business.
11. UNFINISHED business
12. Citizens Comments from Sparta Citizens (3-minute limit).
13. Adjourn.

The City of Sparta is an equal opportunity provider and employer.



MINUTES

April 2, 2026

The Board of Mayor and Aldermen of the City of Sparta, White County, Tennessee, met in a scheduled meeting at Sparta City Hall, at 5:00 PM on the 2nd day of April 2026, with Mayor Jerry Lowery presiding.

<u>Members Present</u>	<u>Members Absent</u>
Vice-Mayor Bobby Officer	
Alderman Jim Floyd	
Alderman Hoyt Jones	
Alderman Travis McBride	
Alderman Judy Payne	
Alderman Brent Young	

Status of other city staff members were:

Tonya R. Tindle	City Administrator / City Recorder	Present
Dillard Quick	Public Works Director	Present
Caroline Sapp	City Attorney	Present
Nick Dunn	Police Chief	Present
Kevin Powers	Fire Chief	Present
Mike O'Neal	Codes Enforcement	Present
Belva Bess	Electric Manager	Present
Tonia Wilson	Finance Director	Present

A quorum was present and notice had been previously mailed to all members and the news media. Mayor Lowery called the meeting to order. Cameron Dishman led a prayer and Caleb Moore led the Pledge of Allegiance.

Mayor Lowery recognized the White County Middle and High School Archery Teams and their attendance at the State Archery Tournament and presented a Proclamation to them.

There was a motion by Alderman Payne with a second by Alderman McBride to approve the minutes of the March 19, 2026 regular called meeting, which had been previously mailed to all board members and read by each member prior to the meeting. All voted "Aye" by voice vote. Motion passed.

There was a motion by Vice-Mayor Officer with a second by Alderman Payne to approve the purchase of 160 Chromebooks in the amount of \$58,400.00 from Howard Industries per State Contract #JM26 1606457.00. These are being purchased through a TDEC Broadband Ready Grant to be distributed to various County agencies, including the School System. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Yes
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes
Alderman Young.....	Yes
Mayor Lowery.....	Yes
The motion passed.	

There was a motion by Alderman Payne with a second by Alderman Floyd to approve the purchase of a 2026 Ford Expedition in the amount of \$60,418.00 and a 2026 Ford Explorer in the amount of \$56,541.00 from Lonnie Cobb Ford. They were purchased under State Contract #209 by Federal Funds allocated by the 287(g) Service Agreement. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Yes
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes

Alderman Young.....Yes
Mayor Lowery.....Yes
The motion passed.

There was a motion by Vice-Mayor Officer with a second by Alderman McBride to approve the paving bid for "D" and "E" Mix to Copeland DRP, LLC. All voted "Aye" by voice vote. Motion passed.

There was a motion by Alderman Floyd with a second by Alderman Payne to approve the Finance Director's February 2026 financials. All voted "Aye" by voice vote. Motion passed.

There was a motion by Alderman Payne with a second by Alderman Young to approve the promotion of J.T. Knowles to the position of Truck Driver upon getting his CDL License. All voted "Aye" by voice vote. Motion passed.

There was a motion by Vice-Mayor Officer with a second by Alderman Payne to approve Brandon Farris as Reserve Police Officer. All voted "Aye" by voice vote. Motion passed.

There was a motion by Vice-Mayor Officer with a second by Alderman Payne to approve Patrick Rice as Reserve Fire Fighter. All voted "Aye" by voice vote. Motion passed.

The mayor declared the Board to be in session as the Beer Board.

There was a motion by Vice-Mayor Officer with a second by Alderman Payne to approve the On-Premise beer permit for Eduardo Russel Diaz D/B/A RD's Cuban Restaurant, located at 240 W. Bockman Way. All voted "Aye" by voice vote. Motion passed.

The mayor declared the session of the Beer Board closed.

Department heads placed their reports in the agenda and Aldermen asked questions.

No citizens comments were heard.

No additional items were discussed.

There being no further business, there was a motion to adjourn by Alderman Payne with a second by Alderman Young. All voted "Aye" by voice vote. Motion passed. The meeting was adjourned at 5:18 P.M.

Read and approved this _____ day of _____, 2026

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #2

ORDINANCE

AN ORDINANCE TO MAKE CERTAIN AMENDMENTS TO TITLE 14 OF THE SPARTA MUNICIPAL CODE REGARDING LAUNDRY AND DRY-CLEANING ESTABLISHMENTS	ORDINANCE # 26-995
	Requested By: Codes Department
	Prepared By: Daniel Marcum
	Approved as to form and correctness:

	(City Attorney)
	Passed 1 st Reading:
Passed 2 nd Reading:	
Minute Book	Page

SECTION I - Title 14 of the Sparta Municipal Code is hereby amended as follows:

I. COMMERCIAL A DISTRICTS, TITLE 14, CHAPTER 5.

1. **Paragraph 14-502(7).**

Delete the following wording:

“Specific retail uses and services allowed are gift shop, jewelry shop, apparel shop, antique shop, bakery, floral shop, furniture shop, interior decorating shop, photography studio, craft shop, art gallery/supplies, shoe repair, beauty/barber shop--All with no outside storage or display of merchandise outdoors.”

Replace with the following wording:

“Limited retail uses and services. Permitted uses are gift shops, jewelry shops, apparel shops, antique shops, bakeries, floral shops, furniture shops, interior decorating shops, photography studios, craft shops, art galleries/supplies, shoe repair, beauty/barber shops, and laundry and dry-cleaning establishments. -- All with no outside storage or display of merchandise outdoors.”

SECTION II - Title 14 of the Sparta Municipal Code is hereby amended as follows:

I. COMMERCIAL B DISTRICTS, TITLE 14, CHAPTER 6.

1. **Paragraph 14-603(2).**

Delete the following wording:

“Laundry and dry-cleaning establishments.”

Replace with the following wording:

“Removed.”

SECTION III - Title 14 of the Sparta Municipal Code is hereby amended as follows:

I. COMMERCIAL C DISTRICTS, TITLE 14, CHAPTER 7.

1. Paragraph 14-702.

Delete the following wording:

“Any structure or use permitted in Commercial B Districts (except that gasoline service stations shall be prohibited in this district) shall be permitted and in addition:”

Replace with the following wording:

“Any structure or use permitted in Commercial B Districts shall be permitted (except that gasoline service stations and laundry and dry-cleaning establishments shall be prohibited in this district) and in addition:”

SECTION IV. This ordinance shall become effective immediately upon final adoption thereof, the public welfare requiring it.

Passed 1st reading _____, 2026

Passed 2nd reading _____, 2026

Publication date _____, 2026

CITY OF SPARTA

Jerry Lowery, Mayor

ATTEST:

Tonya R. Tindle, City Recorder

AGENDA ITEM #3

City of Sparta, Tennessee
Professional Services Proposal
Financial and Compliance Audit Services

Beginning with the Year Ended June 30, 2026

RFQ – External Auditing Services – City of Sparta





April 10, 2026

City Administrator
City of Sparta
6 Liberty Square, P.O. Box 30
Sparta, Tennessee 38583

Thank you for the opportunity to submit this proposal to provide financial and compliance auditing services to City of Sparta, Tennessee (the City). We understand your desire to work with a high quality CPA firm that has professional experience auditing cities and their utilities. As a top 10 firm serving governments throughout the state of Tennessee, Blankenship CPA Group, PLLC (Blankenship) is uniquely qualified to serve as the City's external audit firm. The following factors highlight why our firm can best serve your needs.

Expertise

Our firm and the dedicated members of our assurance/audit group have audited comparable county, municipal, and utility entities for decades. Additionally, our firm has dedicated professionals with decades of experience in serving municipalities and utilities throughout the state of Tennessee and the United States.

We require firm members assigned to governmental audit and consulting engagements to meet or exceed the continuing professional education requirements of the AICPA. Members of our firm attend statewide government and utility conferences and trainings to stay abreast of issues they face in the state of Tennessee. Additionally, members of our firm performing rate-consulting services continue to gain additional knowledge through various external trainings including those offered by both state and national organizations.

Intentional Investment

Blankenship has intentionally invested in the resources required to successfully serve governmental clients both now and into the future. Blankenship is committed to investing resources to keep up with current and upcoming changes in the industry. Blankenship is committed to serving the City. Further, our team has experience successfully transitioning governmental and non-governmental clients to our assurance practice from former audit firms. Our firm is one of the largest government and compliance firms in the state of Tennessee and currently serves over 60 clients throughout the state with Contracts to Audit Accounts.

Client Care

Our firm would appreciate the opportunity to provide the City with high quality care in response time, client service satisfaction, and overall experience.

Client Vision

City of Sparta is a Tennessee municipality chartered as approved by Bill Haslam, Governor, on June 10, 2011. Our firm is committed to being a trusted advisor and expert guide to assist the City in continuing to be a resource to its citizens.

Value

Blankenship leverages expertise and local personnel to ensure the highest quality, timely service, and a reasonable fee. We also work closely with the division of local government audit, state and local finance, and the Comptroller of the Treasury of the State of Tennessee to ensure issues impacting the City are properly addressed.

We look forward to serving as your new external audit firm. Based on the individual factors above, and in particular the combination of all of the factors, Blankenship CPA Group, PLLC is best positioned to serve the needs of City of Sparta and its citizens.

Kindest Regards,

Rich Lockwood

Rich Lockwood, Partner



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A. Executive Summary

Firm Overview

Blankenship CPA Group, PLLC (Blankenship) provides auditing, tax, accounting, and consulting services to clients across the region, with a strong focus over the years in the governmental and not-for-profit sectors. Blankenship is a top 10 firm in the area, serves approximately 10,000 clients, and employs over 250 team members across our 7 Tennessee based offices. Blankenship has transformed significantly over the years as we have continued our commitment to excellence in engagement and execution.

One way we differentiate ourselves is that the key individuals that work directly with our clients are highly experienced and mature in our profession. This allows a deeper level of service that can only come with many years of practice. Our clients often view us more as trusted advisors, willing to take the time to communicate observations and advice concerning compliance and financial reporting matters. Our team is in a unique position to bring added value to our relationships based on the years of specific knowledge and experience gained from seeing many similar organizations and different firms. Our clients enjoy the expertise of our team members with an average experience across the board of around 20 years in the accounting and business sectors, as well as below industry average turnover. Our government and Yellow Book assurance work represents more than 25% of our assurance practice.

We also are a part of Aprio Alliance, a national organization committed to accounting firm excellence. Our membership in Aprio Alliance gives us access to thousands of professionals serving a diverse range of industries, should the need for specialization on a particular matter arise. Thus, the combination of our own experience and the resources of Aprio Alliance allows us unlimited flexibility in customizing our service to fit our clients' unique situations. Aprio Alliance helps Blankenship perform at the highest level while providing an even deeper bench if needed, as some of the world's foremost experts are a simple phone call away.

Blankenship and/or its assurance leaders are members of the American Institute of Certified Public Accountants (AICPA), the Tennessee Society of Certified Public Accountants (TSCPA), the Government Finance Officers Association (GFOA), the Tennessee Government Finance Officers Association (TGFOA), the Tennessee Gas Association (TGA), and the Tennessee Association of Utility Districts (TAUD), along with various area Chambers of Commerce.

The firm serves clients from our 7 locations based in Tennessee. Additional information about each office is located on our website at www.bcpas.com.

Our firm is financially committed and fully capable of performing the contract to completion. The audit size and fee are consistent with present clients of the firm. Our firm approach is designed to prevent or detect issues early in the process and deliver on time when it is within our control. Our firm culture and values include four pillars, one of which is client vision. We believe delivering on time is extremely important to our clients.



B. Scope and Intent – Services to be Provided

Type of Audits

We will conduct the audit in accordance with *Government Auditing Standards* (GAS) and requirements prescribed by the Comptroller of the Treasury, State of Tennessee. If applicable, the audits will 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*, and any other applicable federal management circulars. We are prepared to assist the City with a Uniform Guidance audit if it shall be required.

General Requirements

We will follow all guidelines of the Contract to Audit required by the Comptroller of the Treasury of the State of Tennessee. We will, as part of each written audit report, submit to the Board of Mayor and Aldermen of the City, a report containing an expression of an opinion that the financial statements are fairly presented, or an opinion qualified as to certain funds or items in the financial statements, a disclaimer of opinion and the reasons therefore, or an adverse opinion, and shall explain in every detail any unusual items or circumstances under which the auditor was unable to reach a conclusion. Each report will state that generally accepted government auditing standards have been followed in the audit.

In each audit report, our opinion shall be expressed on the opinion units identified in the AICPA Audit and Accounting Guide *Audits of State and Local Governments*, as well as the additional requirements in the State of Tennessee Comptroller of Treasury *Audit Manual*.

We will furnish paper and electronic copies of all the audit reports to the Board of Mayor and Aldermen as directed by management.

At the direction of the City, we will file copies of said reports with the Comptroller of the Treasury and with the Federal Audit Clearinghouse and appropriate officials of granting agencies when required.

Our management letter, any other reports, or correspondence relating to findings or recommendations in connection with the audits will be filed with the Comptroller of the Treasury as required in the audit contract. Such management letters, reports, or correspondence will be consistent with the findings published in the audit reports (i.e., they will disclose no material matters not also required by GAS or the Comptroller's additional requirements to be disclosed in the findings found in the published audit reports).

We will attend such audit planning/coordination meetings or conference calls as determined necessary by the City's management team. The initial meeting will take place prior to June 30 or at a time that works best for the City. Other meetings/conference calls will take place at periodic intervals until the completion of each audit when reports are filed with the Comptroller of the Treasury.



B. Scope and Intent – Services to be Provided – Continued

General Requirements

Any evidence of fraud, such as defalcation, misappropriation, misfeasance, malfeasance, embezzlement, or other illegal acts shall be reported by the auditor, in writing, immediately upon discovery 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. If the circumstances disclosed by the audits call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the City, in writing, of the need for such additional investigation and the additional compensation required. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the City and the auditor for such additional investigation.

Oversight of Audits

To provide the highest quality service and accessibility to the City, we plan to perform this engagement using team members with the highest levels of governmental and utility experience from the firm's 7 Tennessee based offices. This approach ensures the City has access to the firm's best resources.

Deadlines and Conclusion of Audits

We plan to begin the audits at a time that is optimal for the City. Ideally, we would prefer to do interim work and planning procedures in June through August, fieldwork in August through October with final issuance of the report to occur prior to December 31. If applicable, we will file Form SF-SAC with the Federal Audit Clearinghouse upon completion of the audits, but in no case later than 30 days from the report date or 9 months after fiscal year end, whichever comes first.

We will make pertinent data from the working papers available for 5 years for reference if requested by the City. We will not remove any records from government offices except with expressed written permission of those with oversight responsibility.

All adjusting entries will be submitted to management in writing, with sufficient explanation, so that they can be easily understood and properly posted to the financial records.

C. Project Understanding, Methodology, and Approach

Blankenship Methodology and Approach

We use Caseware's OnPoint Audit as our cloud-based software, developed in collaboration with the AICPA and CPA.com. OnPoint Audit is a fully-integrated solution that incorporates quality management features and AiDA, its private AI engine. Highly effective and efficient for project performance and management and complying with professional standards, we anticipate significant advancements in all facets over the next three years.



C. Project Understanding, Methodology, and Approach – Continued

Assurance Engagement Workflow

Blankenship has adopted a workflow for its assurance engagements, developed internally using six sigma lean expertise, and the collective learning of hundreds of years of auditing in national, regional, and local firm environments.

Overall, our workflow includes four flowcharted and heavily emphasized phases:

- Engage
- Plan
- Perform
- Finalize

Engage

Our partners and relationship managers engage with our clients throughout the year, not just during the audit. This helps us to stay apprised of the City's activities, whether there are significant transactions, key staffing changes, regulatory matters, or drastic differences between actual results compared to budgets and projections. Thus, to the extent that these impact financial statement presentation or disclosure or compliance risks, we usually learn of them far in advance and tailor our audit approach accordingly.

To ensure safe and efficient transfer of audit workpapers including sensitive data, Blankenship uses a secure file sharing system hosted by ShareFile.com. The file sharing system is setup prior to the audit by the audit in-charge using specifications as directed by the client.

Plan

We invest 30% of our audit time in planning. Unlike many firms that provide accounting assistance and prepare financial statements and complete disclosure checklists toward the end of the audits, we moved those forward into planning. Doing so enables us to identify key reporting changes and issues before testing even begins, affording our audit teams and clients much more time to assimilate them. In this system, our clients encounter conversations rather than last minute surprises. Our planning investment also identifies higher risk areas where we direct significant time rather than simply going through the motions.

Perform

As planning is completed and reviewed by Partners/Principals prior to testing, the quantity of document requests decreases, associates show up prepared, and critical matters are addressed early, all of this leading to a more thorough audit that is less disruptive for our clients' staff than traditional approaches.

As testing progresses, work papers are reviewed by the Partners/Principals in real time. Any audit adjustments and findings are discussed with management as they surface, so the last phase, finalize, is much shorter and consists of final quality and technical reviews.



C. Project Understanding, Methodology, and Approach – Continued

Finalize

During the Finalize phase, the Signing Partner will complete the review of audit documentation and the draft deliverables. These deliverables, including the draft financials statements and any management letters or other reports, are proofread by our technical reviewer, reviewed by an independent report reviewer that has little association with the audit, and reviewed by our in-house firm Quality Management team. Once the firm has satisfied our quality management process, the deliverables will be ready for release.

Coinciding with our internal review process, we will provide management with drafts of the deliverables for your review. We will hold exit conferences with management to discuss any proposed adjustments, findings, or other issues that have already been discussed throughout the course of the audit. At the exit conference, the findings and recommendations regarding compliance and internal control shall be discussed. Those charged with governance shall have the opportunity to respond in writing to the findings. Responses shall be included in the audit report. We will ensure that all questions or concerns are addressed prior to issuance.

Specific Approach to the City

Incorporated into our workflow is a thorough evaluation of fraudulent revenue recognition, including the evaluation of accounting systems and safeguards over assets.

We will combine control evaluation and testing with substantive testing with a concentration on risk of material misstatement and noncompliance due to fraud. Areas where we will intend to evaluate and test controls include:

- Bank reconciliations
- Customer billings
- Cash receipts
- Compliance
- Employee compensation and related benefits
- IT controls
- Procurement and cash disbursements

Key areas of focus for substantive procedures are anticipated to include:

- Restricted cash, cash equivalents, and investments – completeness and presentation and disclosure
- Restricted net position – completeness and presentation and disclosure
- Cash, cash equivalents, and investments and related income
- Charges for services and related accounts receivable and unearned amounts
- Current and long-term liabilities, including refinancing, swap termination, and SRF loan draws
- Compliance
- Expenses
- Journal entries
- Pensions and other long-term obligations
- Capital assets



C. Project Understanding, Methodology, and Approach – Continued

Consultation and Support

We recognize that continuity of staff is important on any audit as this provides a direct and consistent line of communication and understanding. We strive to have limited staff turnover on jobs to ensure you are happy and to reduce audit inefficiencies in the future. Since we strive to keep the same staff on jobs, we also ask that you reach out to your relationship manager throughout the year for any questions you may have. We want to be a resource for you and to be made aware of situations which could affect the audit early. Addressing items early can prevent audit issues later.

We hope that the City will feel comfortable contacting us regarding significant transactions, activity, and issues. We will make every effort to keep apprised of such matters through inquiries and review of Board and Committee meeting minutes; however, direct questions help us to provide specific counsel and other assistance. We are delighted to provide specialized consultation and support assistance on sensitive or highly specialized areas whenever we can maintain our professional independence in both fact and appearance. Our Consulting department can offer a variety of additional support services including Information Technology, Performance Measurement, Employee Benefit Matters, and Utility Rate Studies, among many others. Larger consultation and support projects would be subject to fees negotiated outside of this proposal.

Members of our firm have been serving municipal governments in Tennessee since the 1970's. Members of our team have extensive experience providing the following sample of services to City governments and utilities:

- Rate and Cost of Service Studies
- Commissioner, Management, and Accounting Training
- Utility Sales Tax Consulting
- Capital Project and Depreciation Analysis
- Benchmarking Analysis
- Accounting Solutions
- Internal Control Assessments including SOC Reporting
- Audits as prescribed by the Government Accountability Office (GAO) and the Comptroller of Tennessee, Division of Local Government Audit
- IT Consulting
- Agreed-Upon Procedures
- Fraud Investigations

The Tennessee Comptroller of the Treasury has selected our firm as an approved provider for rate study consulting services to public utilities and governmental entities appearing before the Tennessee Board of Utility Regulation (TBOUR). We enjoy a good relationship with the Division of Local Government Audit, which has on numerous occasions referred entities needing audit and utility consulting services to members of our firm.



D. Planning Timeframe

Phase	Description	June/July	Aug	Sep	Oct	Nov/Dec
<i>Engage</i>	Pre-planning meeting	█				
	Execute audit contract and provide audit request list	█				
	Review prior auditor workpapers	█				
	Discuss potential findings and recommendations	█	█	█	█	█
	Discuss potential adjusting entries, if applicable	█	█	█	█	█
	Progress updates	█	█	█	█	█
<i>Plan</i>	Internal control and process testwork		█			
	Begin Uniform Guidance (formerly Single Audit) planning and testwork, when applicable		█			
	General inquiries and minutes review		█			
	Confirmations		█			
	Initial planning discussions with Finance/ Management team		█			
<i>Perform</i>	Receive and import trial balances from Finance/ Management team			█		
	Finalize planning and risk assessment			█	█	
	Year-end audit fieldwork			█	█	
	Finalize Single Audit testwork, when applicable			█	█	
	Draft preliminary financial statements			█	█	
<i>Finalize</i>	Partner/Management review and wrap-up				█	
	Review Management's Discussion and Analysis				█	
	Provide updated draft of financial statements				█	█
	Quality control management reviews				█	█
	Exit Conference with Management					█
	Issue final auditor's reports and file Data Collection Form (when applicable)					█
	Presentation of audit results to the City					█



E. Personnel Qualifications – Governmental Audit Leaders and Specialists

Team Biographies

Brief biographies for key assurance leadership members and specialists are included on the following pages.



Karen Stephens, CPA

*Partner. Learning and Development Director, and Quality Control Partner
Governmental Accounting and Audit Services*

Karen has a Bachelor of Science degree in Professional Accountancy from David Lipscomb University. Karen served as the audit partner for Parker, Parker & Associates prior to joining the firm when Parker's practice joined with Blankenship. She began her career as an auditor with Deloitte and now has over 25 years of extensive auditing and tax experience with governmental entities and not-for-profit organizations as well as for-profit industries including construction and manufacturing. Karen is a member of the American Institute of Certified Public Accountants, the Tennessee Society of Certified Public Accountants (TSCPA), the Government Finance Officers Association (GFOA), and the Tennessee Government Finance Officers Association (TGFOA) and has served on various TSCPA committees. Karen is also an alumni of Leadership Sumner.



Rich Lockwood, Partner

*Partner. Quality Management Director
Governmental Accounting and Audit Services*

Rich is partner and the firm's audit quality control director. Before his time with Blankenship, Rich worked with local and international firms, including KPMG, in southern, then northern, California and Tennessee, serving government, education, not-for-profit, construction, real estate, manufacturing, distribution, and healthcare organizations. Rich continued along this path in his 25+ year career, adding expertise in large governments and not-for-profits and growth ventures, serving most recently as CFO and compliance officer in a SaaS startup. Rich is a current or past member of AICPA, TSCPA, TSCPA Government Conference Committee, GFOA, TGFOA, the Nashville Entrepreneur Center, and GFOA's Special Review Committee during which he reviewed 30-40 CAFRs submitted to its *Certificate of Achievement for Excellence in Financial Reporting Program*. He graduated from Biola University with a Bachelor's of Science Degree in Business Administration and emphasis in accounting.



E. Personnel Qualifications – Governmental Audit Leaders and Specialists – Continued



Bob Adams, CPA, CGMA

Principal

Government Audit and Financial Consultant

Bob is a principal and utility consultant with BCPAG and graduate of Western Kentucky University. He oversees BCPAG's utility projects and manages audits for local government utility districts and agencies, not-for-profit organizations, and closely held businesses. Bob has over 20 years of experience in providing audit, accounting, and consulting services to water and wastewater, natural gas, and electric utilities, including financial statement, compliance, SOC 1, rate consulting, and agreed-upon procedures. Additionally, Bob has presented education and training seminars to utility management groups throughout Tennessee (including both the Tennessee Association of Utility Districts and the Tennessee Gas Association).

Bob moved to Blankenship CPA Group in 2017 and provides consulting, assurance, and education services to over 30 governments across the State of Tennessee. The Tennessee Comptroller's Office has designated Bob as an approved provider of rate studies in Tennessee.

Bob is a member of the Tennessee Gas Association, the Tennessee Association of Utility Districts, and the Tennessee Governmental Financial Officers Association. He was the Committee Chair of the 2022 and 2023 Tennessee Gas Association's Annual Business Accounting & Professional Development Conferences. He also serves as Past Treasurer/Board Emeritus for a Nashville-based not-for-profit organization and was recognized as their 2018 Board Member of the Year for his service to the organization, which included financial oversight of a large multi-million-dollar capital campaign.



E. Personnel Qualifications – Governmental Audit Leaders and Specialists – Continued



Katie Farris, CPA
Senior Audit Manager
Quality Management Manager
Government Audit Services

Katie joined Blankenship CPA Group in October 2025. She has served on the audits for a variety of organizations including not-for-profits, education, governments, and manufacturing and distribution.

Prior to joining Blankenship CPA Group, Katie oversaw audits of some of the largest municipal governments in the state of Tennessee.

Katie is a licensed CPA in Tennessee and is a member of the Tennessee Society of Certified Public Accounts and the American Institute of Certified Public Accountants. She graduated from Western Kentucky University with a Bachelor of Science degree.



Wade Craycraft
Audit Supervisor
Government and Utility Specialist

Wade is an audit supervisor who joined the firm in October 2018. Wade is a graduate of the University of Kentucky. He has accounting and auditing experience in various industries, including not-for-profit organizations, governmental entities, construction contractors, and small businesses. His governmental audit experience includes extensive work within the firm's governmental and utility practice.



E. Personnel Qualifications – Governmental Audit Leaders and Specialists – Continued

Team Government Experience

Our audit supervisors, managers, principals, and partners invest a significant amount of their time performing governmental audits, as indicated below:

	Years Auditing Governments	Number of Government Audits	Number of Single Audits
Karen Stephens, Partner	24	230+	90+
Rich Lockwood, Partner	23	230+	80+
Bob Adams, Principal	20	200+	60+
Katie Farris, Senior Manager	10	100+	40+
Wade Craycraft, Supervisor	7	80+	20
Chrystal Otiono, Senior Associate	3	40+	10
Chessa Robinson, Associate	2	15+	5

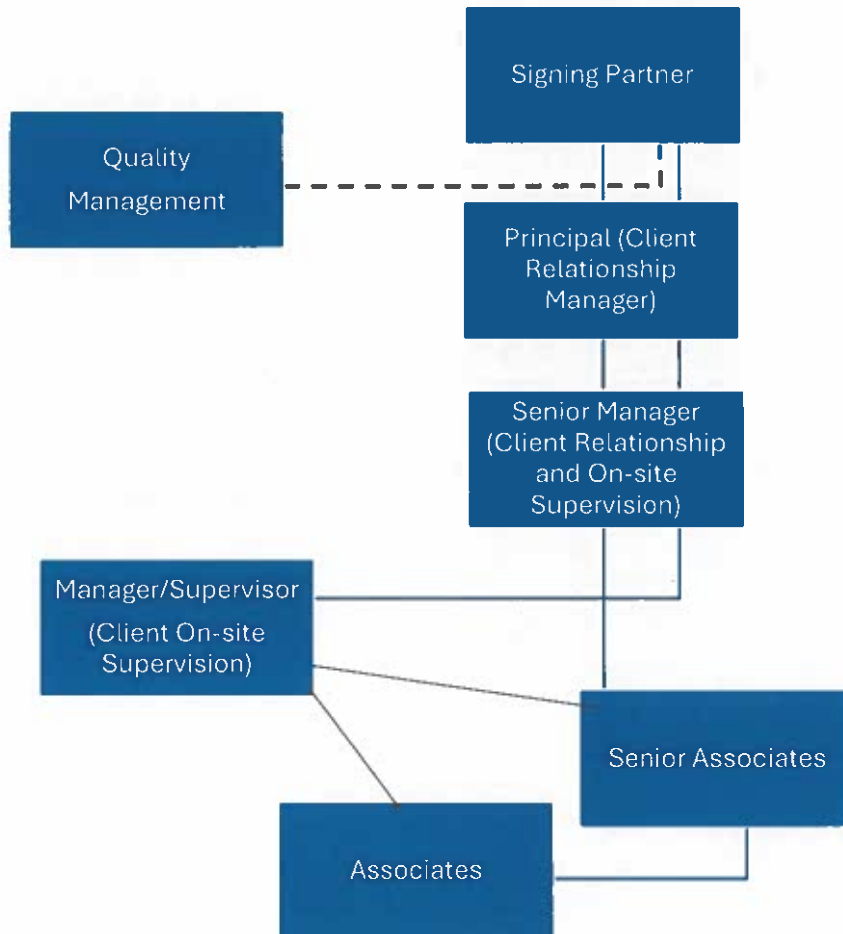
*Including pre-issuance engagement quality reviews

Overall, Blankenship CPA Group's government audit practice includes over 20 employees. Each employee in the government audit practice is required to obtain at least 40 hours of continuing education each year which includes a minimum of 12 hours specific to governmental audits. In a typical year, we provide our government audit team members with at least 8 hours of internal training and at least 8 hours of external audit training related to governments. Our internal training is tailored specifically to allow each of our team members to serve our clients at the highest level.



F. Project Team

At Blankenship CPA Group, we carefully schedule and align our project teams to provide the best experience with our clients. Below is the organization structure of government audit service teams:



Our general approach to municipal audits is to have a minimum of at least 2-3 team members onsite with at least one supervisor or above onsite with the team. Supervisors on our team are generally CPA's and/or have at least 5 years of Government Audit experience and are experienced with onboarding new municipal engagements. Senior Associates have at least 2 years of Government Audit experience and/or have their CPA license. We confirm that a senior level CPA (supervisor or above) will be on-site to supervise the audit team.

At Blankenship CPA Group we have a consultative approach to serving clients. We place high priority of being available to assist our clients. Principals and Senior Managers oversee and track the audit project and are available at any time throughout the audit and during the entire year when important technical and sensitive matters come up. One example is we are available to our clients when questions may arise in setting annual budgets during the Winter and Spring months. We pride ourselves in being a valuable resource to our clients year-round.



G. Company Background and Qualifications

Essential Qualifications

The Tennessee Comptroller's Office has established certain essential requirements that a firm must satisfy in order to provide audit services to Tennessee governmental entities. Those requirements and our status under each are as follows:

- **License to Practice in Tennessee**
Our firm is registered and licensed to practice in the State of Tennessee by the State Board of Accountancy.
- **Continuing Professional Education**
Blankenship's governmental assurance professionals are in compliance with the continuing professional education requirements of both the AICPA and *Government Auditing Standards* as defined by the U.S. Government Accountability Office (GAO).
- **Independence**
Our firm is independent of the City of Sparta, Tennessee personally, externally, and organizationally under the independence standards of the AICPA Code of Professional Conduct and under the more highly restrictive standards established by the GAO. We have no conflicts of interest with regard to any other work performed by our firm for the City.
- **External Quality Control Peer Review**
As a member firm of the AICPA, we participate in the AICPA's Peer Review Program under which our firm's system of quality control for accounting and auditing practice is reviewed by an outside firm every three years. Our firm continues to satisfy all peer review requirements. A copy of the review performed is included as an Exhibit.
- **A History of Performing Quality Audits**
Our firm and its assurance leaders have performed Yellow Book audits for a wide range of governmental entities under contracts approved by the Comptroller's Office for decades. We enjoy a good relationship with the Division of Local Government Audit, which has on a number of occasions referred entities needing an audit to our firm for assistance.
- **Ability to Perform**
With 7 audit partners, over 40 full-time auditors, and over 250 total employees, Blankenship has the organizational structure in place and financial wherewithal to perform the services requested. It has clients with varying fiscal year-ends and an efficient system to onboard governmental clients. Our audit practice is setup to serve clients on a year-round basis.

Governmental and General Auditing, Accounting, and Consulting Services Qualifications

Blankenship's governmental assurance practice represents the same depth as the national accounting firms in the area while also providing the accessibility of a local firm, in part because several members of the team's leadership worked in national, regional, and local firms.



G. Company Background and Qualifications – Continued

Quality and Experience of Assigned Personnel

The unique organizational structure of the City requires a qualified team approach. Blankenship's team members are assigned to specific organizational areas to ensure that audit objectives and reporting deadlines are met.

Not only has Blankenship collectively amassed the ideal skill and experience to best serve the needs of the City, but also the assigned individuals are experts within their respective assigned areas. Managers and Supervisors are available throughout the year and are actively on-site throughout the scheduled fieldwork days. Principals and Partners are available throughout the year and can be available to be on-site upon request.

All audit staff assigned to the City's audits have obtained the necessary hours of continuing professional education (CPE) required by *Government Auditing Standards*. CPE is obtained primarily through participation in outside seminars, including the Tennessee Government Auditor Training Seminars sponsored by the National Association of State Auditors, Comptrollers, and Treasurers (NASACT), the Tennessee Society of Certified Public Accountants (TSCPA), the Tennessee Government Finance Officers Association (TGFOA), and Aprio Alliance. In addition, in-firm technical updates and training are provided on a routine basis.

Investment in Tennessee State and Local Governments

Blankenship's governmental auditors are featured speakers at various events. Karen Stephens, Rich Lockwood, and Bob Adams facilitated at a recent TSCPA Government Accounting and Auditing Update. Bob Adams presents frequently to governmental utility groups at various events including presentations to the Tennessee Gas Association and the Tennessee Association of Utility Districts.

Rich Lockwood has been a member of the Government Finance Officers Association's Special Review Committee, during which he has reviewed 30 to 40 ACFRs submitted to its *Certificate of Achievement for Excellence in Financial Reporting Program*.

Additionally, our audit leadership team has provided guest lecturer services to at least 5 universities in the Middle Tennessee area over various topics including governmental accounting.

Blankenship CPA Group provides continuing education courses to clients of the firm, including governments across the State of Tennessee. Below is a list of education services we have provided directly to our clients in recent years:

- Provided clients with up to 16 hours of free Continuing Education (CPE) annually in the past few years
- Sponsored and provided professional speakers free of charge to the Tennessee Society of CPAs, the Tennessee Gas Association, and the Tennessee Association of Utility Districts
- Board training tailored specifically to governments in Tennessee
- Internal control training to City employees through lunch and learn presentations
- Consultations with governments related to revenue generation and budget oversight



H. Governmental and Non-Profit Clients in Tennessee

Current Blankenship municipal audit and consulting clients include the following:

- City of Cookeville
- City of Fairview
- City of Goodlettsville*
- City of LaVergne
- City of Mt. Juliet
- City of Oak Hill
- City of Pulaski
- City of South Pittsburg Water and Wastewater
- We also provide accounting and consulting services to at least 6 other city governments
- Fayetteville Public Utilities
- Town of Smyrna*

*Recipient of GFOA Certificate

Current Blankenship select governmental and non-profit entity clients include the following:

- Elk River Public Utility District
- Greater Dickson Gas Authority
- H.B. & T.S. Utility District
- Harpeth Wastewater Cooperative
- Hendersonville Utility District
- Interlocal Solid Waste Authority of Bedford County, Franklin County, Lincoln County, Moore County and City of Tullahoma
- Madison Suburban Utility District
- Mallory Valley Utility District
- Middle Tennessee Natural Gas Utility District
- Robertson County Economic Development Board
- Robertson County Emergency Communications District
- Stokes Brown Library
- Tennessee Gas Association
- Volunteer State Cooperative
- Water Authority of Dickson County
- Wilson County/Mt. Juliet Development Board
- We also provide audit and consulting services to numerous other government utilities, quasi governments and non-profit organizations throughout Tennessee

Selected notable entities formerly served by Blankenship's assurance leadership include the following:

- The Metropolitan Government of Nashville and Davidson County
- Knoxville Utilities Board
- City of Gallatin
- Various other natural gas, water and wastewater utilities, cities, and other governmental entities

Excellence Financial Reporting

At Blankenship CPA Group, we take a great deal of pride in ensuring the final financial reports issued are a great reflection of your organizations. Prior to reports being issued, we go through multiple layers of review and proofreading by government industry experts. We draft reports early in the audit process and will work with management to ensure your organization has plenty of time to review the audit report and financial information before issuance of the report. Currently our firm has 2 clients who receive GFOA Certificates. Both of these clients have received this annual certificate for over a decade. Over 90% of our municipal audit clients were Budget Certificate winners from the State Comptroller's Office last year. Also, the State Comptroller's Office has introduced a Financials Excellence Award in the past year. More information is yet to come on this award, and we have a high degree of confidence that the majority of our clients will be eligible for this award.



H. Governmental and Non-Profit Clients in Tennessee – Continued

We also would like to provide several references of other organizations of relevant mission or size regarding our client and assurance services. We have permission for you to contact the following:

- **City of Goodlettsville**

*Recipient of GFOA's Certificate of Achievement for Excellence in Financial Reporting

Mr. Tim Ellis, City Manager

Ms. Julie High, Finance Director

tellis@goodlettsville.gov

jhigh@goodlettsville.gov

105 South Main Street, Goodlettsville, Tennessee 37072

(615) 851-2200

Independent external financial and compliance auditor since the 1970's. Goodlettsville has opinion units consisting of the governmental activities, business-type activities, general fund, sewer fund, and nonmajor funds.

- **City of Cookeville**

Mr. James Mills, City Manager

Ms. Jenni Nisewander, Finance Director

45 E Broad Street Cookeville, TN 38501

(931) 526-9591

Independent external financial and compliance auditor since 2020. Cookeville has opinion units consisting of governmental activities, business-type activities, general fund, utility funds, and nonmajor funds.

- **Town of Smyrna**

*Recipient of GFOA's Certificate of Achievement for Excellence in Financial Reporting

Mr. David Santucci, Town Manager

Ms. Sierra Lowry, Finance Director

david.santucci@townofsmyrna.org

sierra.lowry@townofsmyrna.org

315 South Lowry Street, Smyrna, Tennessee 37066

(615) 459-2553

Team members have provided audit, accounting, and consulting services to the Town for over 20 years. The Town has opinion units consisting of the governmental activities, business-type activities, general fund, and proprietary funds.



H. Governmental and Non-Profit Clients in Tennessee – Continued

- **Middle Tennessee Natural Gas Utility District**

Mr. Mike Davidson, CEO

mdavidson@mtng.com

1030 West Broad Street, Smithville, Tennessee 37166

(615) 597-4300

Mr. Chris Tramel, Chief Financial Officer

ctramel@mtng.com

Independent external financial and compliance auditor since 2020. Team members have provided audit, accounting, and consulting services to the entity for over 20 years. Middle Tennessee Natural Gas Utility District is one of the largest special purpose natural gas utilities in the state of Tennessee that serves customers in all or portions of 22 counties.

- **Elk River Public Utility District**

Ms. Tina Hood, Controller

thood@erpud.com

217 Jackson Street, Tullahoma, TN 37388

(931) 455-9311

Team members have provided consulting services since 2009 including two rate studies (one as recent as 2022) and is the entity's current rate consultant. Additionally, team members have provided assurance services to the entity in the past.

- **South Pittsburg Water System and Marion Gas System**

Mr. Keith Garth, General Manager

mngkeith@mariongas.com

138 S Cedar Ave, South Pittsburg, TN 37380

(423) 837-7164

Independent external financial and compliance auditor since 2023. Team members have provided audit, accounting, and consulting services to the entity for over 3 years.

Additional references are available upon request if you so desire.



I. Statement by the Prospective Auditor

Blankenship CPA Group represents the following:

- 1) The firm is independent of City of Sparta, Tennessee as that term is defined in the Ethical Rules of the AICPA and *Government Auditing Standards*.
- 2) The firm and the partner/principal assigned to the engagement are licensed to perform the audits as provided by the applicable laws of the State of Tennessee.
- 3) The firm has met the peer review standards of the AICPA and *Government Auditing Standards*.
- 4) The firm will provide adequate supervision on a day-to-day basis during fieldwork.
- 5) Staff assigned to the audit have met the continuing education requirements required by *Government Auditing Standards* issued by the Comptroller General of the United States.

J. Cost Proposal

We are submitting a cost proposal to perform the financial and compliance audits for City of Sparta beginning with the year ending June 30, 2026.

The financial reports include the following:

- 1) Annual Financial Report for the City of Sparta, Tennessee
- 2) Sparta Electric System (A Proprietary Fund of the City of Sparta, Tennessee)
- 3) Sparta Water and Sewer System (A Proprietary Fund of the City of Sparta, Tennessee)

We are submitting a cost proposal to perform the financial and compliance audits for the City of Sparta, Tennessee for the years ending June 30, 2026 through 2028.



J. Cost Proposal – Continued

We are proposing to perform all our work for your organization at our standard hourly rates, with fees by year as follows:

Anticipated Fees	FY 2026	FY 2027	FY 2028
Audit and Prepare City + Electric + Water and Sewer Financial Statements	\$24,000	\$25,000	\$26,000
Schedule of Expenditures of Federal Awards and State Financial Assistance with up to one major program**	\$ 4,000**	\$ 4,100**	\$ 4,200**
Crosswalk submission*	\$ 2,500	\$ 2,600	\$ 2,700
Out-of-pocket travel	\$ 2,500	\$ 2,600	\$ 2,700
Total	\$33,000**	\$34,300**	\$35,600**

* Required submission by the Tennessee State Comptroller’s Office

** If the City has expenditures less than the Uniform Guidance threshold (currently at \$1,000,000), this fee would be reduced by \$2,000

Our proposed anticipated fees are based upon the assumption that unanticipated circumstances significantly impacting our work and the financial statements do not occur. If such circumstances were to occur, such as significant growth, significant new accounting standards, changes to the reporting entity, or additional grants which could impact the audit procedure requirements, we would discuss them with you in advance to agree upon reasonable fee changes. When applicable, the following optional fees may apply:

Services	Optional Fees (if requested by the City)
Uniform Guidance Audit with multiple major programs	\$2,000 per additional major program
Accounting assistance with implementation of new accounting standards, assistance with upgrade of report if the City elects to pursue a GFOA certificate, new funds, and significant new capital and debt projects	Up to \$2,000-\$5,000 contingent on size and scope of the requested assistance
Preparation of annual depreciation schedule	\$2,000-\$3,000

These fees include all aspects of the audit engagement including management letter comments, communications to those charged with governance, and presentation of the financial statements to the board, and any discussions surrounding the financial statements. These fees are based on the assumption that the City will timely respond to requests for additional information, and will work with the team at Blankenship CPA Group, PLLC to provide information as requested. Our standard hourly rates are as follows:

Level	Per Hour
Partner/Principal	\$300+
Supervisor/Manager	\$200+
Associate	\$150+



K. Projected Outcomes and Benefits

Projected Outcomes

Blankenship is built upon its culture and values described below. The firm recruits and hires professionals who align with these.

Expert guides – we believe we can best serve our clients by becoming extraordinarily familiar with the applicable technical financial reporting and compliance requirements.

Stewardship – we have a responsibility to our coworkers, clients, their stakeholders, our profession, and the public to fulfill our role and commitments.

Client vision – we choose to see things through our client’s eyes and through our experiences to see important things that clients might be missing.

Real relationships – we function in the service industry and intentionally build healthy working relationships with each other and our clients.

Our culture and values enable us to predict the following benefits to the City when we are selected as your outside accountants.

Benefits

You will experience auditors with the highest level of skill and clarity of purpose, minimizing learning curve issues and maximizing efficient assimilation and application of accounting principles, compliance requirements, and auditing standards.

You will receive personal, face-to-face service, often times from a neighbor, during the audits and throughout the year.

Your audits will be completed well within the allotted time without fire drills and late changes.

Measures to maximize likelihood of achievement

Continued CPE training at TGA, TAUD, NASACT and TGFOA conferences.

Detailed individual technical research in and knowledge sharing regarding new standards, interpretations, and illustrative guidance.

Continued relationship building with the Comptroller’s Office personnel.

In addition to weekly updates during the audit process, we will connect in person or by phone at least quarterly to hear first-hand accounts of matters important to the City as or closer to when they are experienced.

Our firm provides various CPE and educational services to our clients throughout the year at no additional charge. Members of our team also volunteer time and resources to organizations that serve governments in Tennessee such as TGFOA, TGA, TAUD, and TSCPA.

We will follow the workflow and closely monitor adherence to it.



L. Contact Information

We appreciate the opportunity to present our proposal to you. We would be pleased to answer any further questions you may have. We can be reached as indicated below:

Rich Lockwood, CPA
Partner
Blankenship CPA Group, PLLC
101 Winners Circle
Brentwood, Tennessee 37027
615-613-6436 Cell
rlockwood@bcpas.com



Report on the Firm's System of Quality Control

January 30, 2025

To The Owners of Blankenship CPA Group, PLLC and the Peer Review Committee of the Tennessee Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Blankenship CPA Group, PLLC (the firm) in effect for the year ended August 31, 2024. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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, and audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Blankenship CPA Group, PLLC in effect for the year ended August 31, 2024, 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*. Blankenship CPA Group, PLLC has received a peer review rating of *pass*.

Henderson Hutcherson
& McCullough, PLLC

AGENDA ITEM #4

2025-WHITE COUNTY CERTIFIED CHANGE FOR TAX BILLING

RECEIPT:

SUBJECT: TAX BILL CHANGE FOR 2025*

DATE: 2/23/2026

AS ASSESSOR OF PROPERTY I HEREBY CERTIFY THE CHANGE SHOWN TO BE CORRECT AND AUTHORIZE YOU TO CHANGE IN THE BOOK FOR THE YEAR. **2025**

TO:

CITY RECORDER COUNTY TRUSTEE CLERK & MASTER CITY OF SPARTA

PICK-UP CHANGE DELETE REFUND ROLLBACK OTHER

DIST 03 MAP 1081 GRP A CTL. MAP 1081 PARCEL 008.01 P/I S/I 000

PROPERTY OWNERS NAME (AS OF JANUARY 1ST): **HILDRETH ANN B.**

MAILING ADDRESS: **351 ALVA JONES RD.**

CITY: **SMITHVILLE**

STATE: **TN.**

ZIP: **37166**

PROPERTY ADDRESS: **176 RAYAHS WAY**

PREVIOUS LAND VALUE = \$ **100,000** REVISED LAND VALUE = **zero**

PREVIOUS IMPROVEMENT VALUE = \$ **299,500** REVISED IMPROVEMENT VALUE = **zero**

PREVIOUS TOTAL APPRAISAL = \$ **399,500** REVISED TOTAL APPRAISAL = **zero**

PREVIOUS GREENBELT APPRAISAL = **n/a** REVISED GREENBELT APPRAISAL = **n/a**

PREVIOUS ASSESSMENT = \$ **99,875** REVISED ASSESSMENT = **zero**

PREVIOUS PERSONAL PROPERTY APPRAISAL = **n/a** REVISED PERSONAL PROPERTY APPRAISAL = **n/a**

PREVIOUS PERSONAL PROPERTY ASSESSMENT = **n/a** REVISED PERSONAL PROPERTY ASSESSMENT = **n/a**

1148

\$591

0.00

REASON FOR CHANGE:

* This property mistakenly had a city code applied to it by the Comptrollers Division of Property Assessments for tax year 2025. The Assessor's office has removed that code for 2026. JJ

AUTHORIZED OFFICIAL:



CITY ONLY \$

Property Type: 00 Residential

ASSESSOR OF PROPERTY - PROPERTY RECORD CARD

176 RAVAHNS WAY	Property Address	Subdivision	ROCK ISLAND POINTE	TRACT	TAX YEAR 2025	093	1081	A	008.01	000
Ownership and Mailing Address		BK 1	BLOCK	LOT 8	WHITE	JUR	CONTROL MAP	GROUP	PARCEL	PI S/I
HILDRETH ANN B 351 ALVA JONES RD SMITHVILLE TN 37166		All Subdiv	BLOCK	LOT	City 93689 Sparta	Map 1081	Updated 03/20/2025			
		BK	BLOCK	LOT	SSD1	Dist 03	Printed 02/23/2026			
		Additional Description	PG	TRACT	SSD2					
		Dimensions			Total Land Units					
					Deed Acres					
					Calculated Acres					
					1.04					
					1.04					

DWELLING DATA

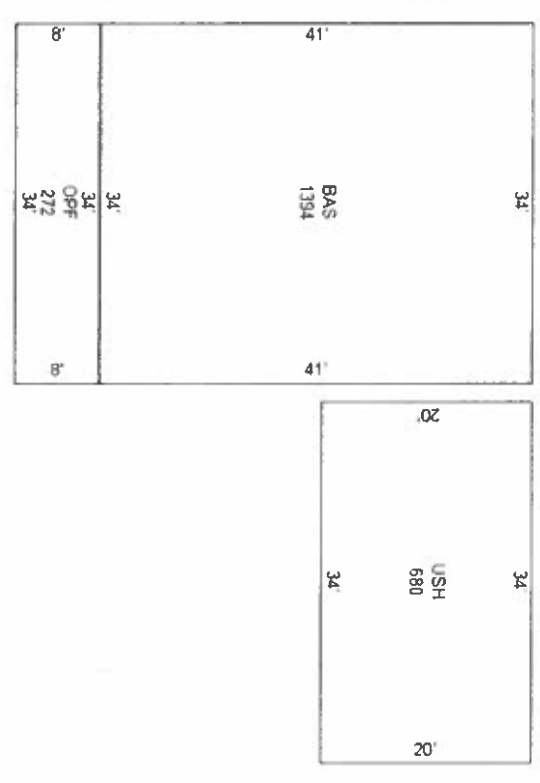
Improv Type	01 Single Family	Lower Level	2 Crawl
Stories	1.5 Story Frame	Heating/Air	8 Heat And Cooling Pkg
Exterior Wall	04 Siding Average	Attic	
Heating Fuel			
Year Built	2023	Eff Yr Built	2023
Full Baths	2	Half Baths	2
Wood FP Stacks	0	Openings	0
Info Src	Occ	Rental: Src	Year
Foundation		Floor Finish	
Floor System		Interior Finish	
Party Wall		Paint/Decor	
Struct. Frame		Bath Tile	
Roof Framing		Electrical	
Roof Cov/Deck		Shape	
Cab/Millwork			

Quality	1: Average	Condition	Average	Class:	Cost & Design 0
Proxale	Date	Factor	Functional	% Comp	% Good 97.5
Depr Physical	2.5	Other Phys	External	% Good	97.5

GFLA	Area	Story	Const	Grade	SFLA	Depr Yr	Eff Age	County	Factor
1,394	.936	1	1	1	1,802	2025	2		1,00
Base Dwelling		Add'l Areas		Total		% Complete			
RCN	236,590	69,760	306,350	170.01	298,690	165.75	Dwelling Factor	298,690	1
RCNLD	230,690	68,010	298,690	165.75	298,690	165.75	Dwelling Value	298,690	1

AREAS: Lower Floor	First & Above	Area	% SFLA	Rate	RCN
BAS	1,394	0	60	49.63	13,500
OPF	272	60	60	82.74	56,280
USH	680				

OUTBUILDINGS and YARD ITEMS										
Code	Description	Yr Bld	Eff Yr	Area	Grade	Units	Add'l Description	Class	Rate	Cnd
WDK	Wood Deck	2023	2023	16	C	2	4 X 4		26.875	AV
				RCN	% Good	Prnt	Adj Fact	Value		
				860	94		1	810		
				Total OBY				Value		
				810						



APPRAISED VALUES

LAND IMPROVEMENTS	100,000
TOTAL APPRAISAL	299,500
GREENBELT APR ASSESSMENT @ APPROACH	99,875
Value Correlation	25%
COST INCOME MARKET	399,500

PARCEL DATA

NBHD	GREENBELT
Review Flag	Lot 1
Living Units	
Water/Sewer	
00 Public / None	
Electricity	
01 Public	
Gas	
00 None	
Topo	1 Rolling
Road Type	3 Paved
Delete Next Year	N
Greenbelt Review	N
Land Apr Date	01/10/2020 By 01
# Improvements	0
# Mobile Homes	0
NH Trend	0 STABLE
Other	
Land Use Code	
Zoning	
GREENBELT	
Year	Recorded
App#	Book/Pg
ENTRANCES	ID
Date	BUILDING PERMITS
Type	Status
Rate	Use Value

AGRICULTURAL/GREENBELT LAND									
Date	Rate	Use Value							
03/07/2025	570	644							
10/19/2011	305	417							
11/07/1997	36	774							
Totals:		1,04							

#	Type	Table	Code	Acc	Front	Depth	Units	Rate	Mkt	Fid	Topo	Loc	Size	Mkt	Dep	Adj Rate	Value	Class	#	Mkt Line	Use Type	Soil Type	Access	Rate	Use Value
1	A	ZZ	02				1,04	100,000.00	100				100	100,000.00	100,000	100,000									
Totals:						1,04										100,000									

MARKET LAND																									
Date	Book	Page	Price	Adj Price	VII	Inst	A/R	Owner	NOTES																
03/07/2025	570	644				QC		WHITEFIELD FAMILY LIVING TRUST	LOT 8																
10/19/2011	305	417				QC		HILDRETH ANN B	2/11/2025- HOUSE WAS MISTAKENLY PUT ON PARCEL-007.00 FOR 2023. MOVED TO																
11/07/1997	36	774				WD	N	HILDRETH DANNY F & ANN B	PARCEL-008.01 (FORMERLY PARCEL-008.00) FOR 2025. JJ																
Totals:						33,333		V																	



Property Tax Statement Report

Receipt 2025 - 1148
 MAP/PAR: 03-108-I -108-I -A -008.01- -000

Classification: Residential
 Appraised Value: \$0.00
 Assessed Value @ 25.00% \$0.00
 Land Value: \$0.00
 Improvement Value: \$0.00

SubDivision: Rock Island Pointe Block: Lot: 8
 Block: Lot: Acres: 0.9500
 Rollback years from 0 thru 0
 EQ Factor: 0.0000
 Recorded owner as of: 01/01/2025

Mailing Address:
 Hildreth Ann B
 351 Alva Jones Rd
 Smithville TN 37166

Description: Lot 8
 Property Address:
 176 Rayahs Way

Tax Rate(s) per \$100 of assessment:
 County Rate: Tax Amt:
 SSD Rate: Tax Amt:

Rollback Taxes:
 Ad-Valorem Taxes:
 Misc. Tax/Fee:

Total Taxes/Fees Due: \$0.00
 Interest Due: * \$0.00
Total Due if paid by February 24, 2026 \$0.00

Date	Receipt Number	Description	Received Of/Refunded To	Void	Amount	Taxes/Fees Owed
10/01/2025	2025 - 1148	Bill		No	\$591.00	\$591.00
02/24/2026	2025 - 1148	Tax Correction		No	-\$591.00	\$0.00

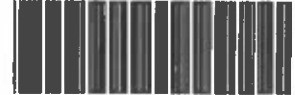
Hildreth Ann B
 351 Alva Jones Rd
 Smithville TN 37166

City of Sparta Property Taxes become delinquent on March 1 following the due date. Delinquent taxes are subject to interest of 1.50% per month. (TCA 67-5-2010)

25-563

Run At: 4/8/2026 12:00 PM
Run By: Tonia Wilson

City of Sparta
6 Liberty Square
PO Box 30
Sparta, TN 38583
(931) 836-3248



Property Tax Statement Report

Receipt 2025 - 9300017
MAP/PAR: 00-000-MC-178- - -945.00- -000

Classification:
Appraised Value: \$0.00
Assessed Value @ 0.00% \$0.00
Land Value: \$0.00
Improvement Value: \$0.00

Description:
Property Address:

SubDivision:
Block: Lot: Acres: 0.0000

Tax Rate(s) per \$100 of assessment:
County Rate: Tax Amt:
SSD Rate: Tax Amt:

Rollback years from 0 thru 0

Rollback Taxes:

EO Factor: 0.0000

Ad-Valorem Taxes: \$0.00

Recorded owner as of: 01/01/2025

Misc. Tax/Fee:

Mailing Address:

Total Taxes/Fees Due: -\$362.00

Tennessee Steel Haulers Llc
2607 Brick Church Pike
Nashville TN 37207

Interest Due: * \$0.00

Total Due if paid by April 8, 2026 -\$362.00

Date	Receipt Number	Description	Received Of/Refunded To	Void	Amount	Taxes/Fees Owed
12/02/2025	2025 - 9300017	Bill		No	\$362.00	\$362.00
01/12/2026	2025 - 9300017	Receipt	Tennessee Steel Haulers Llc	No	\$362.00	\$0.00
03/17/2026	2025 - 9300017	Tax Correction		No	-\$362.00	-\$362.00

Tennessee Steel Haulers Llc

2607 Brick Church Pike
Nashville TN 37207

City of Sparta Property Taxes become delinquent on March 1 following the due date. Delinquent taxes are subject to interest of 1.50% per month. (TCA 67-5-2010)



JASON E. MUMPOWER
Comptroller

March 17, 2026

Honorable Kathryn P. Adcock
Trustee
White County
1 East Bockman Way, Courthouse
Sparta, TN 38583

RE: Tennessee Steel Haulers, LLC
Attn: Dan Waitz
2607 Brick Church Pike
Nashville, TN 37207

Dear Ms. Adcock:

An error occurred in the assessment of the 2025 Ad Valorem Assessment for the above-referenced company. Tennessee Steel Haulers, LLC filed a revised report that resulted in a change to their assessment. T.C.A. §67-5-509(c)(1), provides for the correction of such error. Therefore, we hereby withdraw the previously certified assessment:

	<u>WHITE COUNTY</u>	
SPARTA		\$ 61,070
TOTAL		<u>\$ 61,070</u>

This is authorization for you to make the foregoing changes to your Tax Roll as well as correct computations for the 2025 taxes.

Should you have any questions please contact our office at (615) 741-0140.

Sincerely,

Greg Moody, CAE
Director of the Office of State Assessed Properties

GM/dlt

cc: Honorable Earl W. Jones, Jr., Assessor of Property
Ms. Tonya R. Tindle, City Recorder
Mr. Robin Pope, SBOE Executive Secretary
Tennessee Steel Haulers, LLC

To -o-

AGENDA ITEM #5

**STATEMENT OF WORK TO THE MASTER SERVICES AGREEMENT
BETWEEN CITY OF SPARTA ELECTRIC SYSTEM
AND PATTERSON & DEWAR ENGINEERS, INC. FOR
WEST SPARTA SUBSTATION – TRANSFORMER T4 ADDITION**

City of Sparta Electric System ("Client") and Patterson & Dewar Engineers, Inc. ("P&D"), collectively referred to as "Parties", enter into this Statement of Work ("SOW") on February 27, 2026. This SOW shall be governed by the Master Services Agreement dated January 5, 2023 ("Agreement") between Client and P&D. Unless otherwise defined in this SOW, capitalized terms shall have the same meaning established for such terms in the Agreement. P&D agrees to complete the following project in accordance with the Agreement and in accordance with the following terms:

I. Project Overview

Currently, the West Sparta Substation, shared with Caney Fork Electric Cooperative ("CFEC"), utilizes three power transformers. Transformer T1 is solely used by Client, Transformer T3 is solely used by CFEC, and Transformer T2 is available for use by both entities. Since T2 is shared, it reduces reliability for Client in the event T1 fails and CFEC is using T2 for their needs. To increase not only reliability, but also give firm capacity, Client has decided to add an additional Transformer, T4. Along with strategic placement of the new transformer and the addition of main and tie 13kV circuit breakers, the loss of service due to a failed transformer, restoration can be automated with minimum impact to the customers. with two dedicated transformers. The project will include the following:

- Addition of a new 161.7-13.09kV, 25/33.3/41.7//46.7 MVA transformer
- Addition of a 161kV circuit breaker and circuit switcher
- Addition of a new 13kV feeder bay with two 13kV feeder breakers, one main 13kV breaker and one tie 13kV breaker
- Modifications will include moving the existing TVA metering equipment to facilitate the addition of a main 13kV breaker on the existing feeder bay
- Addition of new relay panel(s) in the existing control building
- Oil containment for the new transformer
- Testing and commissioning of the new installation and integration with existing equipment

P&D anticipates the following contracts or bidding processes:

- 161-13kV transformer
 - Already on order
- 161kV circuit switcher
 - Already on order
- One 161kV circuit breaker and five 13kV circuit breakers
- Relay panel(s)
- Structures and Equipment
- Construction contract
 - Not anticipated as Client plans to perform most of the work. It is possible that some elements may need to be hired out.

As part of the detailed design, the following are included:

- Complete outage sequence for the project, including one whole station outage. This will be coordinated with TVA and CFEC.

II. Scope of Services

P&D will perform the tasks as outlined below in execution of this Project.

Phase I – Preliminary Design

- Prepare and submit for review the following conceptual drawings:
 - › Preliminary one-line diagram illustrating the major equipment, relaying, current transformers, metering, and bus configuration
 - › Preliminary electrical equipment plan and section drawings illustrating the structural arrangement
- Attend and coordinate TVA meeting to discuss the proposed upgrades and cutover sequence
- Perform short circuit study for substation and equipment

Phase II – Final Design

- Prepare final relaying and metering one-line diagram(s)
- Prepare elementary (schematic) drawings – the equipment manufacturer’s elementary drawings will be incorporated into the substation’s overall control scheme
- Prepare relay panel front view drawings and detailed bill of material with device description, manufacturer, and nameplate designation
- Finalize general arrangement plan and create a 3D model of the new substation equipment
- Finalize electrical equipment plan and section drawings
- Prepare bill of materials for electrical equipment plan, temporary details and sections, including connectors, bus, and bus supports
- Prepare oil containment plan
- Prepare foundation plan for equipment requiring concrete foundations
- Prepare foundation details for the following equipment:
 - › Power transformer, including the oil containment area
 - › Circuit switcher
 - › Circuit breakers
 - › Structural steel
- Update shielding plan as required
- Prepare grounding plan illustrating the ground grid, ground rods, and ground connections to be installed in the substation, as well as the ground connections to all above-grade equipment. Calculations based on IEEE-80 will be performed to ensure step and touch voltages are within acceptable tolerances.
- Prepare conduit plan illustrating underground conduit runs, conduit size, and circuits within the conduit runs
- Prepare circuit list for the substation describing the interconnections between equipment, AC and DC station service connections, and control connections – the circuit list will include wire sizes and number of conductors for each circuit, as well as a description of the circuits and the termination points for each circuit.
- Prepare de-term details for existing relay panels and separation for the TVA control building
- Procurement of Owner-Furnished Equipment
 - › Prepare procurement contract for the 161kV circuit breaker and 13kV breakers (Contract #1)
 - › Prepare procurement contract for the substation structural steel and equipment (Contract #2)
 - › Prepare procurement contract for the relay panel(s) (Contract #3)
 - › For all procurement contracts, P&D will perform the following:
 - .1 Develop technical specifications
 - .2 Prepare a qualified bidders list
 - .3 Coordinate the solicitation and receiving of bids with Cookeville Purchasing Department
 - .4 Respond to vendors’ requests for information during the bidding process
 - .5 Evaluate bids for conformance to technical requirements and submit an award recommendation

- Review submittals from vendors for materials, including the following, but not limited to:
 - › Power transformer
 - › Power circuit switcher
 - › Power circuit breakers
 - › Substation steel structures
 - › Instrument transformers
 - › Disconnect switches
 - › Relay panels
 - › Conduit material
 - › Low voltage cabling
 - › Grounding material
 - › Concrete testing reports

Phase III – Construction Engineering & Administration Support

- Attend the pre-construction meeting
- Prepare and distribute meeting notes from the pre-construction meeting
- Prepare relay settings – relays will be coordinated with the first downstream devices owned by Client and the first upstream device on the transmission system
- Prepare communication system diagram
- Develop SCADA points list
- Prepare interconnection diagrams for the following:
 - › AC panels and station service
 - › DC panels and station service
 - › Power transformer
 - › Power circuit breakers
 - › Power circuit switcher
 - › Control building, relay panels, and TVA interface
 - › Lighting
 - › Removal of existing connections as required
- Review invoices for equipment contracts and provide timely recommendations for payment
- Review equipment change orders and provide timely recommendations
- Provide 40 hours of phone consultation to answer questions that arise during construction of the substation – the estimated construction period duration is 6 months.
- Participate in Project Meetings and On-site Construction Monitoring
 - › Provide periodic on-site construction monitoring during construction of the substation. Four site visits during construction are included.
- Perform final walk-through and prepare final punch-list.

Phase III – Testing and Commissioning

- Perform high voltage testing on major equipment (not including the transformer)
- Perform CT circuit loop checks
- Perform VT circuit checks
- Perform functional checks of field equipment from the relay panels
- Perform functional checks of relay panel equipment
- Upload and test the relay settings in all relaying for this project
- Along with Client, energize new equipment and confirm all loading data looks satisfactory

At the conclusion of the project, P&D will provide Client with conformed-to-construction drawings for the substation that incorporate all changes made during the project, bound in a three-ring binder, and including manufacturer's drawings for the transformers, circuit breakers, structures, switchgear, and relay/control house. A complete 11"x17" drawing book, as well as one USB drive with AutoCAD drawing files and a PDF version of the book, will be included.

III. Basis of Scope & Fee Development

In developing the Scope of Services, P&D has made the following assumptions:

- P&D’s evaluation and bidding support is limited to technical assistance. Others will provide legal expertise.
- Client will:
 - › Provide existing drawings in AutoCAD format, if available
 - › Provide to P&D information furnished by transmission provider for development calculations of the fault current
- The existing control building will house the new relay panels.
- The following trips to Sparta for P&D personnel are included:
 - › Four site visits during the construction period
 - › Testing and commissioning

IV. Payment Terms

Consultant shall submit monthly invoices to Client based on work completed to date. Payment terms are specified in the Agreement. Consultant shall provide estimated effort levels upon request. Expenses will be billed in accordance with the payment terms of the Agreement.

V. Total Fees

Services under this Agreement will be provided on a time and expense basis not to exceed a maximum of Two Hundred Sixty-Five Thousand Dollars (\$265,000.00), based on the scope of services outlined in this SOW and the anticipated level of effort. Notwithstanding anything to the contrary herein, P&D will not be required to furnish services or incur expenses for work not included in this SOW without written authorization (including email confirmation) from the Client committing to additional funding.

This SOW may be executed in counterparts or duplicate originals and facsimile, electronic and digital copies, including properly executed PDF versions and all shall be regarded as an original instrument by the Parties.

IN WITNESS WHEREOF, the Parties have executed this SOW on the date specified above.

CITY OF SPARTA ELECTRIC SYSTEM

PATTERSON & DEWAR ENGINEERS, INC.

Signed _____

Name _____

Title _____

Date Signed _____

Signed Blake Dicus

Name Blake Dicus, PE

Title Substation Supervisor

Date Signed February 27, 2026



AGENDA ITEM #6

REQUEST FOR STREET LIGHT(S)

BY:

Connie Spivey

Name

199 and 211 Depot St Sparta, TN 38583

Location of requested light

File # 396 / 397

ROUTING:

- City Administrator
- TJ* ----- Public Works Director
- BB* ----- Electric Department Director
- [Signature]* ----- Police Chief

A worksheet for your use is enclosed. Please make comments concerning this request as needed. Forward the entire file to another committee member as soon as possible.

Return the completed file to the City Administrator
(See minutes 12/3/87 for authority.)

Departmental Review

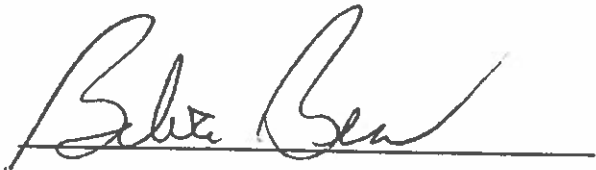
CITIZEN REQUEST FOR STREET LIGHTING

~~City Administrator~~ Electric

COMMENTS:

No issue on existing pole # 397

RECOMMENDATION:


Signature

Departmental Review

CITIZEN REQUEST FOR STREET LIGHTING

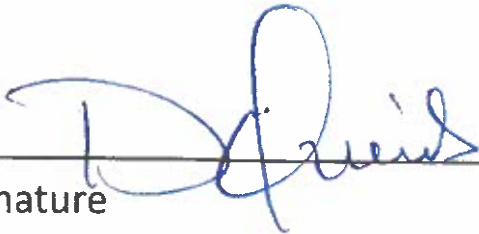
Public Works Director

COMMENTS:

No issues w/ pole being installed.

RECOMMENDATION:

Signature



Departmental Review

CITIZEN REQUEST FOR STREET LIGHTING

~~Electric Department~~ City Admin

COMMENTS:

- pole already installed w/o light -

Add street light but no new pole.

RECOMMENDATION:

set light on existing pole.

Jonny Jenelle

Signature

Departmental Review

CITIZEN REQUEST FOR STREET LIGHTING

Police Department

COMMENTS:

Not disputing it

RECOMMENDATION:



Signature



Light requested for this pole

Map/Data For Illustrative Purposes Only.
 City of Sparta is not responsible for misuse, misinterpretation, or inaccuracy of data.
 Not a substitute for OneCall.

Street Light Request

1 in = 200 ft



4/8/2026

TN Comptroller of the Treasury - Division of Property Assessment and Assessment Appeals
 Board of Property Classification and Assessments, Tennessee 37117

AGENDA ITEM #7

CITY OF SPARTA

Requisition for Supplies

Date Issued: 4-8-26 Requisition # 1579

Date Wanted: 6-18-26 Order # _____

TO BE PURCHASED FROM:

DEPARTMENT: Fire Siddons-Martin

REQUISITIONER: _____ 1506 1-35 W

DEPT. HEAD: _____ Denton Tx 76201

SUGGESTED VENDORS:

1. Siddons-Martin
2. _____
3. _____
4. _____

TO BE DELIVERED TO:

715 N. Spring
Sparta TN 38593

Item #	Qty	Description	Account Chge To	Amount
240156	3	Scott HT Facepiece - 4 strap medium		\$ 1,054.60
240157	2	Scott HT Facepiece - 4 strap Large		\$ 703.06
251668	8	Scott Carbon Cylinder & Valve Assy 45min		\$ 11,417.92
367620	3	Scott Air Pak LD Unpadded harness Parachute Buckles		\$ 21,092.20
				\$ 34,267.78

COMPETITIVE PRICES:

Sole Provider due to _____
regional dealer

APPROVED:

Sonya Jundelle
 City Administrator



Siddons-Martin Emergency Group
 1506 I-35W
 Denton, TX, 76201
 USA
 Phone:

ESTIMATE

DO NOT PAY

Customer Info:

Sparta Fire Department
 715 North Spring Street
 Sparta, TN, 38583
 USA

Document Info:

Quote #: 700-0038195
 Taken By: Joe Pennington
 Expiration Date: 04/27/2026

Item #	Description	Quantity / Unit	Unit Price	Amount
240156	SCT-SCOTT AV3000 HT FACEPIECE 4 STRAP KEV MEDIUM 7012511834 201215-22	3.00 / EA	351.53	1,054.60
240157	SCT-SCOTT AV3000 HT FACEPIECE 4 STRAP LARGE 7012511835 201215-23	2.00 / EA	351.53	703.06
251668	SCT-SCOTT CARBON CYLINDER & VALVE ASSY CGA 4.5 45 MIN 7100293660 804722-01	9.00 / EA	1,427.24	12,845.18
367620	3M SCOTT AIR PAK XD SCBA 4.5 EZ FLO QD HOSE UNPADDED HARNESS PARACHUTE BUCKLES PAK TRACKER 2 EA CASE X5A34025005304	3.00 / EA	7,030.73	21,092.20

Total of All Services

Labor total	\$0.00	Shop supplies	\$0.00
Parts total	\$35,695.04	Sublet total	\$0.00
Freight total	\$ 0.00	Core charges	\$0.00
		Sales tax	\$0.00

Total: \$35,695.04



State of Tennessee
 Commissioner of Finance and Administration
 To the Treasurer of the State of Tennessee

**State of Tennessee Remittance Advice
 Payment Made Through Automated Clearing House**

ACH Number 0007188777

City Of Sparta
 PO Box 30

Sparta TN, 38583
 USA

Account Number XXXXXXXX0019
 Deposit Effective Date 04/01/2026
 Total Payment \$35,400.00

Payment Summary					
Supplier Number: 0000004128					
Agency Name	Telephone	Invoice Date	Invoice ID	Voucher Number	Paid Amount
Commerce & Insurance 2026 Volunteer Fire Department Grant	615/741-2241	03/15/2026	88209-115	00168478	\$35,400.00

AGENDA ITEM #8

TVA has a Community Care Fund that can donate to a local 501© (3). The city can partner with TVA and each donate \$7,000 to the White County Sparta YMCA to buy carbon monoxide detectors for Citizens of Sparta.

Miscellaneous Information

Sparta Electric System

3/31/2026 to 4/10/2026

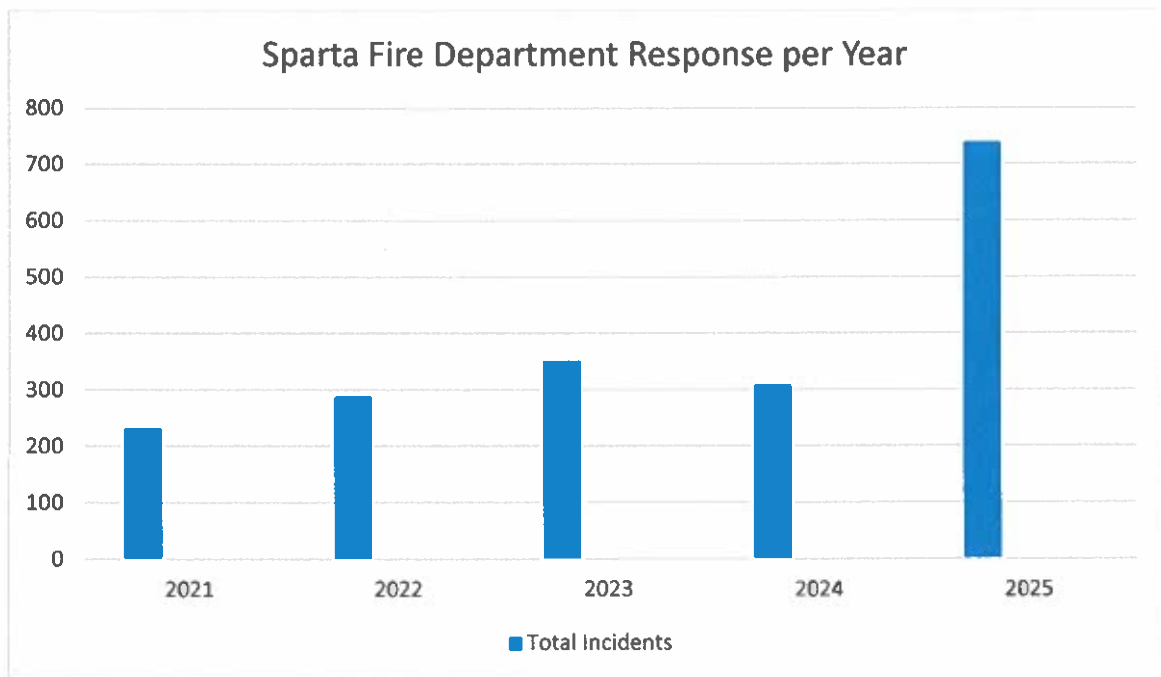
- Outages- Gracey St- Squirrel, 367 Cherokee Circle- tree, Damn- fuse & broken neutral, Flatt St- Squirrel
- Replaced Primary Pole & Transformer & Street Light- Valley View Dr
- Building new inventory racks, material racks, painting shop
- Trim trees from lines- Hillcrest Dr.
- Replaced CT's on Oakland Dr.
- Replaced Primary Pole, Transformer and Street light- 325 S Young St
- Hooked up service lines – 225 Virginia Ave
- Changed High Mast light on Hwy 111 to LED
- Replaced 2 Security Light poles – 35 Baker St
- Unhook & Reconnect service line- 367 Cherokee Circle
- Met with electrician began preparing transformer pad – New Car Wash – N Spring St.
- Readjusted traffic light head – Church St
- Setup CT's for Transformers to be installed – Health Dept & Car Wash
- Working with TVA to complete Valley Investment Credit for Sparta Metal
- Met with TVA and Dometic to complete Performance Grant Application for expansion and incentive programs
- Checked CTs on meters at NHC & Dometic for current flow & voltage to meters
- Completed test and analysis of transformers at Rebo
- Pulled old poles
- Check poles for decay- mark for removal
- Repaired & Replaced Numerous Street Lights and Security Lights- replacing bad heads with new LED
- 811- Underground Locates



Fire Department Updates

Submitted on: April 10, 2026

- 6 fire department personnel completed Emergency Medical Responder training.
- Captain Knox and Firefighter Driver educated 32 children at Central Church of Christ.
- EV car fires cannot be extinguished by water. Sparta Fire Department is the first in the county to have a blanket to contain an EV car fire.
- Captain Buttrum educated 8 people in CPR
- Working with Putnam County Fire Department, Cookeville Fire Department, White County EMA, and Putnam County EMA on an emergency response plan to the airport.



Public Works

April 16, 2026

WATER OPERATING

Several water leak repairs.

Worked on yard repairs due to leaks.

Repaired roads and streets due to water line repairs.

Several in housework orders.

Ongoing water line flushing to ensure water quality and hydrant maintenance.

Meter change out program ongoing.

811 locates.

Story Mt. booster station proje

Took truck to Crossville for Cotrell to install dump body.

Ongoing cross connection program and testing.

Performed monthly inspections on vehicles and equipment.

Serviced trucks and equipment.

Mowed and weed eat areas around town.

Gullet working and we are hauling to landfill.

Quarterly inventory count is complete.

Working on budget items for upcoming year.

Working with engineer gathering info for CDBG grant inside city limits of Doyle.

WATER PLANT

Worked with MR on telemetry issues.

Working with contractor on new Flocculator install.

Working on new lead and copper identification per TDEC & EPA.

Gullet is here with press to remove sludge.

Painting floors and pipe galley.

Mowed and trimmed yard.

SEWER OPERATING

Mowed and sprayed lift stations.

811 locates for contractors.

Used camera to find problems with sewer lines.

Cleaned several cleanouts due to clogged lines.

Serviced trucks and installed parts on trucks.

Maintenance on equipment.

Serviced underground pump stations.

Serviced above ground stations.

Yard repairs due to repairs to sewer lines.

Flushable wipes are not friendly with pump stations. We have had many problems with pumps due to wipes being flushed. Cleaning pumps and lines to ensure sewer system to work as designed.

SEWER PLANT

Maintenance on equipment.

Still contracting out sludge to be hauled to Red Boiling Springs.

We have our permit to haul sludge to the landfill here.

STREET DEPARTMENT/MECHANICS

Worked on site work at playground.

Playground work is underway.

Splash pad is at subgrade for contractor to begin work.

Maintaining silt fence for splash pad.

Hauled dirt from splash pad park and built the retention pond.

Worked on sanitation trucks, trailers, oil changes, equipment, etc.

Weeded parks and sidewalks, mowed and sprayed for weeds.

Worked around shop cleaning.

SANITATION

Brush is picked up from a list call (738-2281) in to the PW office. Pick up is in the order called in. Please do not put debris in the road. It will not be picked up any faster because it is placed in the road.

All trucks are in working order at this time.

Front load and side load trucks are running normal routes.

Projects

Construction on Flocculator will start as soon as materials on site.

Sewer construction project to begin in April.

Sewer Grinder project at Mayberry to start in May 2026. 9 month lead time for equipment.

Silt fence has been installed for Splash pad park. Grade work for splash pad and playground is at subgrade for contractor. GIS to mark points for pipe work to begin. Hauling rock to bed pipe. Contractor has started playground dirt prep. Built retention pond.

Gullett is removing sludge at water plant.



JASON E. MUMPOWER
Comptroller

April 8, 2026

Albert R. Dicus
Certified Public Accountant
PO Box 176
Sparta, TN 38583

Albert R. Dicus:

As of the date of this letter, our records indicate that this office has not received the financial report for the Sparta Water and Sewer System for the fiscal year ended June 30, 2025. In addition, we are unaware of any notification **in writing** from your firm regarding this failure to file.

Your executed contract to audit accounts requires the firm to file an electronic financial report with this office no later than six months following the end of the fiscal period being audited. The contract, approved by this office on June 29, 2025, stated that the firm would file the report prior to December 31, 2025.

The financial report should be filed or a delinquent filing notification submitted to this office **immediately**. The financial report should be filed or the delinquent filing notification submitted using the comptroller's Contract and Report System (CARS).

If you need to contact our office, please call 615.401.7909 or email tammy.steele@cot.tn.gov. You may also send a response to this letter to the Tennessee Comptroller of the Treasury, Division of Local Government Audit, Cordell Hull Building, 425 Rep. John Lewis Way N., Nashville, TN 37243.

Sincerely,

A handwritten signature in black ink that reads "Tammy M. Steele".

Tammy M. Steele, Project Assistant
Division of Local Government Audit

cc: Sparta Water and Sewer System
PO Box 468
Sparta, TN 38583



JASON E. MUMPOWER
Comptroller

April 8, 2026

Honorable Mayor and Board
City of Sparta
PO Box 30
Sparta, TN 38583

Albert Dicus
Albert R. Dicus
PO Box 176
Sparta, TN 38583

Honorable Mayor and Board, and Mr. Albert Dicus:

As of the date of this letter, our records indicate that this office has not received the audited financial report for the City of Sparta for the fiscal year ended June 30, 2025.

Your executed contract to audit accounts requires an audited financial report to be filed with this office no later than six months following the end of the fiscal period being audited. For all Tennessee municipalities, this makes the required filing date December 31 following each fiscal year.

The purpose of this letter is to notify you that the municipality's late audit is a significant concern. The municipality may be in violation of one or more of the following state statutes unless evidence to the contrary is provided.

- Tenn. Code Ann. § 6-56-105, Audit of Subordinate Agencies
- Tenn. Code Ann. § 9-2-102, Uniform Accounting System
- Tenn. Code Ann. § 9-18-102, Internal Controls – Management Assessment of Risk

Please note the City of Sparta's management is responsible for the financial statements and closing their official accounting records for audit no later than two months after the fiscal year end (Tenn. Code Ann. § 9-2-102).

Albert R. Dicus is responsible for a timely audit of the financial statements to determine if they are free from material misstatement, considering internal controls and compliance during its audit, and reporting if material weaknesses, significant deficiencies, noncompliance, or other matters were noted.

April 8, 2026

Page 2 of 3

Audited financial information is necessary to make informed decisions and is used by interested parties to fulfill their responsibilities. These parties include, but are not limited to, management, lenders, federal and state grantors, bond counsel, regulatory boards, rating agencies, and different state agencies as well as the Comptroller's Division of Local Government Finance (LGF).

If the audit has not been filed at the time of LGF's budget review, the municipality's budget will not be approved. Without an approved budget, your municipality will not be able to issue debt outside of an emergency (Tenn. Code Ann. § 9-21-404).

The financial report should be filed without further delay through the Comptroller's Contract and Report System (CARS), which can be accessed on the web at [CARS](#).

If you have any questions regarding CARS, please email tammy.steele@cot.tn.gov or call 615.401.7909. For any other questions, please contact the contract audit review specialist for your area listed in the enclosed contact information map.

Sincerely,



Jean Suh, CPA, CFE, CGFM, Contract Audit Review Manager
Division of Local Government Audit

Enclosure

Senior Contract Audit Review Specialists

Lisa Bellar, CPA, CGFM
 Lisa.Bellar@cot.tn.gov
 P: 615.401.7854

Timothy Hardy, CPA, CFE, CGFM
 Timothy.Hardy@cot.tn.gov
 P: 615.401.3039

Division of Local Government Audit

Contract Audit Contact Information by Area

425 Rep. John Lewis Way N., Nashville, TN 37243
 P: 615.401.7841 • F: 615.741.6216

Director
 Jim Arnette, CISA, CGFM
 Jim.Arnette@cot.tn.gov

Contract Audit Manager
 Jean Suh, CPA, CGFM, CFE
 Jean.Suh@cot.tn.gov

Project Assistant
 Tammy Steele
 Tammy.Steele@cot.tn.gov
 P: 615.401.7909



AREA 7
 Sue Ann Odom, CMFO
 Contract Audit Review Specialist
 Sue.Odom@cot.tn.gov
 P: 615.401.7738

AREA 5
 Matt Piland, CMFO
 Contract Audit Review Specialist
 Matt.Piland@cot.tn.gov
 P: 615.401.7889

AREA 3
 Ana Brantley, CPA, CGFM
 Contract Audit Review Specialist
 Ana.Brantley@cot.tn.gov
 P: 615.747.5242

AREA 1
 Bethany Wilson, CPA, CMFO
 Contract Audit Review Specialist
 Bethany.Wilson@cot.tn.gov
 P: 615.747.8807

AREA 8
 Sara Pope, CPA, CMFO, CGFM
 Contract Audit Review Specialist
 Sara.Pope@cot.tn.gov
 P: 615.401.3051

AREA 6
 Lori Cantrell, CPA
 Contract Audit Review Specialist
 Lori.Cantrell@cot.tn.gov
 P: 615.401.7936

AREA 4
 Justin Garcia
 Contract Audit Review Specialist
 Justin.Garcia@cot.tn.gov
 P: 615.401.7810

AREA 2
 Mark Fawver, CGFM
 Contract Audit Review Specialist
 Mark.Fawver@cot.tn.gov
 P: 615.747.8851