BUTLER | SNOW

March 13, 2013

VIA HAND DELIVERY

Hon. James M. Allison, Chairman
c/o Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

RE: Joint Petition of Tennessee-American Water Company, the City of Whitwell, Tennessee, and the Town of Powells Crossroads, Tennessee, for Approval of a Purchase Agreement and a Water Franchise Agreement and for the Issuance of a Certificate of Convenience and Necessity, TRA Docket No. 12-00157

Dear Chairman Allison:

With this letter, I enclose an electronic version of Tennessee American Water Company's Responses to Data Requests propounded by the Consumer Advocate and Protection Division, along with an original and four (4) hard copies of the same.

Please note that several of Tennessee American Water Company's Responses to Data Requests contain **CONFIDENTIAL INFORMATION** and are marked **CONFIDENTIAL INFORMATION**. This **CONFIDENTIAL INFORMATION** is being submitted **UNDER SEAL** pursuant to the Protective Order in this matter. As such, this **CONFIDENTIAL INFORMATION** should not be placed on the TRA's website.

An extra copy of this cover letter is also enclosed to be file-stamped for our records. Should you have any questions concerning this filing, or require additional information, please do not hesitate to let me know.

With best regards, I am

Very truly yours,

Junaid Odubeko

Junaid A. Odubeko

Enclosure

cc: Parties of Record

1200 One Nashville Place
150 Fourth Avenue North
Nashville, TN 37219-2433

JUNAID A. ODUBEKO
615.503.9132
junaid.odubeko@butlersnow.com

T 615.503.9100
F 615.503.9101
www.butlersnow.com

BEFORE THE TENNESSEE REGULATORY AUTHORITY
NASHVILLE, TENNESSEE

JOINT PETITION OF	)	
TENNESSEE AMERICAN WATER	)	
COMPANY, THE CITY OF	)	**DOCKET NO. 12-00157**
WHITWELL, TENNESSEE, AND THE	)	
TOWN OF POWELLS CROSSROADS,	)	
TENNESSEE, FOR APPROVAL OF A	)	
PURCHASE AGREEMENT AND A	)	
WATER FRANCHISE AGREEMENT	)	
AND FOR THE ISSUANCE OF A	)	
CERTIFICATE OF CONVENIENCE	)	
AND NECESSITY	)	

TENNESSEE AMERICAN WATER COMPANY'S FIRST RESPONSES TO DATA REQUESTS BY CONSUMER ADVOCATE AND PROTECTION DIVISION OF THE OFFICE OF THE ATTORNEY GENERAL

Tennessee American Water Company ("TAWC"), by and through counsel, hereby responds as follows to the First Set of Data Requests propounded by the Consumer Advocate and Protection Division of the Office of the Attorney General.

GENERAL OBJECTIONS

1. TAWC objects to all requests that seek information protected by the attorney-client privilege, the work-product doctrine and/or any other applicable privilege or restriction on disclosure.

2. TAWC objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations, or orders of the Tennessee Regulatory Authority.

3. The specific responses set forth below are based on information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information produced.

4. TAWC objects to each request to the extent that it is unreasonably cumulative or duplicative, or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

5. TAWC objects to each request to the extent it seeks information outside TAWC's custody or control.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

1. Provide a copy of all federal, state, county and any other audits (financial, environmental, etc.) of the Whitwell Water System for 2010, 2011 and 2012.

RESPONSE:

TAWC attaches the City of Whitwell's financial audits and sanitary surveys for 2010, 2011, and 2012. These responses also include a 2011 investigative audit report from Comptroller of the Treasury.

March 12, 2010

The Honorable Chris Morrison, Mayor
City of Whitwell
13671 Highway 28
Whitwell, TN 37397

Re: Sanitary Survey
Whitwell Water System
P.W.S.I.D. No. 0000749
Marion County, Tennessee

Dear Mayor Morrison:

On March 2 and 4, 2010, David Bukley and Amy Francis conducted a sanitary survey of the Whitwell Water System. In accordance with the Sanitary Survey Manual for Community Public Water Supplies, your system earned a numerical rating of 96. With this score, the system will remain among Tennessee's APROVED public water supplies. A copy of the rating form is enclosed.

The following deficiencies, comments, and/or recommendations were identified during the survey and should be addressed as applicable:

1. The system's cross connection control working program has improved, but files were not complete. Each backflow tester's competency certificate and the calibration record for the each test kit should be available for review. Backflow devices at the Jim Rogers site and Valley View Assisted Living Facility had been tested and repaired since the last sanitary survey. Rule 1200-5-1-.17(6) requires that records must be kept of all work that takes place in the cross connection control working program.

2. Rule 1200-05-01-.17(9) states that all community water systems shall be operated and maintained to provide minimum positive pressure of 20 psi throughout the distribution system. Review of system files indicates that there are several areas in the distribution system that are at or below the 20 psi requirement including Heavy Duty Road, Rebecca Drive, and McEntyre Road. The system experiences numerous leaks in galvanized and PVC water lines, which contributes to the low pressure problems. The system is restricting the addition of customers in these areas until the leaks are repaired. System personnel are actively responding to low pressure complaints by measuring pressure, repairing leaks, and replacing water mains. Currently, plans are underway to improve the distribution system and upgrade the Hardee's Pump Station to alleviate pressure problems. The system will notify this office on a continuing basis of progress made toward correcting this deficiency.

3. The system currently exceeds the 24 hours of water storage based on average daily demand. Your average demand was 874,000 gallons per day over the past year and you have 870,000 gallons of distribution storage. The design capacity of the system is 840 gallons per minute, which is 1,209,600 gallons per day and eighty percent of this capacity is 967,680 gallons. The average demand is approaching this eighty percent number. Since average demand has increased, additional storage should be considered in the near future. This recommendation is based on daily demands noted in the past 4 sanitary surveys along with an increase in customers. Distribution storage must be located so that the instantaneous demand can be met in all areas at any time.

4. Areas of rust and peeling paint were observed in the pipe gallery. This deficiency was cited during the past two sanitary surveys and is a violation of Rule 1200-5-1-.17(17). Also, the pump station located at the Hardee's Restaurant floods during rain events allowing water levels to reach piping and controls in the containment. It was explained during the survey, that plans are currently being made to rebuild the Hardee Pump station to correct the situation.

5. The last professional tank inspection for the Incline Tank was conducted on March 3, 2004. Rule 1200-5-1-.17(33) requires that distribution storage tanks must be professionally inspected every five years.

6. Rule 1200-5-1-.17(7) requires that the system have an Emergency Operations Plan (EOP) that addresses issues of security, and emergencies, including but not limited to: drought, flooding, prolonged freezing weather, loss of source, major fire, contamination to source, chemical release and major water main break. Call lists must contain current telephone numbers, chemical suppliers, etc. During the survey, it was noted that the EOP does not address drought situations. This deficiency was noted in the previous sanitary survey.

7. Rule 1200-5-1-.17(33) requires proper maintenance of water storage facilities. The Red Hill tank, the Herky tank and the Ketner Cove tank have recommendations for replacing interior/exterior coatings, installation of ladder gates, vent screens and caulking foundations in the professional inspection reports dated from 2004 and 2005. All of these deficiencies noted in the professional inspection reports still need to be addressed.

8. An inspection of the water treatment plant laboratory was performed. During the inspection, analyses for pH, free chlorine, temperature, alkalinity, hardness, orthophosphate, and fluoride were performed. All tests and reagents were in compliance with shelf life and calibration standards. Also, the turbidity monitoring capabilities of the system were examined and re-certified.

9. A construction start notice was not provided to this office, as required, for the Mount Calvary Road construction project consisting of 1,700 feet of six-inch waterline.

The required bacteriological sampling rate for Whitwell Water System will remain at eight samples per month based on 2,985 connections serving an estimated population of 7,433 people.

If you have any questions or need additional information, please contact David Bukley, Amy Francis, or me at this office. Our telephone number is (423) 634-5745.

Sincerely,

Gary K. Burriss, Manager
Division of Water Supply
Chattanooga Environmental Field Office

Enclosure

cc: Charles Tucker, City Manager, City of Whitwell
Leesa Head, Division of Water Supply, Nashville
Jason Campbell, Chief Operator, Whitwell Water System

National Water Information System: Web Interface

USGS Water Resources

Data Category: Surface Water | Geographic Area: Tennessee | GO

News New Real-Time and Site Web Services! - updated August 26, 2010

USGS Surface-Water Annual Statistics for Tennessee

The statistics generated from this site are based on approved daily-mean data and may not match those published by the USGS in official publications. The user is responsible for assessment and use of statistics from this site. For more details on why the statistics may not match, click here.

USGS 03571000 SEQUATCHIE RIVER NEAR WHITWELL, TN

Available data for this site Time-series: Annual statistics GO

Marion County, Tennessee Hydrologic Unit Code 06020004 Latitude 35°12'23.42", Longitude 85°29'49.68" NAD27 Drainage area 402 square miles Contributing drainage area 384.00 square miles Gage datum 632.73 feet above sea level NGVD29	**Output formats** HTML table of all data Tab-separated data Reselect output format

Water Year	00060, Discharge, cubic feet per second
1921	642.6
1922	974.3
1923	858.9
1924	709.0
1925	308.8

TAWC_RESP_CAPD_1DR_000004

1926	621.6
1927	911.0
1928	974.3
1929	1,168
1930	684.2
1931	367.5
1932	719.1
1933	851.8
1934	654.9
1935	622.3
1936	734.6
1937	773.8
1938	746.9
1939	753.0
1940	414.9
1941	369.9
1942	542.2
1943	741.8
1944	633.7
1945	637.3
1946	900.4
1947	673.8
1948	634.5
1949	1,140
1950	1,052
1951	792.3
1952	756.1
1953	549.7
1954	532.8
1955	683.8
1956	774.6
1957	833.9
1958	1,009

1959	547.0
1960	728.7
1961	881.4
1962	908.4
1963	699.4
1964	763.3
1965	745.9
1966	454.3
1967	657.6
1968	723.5
1969	537.5
1970	744.7
1971	698.9
1972	742.8
1973	1,284
1974	1,203
1975	920.6
1976	758.5
1977	679.3
1978	918.3
1979	900.2
1980	807.2
1981	304.9
1982	673.0
1983	885.7
1984	955.2
1985	538.5
1986	308.6
1987	747.4
1988	326.6
1989	1,251
1990	1,010
1991	1,085

1992	817.1
1993	946.6
1994	1,274
2002	783.8
2003	1,203
2004	864.3
2005	898.7
2006	471.2
2007	322.1
2008	432.2

** No Incomplete data have been used for statistical calculation

Questions about sites/data?
Feedback on this web site
Automated retrievals
Help

Top
Explanation of terms
Subscribe for system changes
News

Accessibility FOIA Privacy Policies and Notices

U.S. Department of the Interior | U.S. Geological Survey

Title: Surface Water data for Tennessee: USGS Surface-Water Annual Statistics
URL: http://waterdata.usgs.gov/tn/nwis/annual?

Page Contact Information: Tennessee Water Data Support Team
Page Last Modified: 2010-09-13 16:08:34 EDT
2.54 2.48 sdww02

TAWC_RESP_CAPD_1DR_000007

USGS
science for a changing world

USGS Home
Contact USGS
Search USGS

National Water Information System: Web Interface

USGS Water Resources

Data Category: Surface Water
Geographic Area: Tennessee GO

News New Real-Time and Site Web Services! - updated August 26, 2010

USGS Surface-Water Annual Statistics for Tennessee

The statistics generated from this site are based on approved daily-mean data and may not match those published by the USGS in official publications. The user is responsible for assessment and use of statistics from this site. For more details on why the statistics may not match, click here.

USGS 03571000 SEQUATCHIE RIVER NEAR WHITWELL, TN

Available data for this site: Time-series: Annual statistics GO

Marion County, Tennessee
Hydrologic Unit Code 06020004
Latitude 35°12'23.42", Longitude 85°29'49.68" NAD27
Drainage area 402 square miles
Contributing drainage area 384.00 square miles
Gage datum 632.73 feet above sea level NGVD29

Output formats

HTML table of all data
Tab-separated data
Reselect output format

Water Year	00060, Discharge, cubic feet per second
1921	642.6
1922	974.3
1923	858.9
1924	709.0
1925	308.8

TAWC_RESP_CAPD_1DR_000008

1926	621.6
1927	911.0
1928	974.3
1929	1,168
1930	684.2
1931	367.5
1932	719.1
1933	851.8
1934	654.9
1935	622.3
1936	734.6
1937	773.8
1938	746.9
1939	753.0
1940	414.9
1941	369.9
1942	542.2
1943	741.8
1944	633.7
1945	637.3
1946	900.4
1947	673.8
1948	634.5
1949	1,140
1950	1,052
1951	792.3
1952	756.1
1953	549.7
1954	532.8
1955	683.8
1956	774.6
1957	833.9
1958	1,009

1959	547.0
1960	728.7
1961	881.4
1962	908.4
1963	699.4
1964	763.3
1965	745.9
1966	454.3
1967	657.6
1968	723.5
1969	537.5
1970	744.7
1971	698.9
1972	742.8
1973	1,284
1974	1,203
1975	920.6
1976	758.5
1977	679.3
1978	918.3
1979	900.2
1980	807.2
1981	304.9
1982	673.0
1983	885.7
1984	955.2
1985	538.5
1986	308.6
1987	747.4
1988	326.6
1989	1,251
1990	1,010
1991	1,085

1992	817.1
1993	946.6
1994	1,274
2002	783.8
2003	1,203
2004	864.3
2005	898.7
2006	471.2
2007	322.1
2008	432.2
** No Incomplete data have been used for statistical calculation	

Questions about sites/data?
Feedback on this web site
Automated retrievals
Help

Top
Explanation of terms
Subscribe for system changes
News

Accessibility FOIA Privacy Policies and Notices

U.S. Department of the Interior | U.S. Geological Survey

Title: Surface Water data for Tennessee: USGS Surface-Water Annual Statistics
URL: http://waterdata.usgs.gov/tn/nwis/annual?

Page Contact Information: Tennessee Water Data Support Team
Page Last Modified: 2010-09-13 16:08:34 EDT
2.54 2.48 sdww02

FILE:
WATER-
Co.

STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
CHATTANOOGA ENVIRONMENTAL FIELD OFFICE
540 McCALLIE AVENUE, SUITE 550
CHATTANOOGA, TENNESSEE 37402
PHONE (423) 634-5745 STATEWIDE 1-888-891-8332 FAX (423) 634-6389

April 29, 2011

The Honorable Steve Hudson, Mayor
City of Whitwell
13671 Highway 28
Whitwell, Tennessee 37397

Re: Sanitary Survey
Whitwell Water System
P.W.S.I.D. No. 0000749
Marion County, Tennessee

Dear Mayor Hudson:

On April 18 and 25, 2011, Mohammed Faleh and Amy Francis conducted a sanitary survey of the Whitwell Water System. In accordance with the Sanitary Survey Manual for Community Public Water Supplies, your system earned a numerical rating of 97. With this score, the system will remain among Tennessee's APROVED public water supplies. A copy of the rating form is enclosed.

The following deficiencies, comments, and/or recommendations were identified during the survey and should be addressed as applicable:

1. The system currently does not meet the 24 hours of water storage requirement (Rule 1200-5-1-.17(14)) based on average daily demand. Your average demand was 898,000 gallons per day over the past year and you have 870,000 gallons of distribution storage. Since average demand has increased, additional storage capacity should be constructed in the near future. Distribution storage must be located so that the instantaneous demand can be met in all areas at any time. The system could meet the 24 hour storage capacity requirement by reducing its water loss rate (leaks) and thus reduce its average demand below 870,000 gallons per day.

2. Your emergency operations plan must be kept up-to-date for it to be effective in an emergency. It was noted that personnel names and phone numbers were out-dated. It was observed that the drought section needs more information in case of an emergency. A separate drought plan will be required for all public water systems. Further information will be sent to you to help develop this plan.

3. The design capacity of the system is 840 gallons per minute, which is 1,209,600 gallons per day and eighty percent of this capacity is 967,680 gallons. The average demand is approaching this eighty percent number. Whenever a public water system reaches eighty percent of the design capacity based on average daily demand usage, the system must obtain the services of a competent engineer to prepare plans for expansion.

4. Areas of rust and peeling paint were observed in the pipe gallery. This deficiency was cited during the past sanitary surveys and is a violation of Rule 1200-5-1-.17(17). Also, the pump station located at the Hardee's Restaurant floods during rain events allowing water levels to reach piping and controls in the containment. It was explained during the survey, that plans are currently being made to rebuild the Hardee Pump station to correct the situation.

5. Rule 1200-5-1-.17(33) requires proper maintenance of water storage facilities. The Red Hill tank, the Herky tank and the Ketner Cove tank have recommendations for replacing interior/exterior coatings, installation of ladder gates, vent screens and caulking foundations in the professional inspection reports dated from 2010 and 2011. All of these deficiencies noted in the professional inspection reports still need to be addressed.

6. An inspection of the water treatment plant laboratory was performed. During the inspection, analyses for pH, free chlorine, temperature, alkalinity, hardness, phosphate, and fluoride were performed. All tests and reagents were in compliance with shelf life and calibration standards. Also, the turbidity monitoring capabilities of the system were examined and re-certified.

The required bacteriological sampling rate for Whitwell Water System will remain at eight samples per month based on 2,755 connections serving an estimated population of 6,860 people.

If you have any questions or need additional information, please contact Mohammed Faleh, Amy Francis, or me at this office. Our telephone number is (423) 634-5745.

Sincerely,

Gary K. Burriss

Gary K. Burriss, Manager
Division of Water Supply
Chattanooga Environmental Field Office

Enclosure

cc: Leesa Head, Division of Water Supply, Nashville
Charles Tucker, City Manager, City of Whitwell
Denny Long, Chief Operator, Whitwell Water System

C.T.

STATE OF TENNESSEE
DEPARTMENT OF ENVIRONMENT AND CONSERVATION
CHATTANOOGA ENVIRONMENTAL FIELD OFFICE
540 McCALLIE AVENUE, SUITE 550
CHATTANOOGA, TENNESSEE 37402
PHONE (423) 634-5745 STATEWIDE 1-888-891-8332 FAX (423) 634-6389

May 4, 2012

The Honorable Steve Hudson, Mayor
City of Whitwell
13671 Highway 28
Whitwell, Tennessee 37397

Re: Sanitary Survey
Whitwell Water System
P.W.S.I.D. No. 0000749
Marion County, Tennessee

Dear Mayor Hudson:

On April 24, 2012, David Bukley and Amy Francis conducted a sanitary survey of the Whitwell Water System. In accordance with the Sanitary Survey Manual for Community Public Water Supplies, your system earned a numerical rating of 96. With this score, the system will remain among Tennessee's APROVED public water supplies. A copy of the rating form is enclosed.

The following deficiencies, comments, and/or recommendations were identified during the survey and should be addressed as applicable:

1. The system currently meets the 24 hours of water storage requirement (Rule 1200-5-1-.17(14)) based on average daily demand. Your average demand was 805,000 gallons per day over the past year and you have 870,000 gallons of distribution storage. Additional storage capacity should be considered for the future. Distribution storage must be located so that the instantaneous demand can be met in all areas at any time. The system's operators are commended for their efforts in locating and repairing leaks in the distribution water lines. This should be continued in order to reduce the water loss rate and maintain the average demand below 870,000 gallons per day.

2. Some areas of rust and peeling paint were observed in the pipe gallery. Most of the piping has been cleaned and painted; however, one large pipe is still rusty and needs painting. The operator stated that there are plans for painting this pipe in the near future. This deficiency was cited during the past sanitary survey and remains a violation of Rule 1200-5-1-.17(17) until this pipe is painted.

3. Rule 1200-5-1-.17(33) requires proper maintenance of water storage facilities. The Red Hill tank, the Herky tank and the Ketner Cove tank have recommendations for replacing interior/exterior coatings, installation of ladder gates, vent screens and caulking foundations in the professional inspection reports dated from 2010 and 2011. All of these deficiencies noted in the professional inspection reports still need to be addressed. The system must immediately inspect and replace any damaged or missing screens. Also, it was observed that trees have begun to encroach on the fencing and to touch the tanks. The trees need to be cut to maintain the integrity of the fencing and the tanks.

4. Review of cross connection files revealed that information pertaining to the testing of backflow prevention devices for the Elementary, Middle and High Schools was missing. Rule 1200-5-1-.17(6) requires that backflow prevention devices are to be tested annually.

5. For the months of September and October 2011, the system incurred non-acute maximum contaminant level (MCL) bacteriological violations. Two bacteriological samples were tested positive for each month. Infraction of the rule occurs when systems collecting fewer than 40 samples per month have more than one compliance sample that tests total coliform positive.

6. Rule 1200-5-1-.17(41)(a) requires daily verification of bench-top turbidimeters. A review of the water treatment plant files showed that the daily calibration was not performed on March 30, 2012.

7. An inspection of the water treatment plant laboratory was performed. During the inspection, analyses for pH, free chlorine, temperature, alkalinity, hardness, phosphate, and fluoride were performed. All tests and reagents were in compliance with shelf life and calibration standards. Also, the turbidity monitoring capabilities of the system were examined and re-certified.

8. The required bacteriological sampling rate for Whitwell Water System will remain at eight samples per month based on 2,752 connections serving an estimated population of 6,824 people.

If you have any questions or need additional information, please contact David Bukley, Amy Francis, or me at this office. Our telephone number is (423) 634-5745.

Sincerely,

Gary K. Burriss

Gary K. Burriss, Manager
Division of Water Supply
Chattanooga Environmental Field Office

Enclosure

cc: Leesa Head, Division of Water Supply, Nashville
Charles Tucker, City Manager, City of Whitwell
Denny Long, Chief Operator, Whitwell Water System

Sanitary Survey Rating

System: WHITWELL WATER DEPARTMENT

Date: APRIL 24, 2012

I. System Management and Operation (94)

	Requirement	Points Range	Deduction	Comments
A.	Record Keeping 1200-5-1-.20	(0)	Narrative	✓
B.	Construction Projects 1200-5-1-.05, 1200-5-1-.17	(1-5)		✓
C.	Submission of Monthly Operations Reports 1200-5-1-.17	(0)	Narrative	✓
D.	Reporting Requirements 1200-5-1-.18	(4-30)		✓
E.	Public Notification 1200-5-1-.19	(3-10)		✓
F.	Facility Maintenance Fee	(0)	Narrative	✓
G.	Enforcement – T.C.A. §68-221-701 et seq.	(4-10)		✓
H.	Emergency Operations Plan 1200-5-1-.17	(3)		✓

Deficiency Subtotal [redacted]

2. Operator Compliance (23)

	Requirement	Points Range	Deduction	Comments
A.	Certified Operator - Plant and Distribution System 1200-5-1-.17(1) and 1200-5-3-.04	(3-15)		DENNY LONG

Deficiency Subtotal [redacted]

3. Source (25)

	Requirement	Points Range	Deduction	Comments
A.	Source Adequacy 1200-5-1-.02, .05, .16, .17(13) and .34(3)	(3-5)		✓
B.	Intake 1200-5-1-.05, .17	(2)		✓

C.	Wellhead/Springbox Construction 1200-5-1-.05(12), .16 and .17(3) and (16)	(2)		NA
D.	Source Protection Plans 1200-5-1-.34	(1-2)		✓

Deficiency Subtotal

4. Treatment (153)

	Requirement	Points Range	Deduction	Comments
A.	Aerator 1200-5-1-.05, .17	(2)		NA
B.	Chemicals / Chemical Feeders 1200-5-1-.05 (8) and .17, .36	(2)		✓
C.	Mixing 1200-5-1-.02, .05, .17	(2)		✓
D.	Flocculation 1200-5-1-.02, .05, .17	(2)		✓
E.	Sedimentation 1200-5-1.02, .05, .17	(2)		✓
F.	Filtration / Alternative Technology 1200-5-1-.17(12) and (27)	(2-30)		✓
G.	Re-Wash / Filter-to-Waste 1200-5-1-.17(35)	(2)		✓
H.	Turbidimeters / Calibration 1200-5-1-.05(11), .17, .31, .39	(2-4)	-2	Daily verification requirement Not met on 3/30/2012.
I.	Disinfection 1200-5-1-.02, .17, .31, .36	(2-30)		✓
J.	Disinfection Contact Time 1200-5-1-.02, .17, .31	(2-4)		✓
K.	Master Meter 1200-5-1.17(2) and (3)	(1-2)		✓
L.	Maintenance of Equipment, Buildings and Grounds 1200-5-1-.02, .17(3), (17) and (19)	(1)	-1	Pipe Gallery still has piping in need of painting
M.	Laboratory Facilities 1200-5-1-.02, .14, .17(3)	(1-3)		✓
N.	Safety 1200-5-1-.02	(2)		✓
O.	Sludge Handling/Backwash Handling 1200-5-1-.05	(2)		✓
P.	Sanitary Conditions 1200-5-1-.17(17)	(2)		✓
Q.	Fluoridation Techniques 1200-5-1-.06, .12, .17	(2)		✓
R.	Design Capacity 1200-5-1-.05(10)	(2-4)		✓
S.	Filter Backwash Recycling 1200-5-1-.31(9)	(1)		✓

Deficiency Subtotal -3

5. Monitoring, Data Verification and Compliance (175)

	Requirement	Points Range	Deduction	Comments
A.	Laboratory-Process Monitoring (excluding Turbidity and Chlorine Residual) 1200-5-1-.17(3)	(2)		✓
B.	Bacteriological Monitoring	(2-6)		✓
C.	Bacteriological Compliance 1200-5-1-.06	(4-7)	-8	Non-Acute MCL September and October of 2011.
D.	Turbidity Monitoring	(2-3)		✓
E.	Turbidity Compliance	(4-7)		✓
F.	Chlorine Residual Monitoring 1200-5-1-.17, .31, .36	(2-3)		✓
G.	Primary Chemicals Monitoring	(2-3)		✓
H.	Primary Chemicals Compliance	(4)		✓
I.	Lead and Copper Monitoring 1200-5-1-.33	(2-3)		✓
J.	Lead and Copper Action Level 1200-5-1-.33	(3-5)		✓
K	Disinfection/Disinfection By-Products and Precursors Monitoring 1200-5-1-.36, .37, .38	(2-3)		✓
L.	Disinfection/Disinfection By-Products and Precursors Compliance 1200-5-1-.06, .36	(2-30)		✓
M.	Secondary Chemicals 1200-5-1-.12	(2)		✓
N.	Secondary Chemicals Compliance 1200-5-1-.12	(3)		✓
O.	Cryptosporidium Monitoring 1200-5-1-.39	(0)	Narrative	✓

Deficiency Subtotal -8

6. Finished Water Storage (25)

	Requirement	Points Range	Deduction	Comments
A.	Adequate Storage 1200-5-1-.17(14)	(2-4)	-0	ADDITIONAL STORAGE SHOULD BE CONSIDERED IN THE FUTURE
B.	Inspection and Maintenance of Reservoirs, Tanks and Clearwell 1200-5-1-.17(16), (17), (33) and (34)	(1-10)	-10	SYSTEM STILL NEEDS TO PROVIDE MAINTENANCE TO MOST OF THE STORAGE TANKS

Deficiency Subtotal -10

7. Pumps, Pump Facilities and Controls (18)

	Requirement	Points Range	Deduction	Comments
A.	Pump Facilities 1200-5-1-.17(9) and (13)	(1-4)		✓
B.	Maintenance of Pumping Equipment 1200-5-1-.17(13)	(1-3)		✓
	Deficiency Subtotal		0	

8. Distribution System and Cross Connection Controls (86)

	Requirement	Points Range	Deduction	Comments
A.	Notification, Inspection, Disinfection and Sample Collection of New or Existing Facilities 1200-5-1-.17(8), (19)	(3-5)		✓
B.	Flushing Program / Blow Offs 1200-5-1-.17(10) and (23)	(3-4)		✓
C.	Fire Hydrants 1200-5-1-.17(18)	(0)	Narrative	✓
D.	Adequate Pressure 1200-5-1-.17(9)	(5)		✓
E.	Map of Distribution System 1200-5-1-.17(15)	(3)		✓
F.	Approved Cross Connection Policy or Ordinance and Plan 1200-5-1-.17(6)	(4)		✓
G.	Working Cross Connection Program 1200-5-1-.17(6)	(3-9)	-5	SYSTEM DID NOT HAVE RECORDS INDICATING WHERE THE BACKFLOW PREVENTION DEVICES AT THE ELEMENTARY, MIDDLE, AND HIGH SCHOOLS WERE ANNUALLY TESTED.
H.	Unaccounted Water Loss	(0)	Narrative	
	Deficiency Subtotal		-5	
	Total Deficiency Points		-23	
	Overall Rating		96	
	Inspector's Signature			J. David Rukley Emily P. Frances

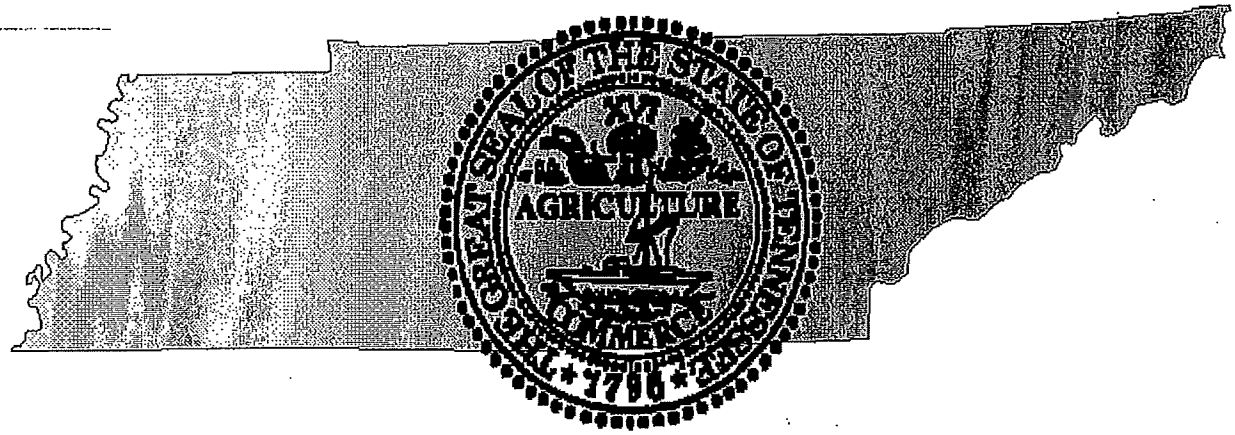
Additional Comments/Explanation:

599 - 23 = 576 ; 576 ÷ 599 = 0.961 % ; SCORE ⇒ 96

INVESTIGATIVE AUDIT REPORT

CITY OF WHITWELL

JULY 1, 2008, THROUGH OCTOBER 31, 2010



State of Tennessee

Comptroller of the Treasury
Department of Audit
Division of Municipal Audit

TAWC_RESP_CAPD_1DR_0000020

STATE OF TENNESSEE

Justin P. Wilson
Comptroller

COMPTROLLER OF THE TREASURY

STATE CAPITOL
NASHVILLE, TENNESSEE 37243-9034
PHONE (615) 741-2501

August 15, 2011

Honorable Mayor and Members of the
Board of Commissioners
City of Whitwell
13671 Highway 28
Whitwell, TN 37397

Mayor and Board of Commissioners:

Presented herewith is the report on our investigative audit of selected records of the City of Whitwell. This investigative audit focused on the period July 1, 2008, through October 31, 2010, and was primarily limited to a review of disbursements. However, when the examination warranted, this scope was expanded.

Section 9-2-102, *Tennessee Code Annotated,* requires that the Comptroller of the Treasury prescribe a uniform system of bookkeeping designating the character of books, reports, receipts and records, and the method of keeping same, in all state, county and municipal offices, including utility districts, which handle public funds. This code section also requires that all officials adopt and use the prescribed system. The Comptroller has prescribed a minimum system of recordkeeping for municipalities, which is detailed in the *Internal Control and Compliance Manual for Tennessee Municipalities* combined with Chapters 1-7 of *Governmental Accounting, Auditing, and Financial Reporting.* The purpose of our audit was to determine the extent of the entity's compliance with certain laws and regulations, including those in the above-mentioned manuals.

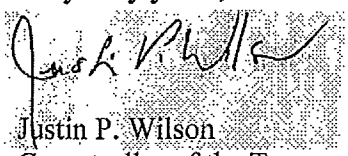
Our investigative audit revealed that the former city recorder, Robin Nipper, apparently charged personal purchases to credit cards issued in the name of the city. The former recorder made online payments from the city bank account for these personal charges totaling at least $9,100. In addition, the former city recorder apparently issued a duplicate payroll payment to herself in the amount of $1,029. Our investigative audit also revealed that the former police chief, Ronnie Davis, Jr., apparently charged personal purchases to a credit card totaling $4,525 issued in the name of the city. These matters were referred to the local district attorney general. On August 8, 2011, the Marion County Grand Jury indicted Robin Nipper on one count of Official Misconduct and one count of Theft over $10,000. The Marion County Grand Jury also

indicted Ronnie Davis, Jr., on one count of Official Misconduct and one count of Theft over $1,000.

The findings and recommendations in this report also relate to those conditions that we believe warrant your attention. All responses to each of the findings and recommendations are included in the report.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy is available for public inspection in our office and may be viewed at www.comptroller1.state.tn.us.

Very truly yours,



Justin P. Wilson
Comptroller of the Treasury

STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF MUNICIPAL AUDIT

Justin P. Wilson
Comptroller of the Treasury

BANK OF AMERICA PLAZA
414 UNION STREET, SUITE 1100
NASHVILLE, TENNESSEE 37243-1402
PHONE (615) 532-4460
FAX (615) 532-4499

Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

August 15, 2011

Mr. Justin P. Wilson
Comptroller of the Treasury
State Capitol
Nashville, TN 37243-9034

Dear Mr. Wilson:

As part of our ongoing process of examining the records of municipalities, we have completed our investigative audit of selected records of the City of Whitwell. This investigative audit focused on the period July 1, 2008, through October 31, 2010, and was primarily limited to a review of disbursements. However, when the examination warranted, this scope was expanded.

Section 9-2-102, *Tennessee Code Annotated*, requires that the Comptroller of the Treasury prescribe a uniform system of bookkeeping designating the character of books, reports, receipts and records, and the method of keeping same, in all state, county and municipal offices, including utility districts, which handle public funds. This code section also requires that all officials adopt and use the prescribed system. The Comptroller has prescribed a minimum system of recordkeeping for municipalities, which is detailed in the *Internal Control and Compliance Manual for Tennessee Municipalities* combined with Chapters 1-7 of *Governmental Accounting, Auditing, and Financial Reporting*. The purpose of our audit was to determine the extent of the entity's compliance with certain laws and regulations, including those in the above-mentioned manuals.

Our investigative audit revealed that the former city recorder, Robin Nipper, apparently charged personal purchases to credit cards issued in the name of the city. The former recorder made online payments from the city bank account for these personal charges totaling at least $9,100. In addition, the former city recorder apparently issued a duplicate payroll payment to herself in the amount of $1,029. Our investigative audit also revealed that the former police chief, Ronnie Davis, Jr., apparently charged personal purchases to a credit card totaling $4,525 issued in the name of the city. These matters were referred to the local district attorney general. On August 8, 2011, the Marion County Grand Jury indicted Robin Nipper on one count of Official Misconduct and one count of Theft over $10,000. The Marion County Grand Jury also indicted Ronnie Davis, Jr., on one count of Official Misconduct and one count of Theft over $1,000.

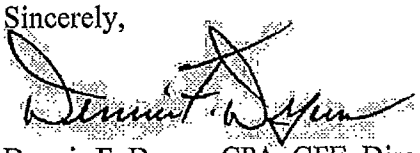
Mr. Justin P. Wilson
Comptroller of the Treasury
August 15, 2011

Our examination also resulted in findings and recommendations related to the following:

1. Inadequate separation of duties
2. No comprehensive written purchasing policy adopted
3. Failure to establish and follow policies regarding credit cards
4. Inadequate support for disbursements
5. Payment of overdraft charges
6. Unnecessary payment for Internet services
7. Former city recorder sold vacation leave back to the city without authority
8. Failure to maintain complete inventory records of high-risk, moveable equipment
9. No comprehensive written travel policy

In addition to our findings and recommendations, we are also providing management's response. If after your review, you have any questions, I will be happy to supply any additional information which you may request.

Sincerely,



Dennis F. Dycus, CPA, CFE, Director
Division of Municipal Audit

INVESTIGATIVE AUDIT OF SELECTED RECORDS OF THE CITY OF WHITWELL FOR THE PERIOD JULY 1, 2008, THROUGH OCTOBER 31, 2010

LEGAL ISSUES

1. **ISSUE:** **Personal charges by city recorder totaling $9,102 made on city credit cards paid with city funds**

Our investigative audit revealed that the former city recorder, Robin Nipper, apparently charged personal purchases to credit cards issued in the name of the city. The former recorder made online payments from the city bank account for these personal charges totaling at least $9,100[1].

Auditors determined that the city had a credit card account with two credit cards. One of the cards was in Ms. Nipper's name and the other was in the former police chief's name. (Refer to Legal Issue 2.) The former recorder began making nonmunicipal charges with this city card as early as June 2008. Those charges were made from vendors which clearly were not acceptable for lawful municipal purposes, such as GameStop, Aeropostale, Hot Topic, and Dish Network[2]. Rather than pay for these charges with a city check, the former recorder paid for these charges with city funds via online payment.

The former recorder did maintain statements and, in some instances, invoices on file for this card. However, state auditors could not locate invoices for most of these personal charges in city records. In a few instances, Ms. Nipper made handwritten notations on the statements indicating those charges were to be reimbursed.

Our investigative audit determined that the former recorder did make periodic payments to the city for her personal charges totaling $1,709. However, she repeatedly made personal charges that far exceeded these payments. Subsequent to the beginning of our investigative audit, the former recorder made additional reimbursements to the city of $7,386.

In interviews with state auditors, the former recorder admitted she made the personal charges on the credit card and that these charges had not been authorized by her supervisor or anyone else.

[1] The majority of these charges were to the city's American Express account; one item was charged to the city's Walmart account, which was paid via city check.
[2] The city used Charter cable television service.

2. **ISSUE:** **Personal charges by former police chief totaling $4,525 made on city credit card paid with city funds**

Our investigative audit revealed that the former police chief, Ronnie Davis, Jr., apparently charged personal purchases to a credit card issued in the name of the city. Those charges were made from vendors which clearly were not acceptable for lawful municipal purposes, such as Abercrombie, ChristianBook.com, and ACT[3] Programs.

The former police chief made a few payments to the city totaling $1,708 for his personal charges. However, he repeatedly made personal charges that far exceeded these payments. Subsequent to the beginning of our investigative audit, the former police chief made an additional reimbursement to the city totaling $4,500.

In interviews with state auditors, the former police chief admitted he made the personal charges on the credit card; however, he claimed the former city manager authorized him to make personal charges on the city credit card as long as he reimbursed the city. There was no documentation to support this claim and in an interview with state auditors, the former city manager denied authorizing the former police chief to make personal charges to the city credit card.

3. **ISSUE:** **Duplicate payroll payment to former recorder totaling $1,029**

Our investigative audit revealed that on one occasion, Ms. Nipper issued a duplicate payroll payment to herself in the gross amount of $1,029. Employees were paid every two weeks, and it was Ms. Nipper's responsibility to compile and calculate the city's payroll payments. She also prepared and signed the payroll checks. However, city records revealed that in May 2009, Ms. Nipper issued herself two checks covering the same pay period. Following an interview with state auditors, she reimbursed the city $392, the net amount she improperly received.

Amount Apparently Misappropriated by Former City Recorder	
Source	**Amount**
Personal credit card charges paid for with city funds	$ 9,102
Extra payroll check	1,029
Total Loss	$10,131
Reimbursed prior to investigative audit	$ 1,709
Reimbursed after investigative audit	7,778
Total Reimbursed	$ 9,487

[3] A not-for-profit organization that offers college entrance exams.

charges that were clearly not for a valid municipal purpose and would have been regarded as suspicious even after a cursory review.

c) Even when credit card statements were available, documentation, including original invoices and charge slips, were not always on file. As a result, records were insufficient to determine if the city received the benefit of many purchases.

The *Internal Control and Compliance Manual for Tennessee Municipalities*, page 61, states the policy should:

> ... designate individuals who are authorized to make purchases with municipal debit or credit cards. Clearly define the types of purchases permitted to be made using debit or credit cards. Such purchases must be approved in the same manner as any other purchase. If municipal officials authorize the use of credit and/or debit cards, the number of cards maintained should be kept to a minimum and should be properly accounted for. A record of the current holder(s)/user(s) should be maintained in the municipality's files. ***Personal charges should be strictly prohibited.*** [Emphasis added.]

RECOMMENDATION:

To ensure only authorized, permissible charges are made on city credit cards, municipal officials should formulate clear, comprehensive credit card policies and procedures.

MANAGEMENT'S RESPONSE:

Honorable Mayor and Members of the Board of Commissioners:

We concur. The City of Whitwell has established a system wherein all credit card purchases now have sales receipts and purchase orders attached to credit card statements. We now use Fuelman cards for the police department, fire department, and the water department. The Fuelman receipts are matched up to the statements to ensure that expenses are properly accounted for.

4. **FINDING: Inadequate support for disbursements**

The municipality's files did not include adequate, supporting documentation for each disbursement. For many disbursements, the files contained no documentation. For most credit card charges, when there was documentation, it routinely consisted of only a statement. As detailed in Legal Issues 1 and 2, some charges were clearly not for valid municipal purposes. However, there were other charges to the city credit card which,

based on the limited information in city files, auditors could not determine whether the purchases made were for a valid municipal purpose. These included fuel charges, among other things. The *Internal Control and Compliance Manual for Tennessee Municipalities*, pages 63–64, state:

> Municipal officials should ensure ... that supporting documentation is filed alphabetically by vendor or by date paid.... **All disbursements, regardless of the accounting procedures, must be supported by invoices, cash tickets or other adequate supporting documentation. The documentation should be sufficient to determine that the expenditure was for a municipal purpose. (Statements are not adequate supporting documentation.)**

Page 63 requires that the related documentation accompany checks presented for approval and signing.

Section 6-56-112, *Tennessee Code Annotated*, states, "All expenditures of money made by a municipality must be made for a lawful municipal purpose."

RECOMMENDATION:

To document that each disbursement was for a valid municipal purpose, officials should ensure that adequate supporting documentation is maintained in the municipality's files in accordance with the *Internal Control and Compliance Manual for Tennessee Municipalities*. Before signing a check, authorized individuals should review adequate supporting documentation to determine that the disbursement is for a valid municipal purpose.

MANAGEMENT'S RESPONSE:

Honorable Mayor and Members of the Board of Commissioners:

We concur. The City of Whitwell has established a practice which is in compliance with the recommendation.

Recorder:

Response is the same as that of the mayor and board of commissioners.

5. **FINDING: Payment of overdraft charges**

Our review of city bank statements indicated that due to insufficient funds, the city incurred service charges on a routine basis. In fact, over $6,200 in overdraft fees were added to two of the city's bank accounts in the three years ended October 2010. The Charter of the City of Whitwell, Chapter 18, requires the recorder to certify that sufficient funds are available or will be available before any expenditure is made. Chapter 19 allows the mayor and board of commissioners to appropriate and expend money only for lawful corporate or public purposes. Chapter 22 requires that the recorder install and maintain an efficient system of accounting. Section 6-56-112, *Tennessee Code Annotated*, states, "All expenditures of money made by a municipality must be made for a lawful municipal purpose."

RECOMMENDATION:

To ensure that public funds are used wisely, the mayor and members of the board of commissioners should hire competent and capable employees who are conscientious in their management of city money. City personnel should ensure adequate funds are available to pay debts prior to incurring any obligation.

MANAGEMENT'S RESPONSE:

Honorable Mayor and Members of the Board of Commissioners:

We concur. The City of Whitwell, through the city manager, has hired a city recorder with an accounting degree and business bookkeeping experience.

Recorder:

Response is the same as that of the mayor and board of commissioners.

6. **FINDING: Unnecessary payment for internet services**

The city paid over $2,200 for apparently unnecessary internet services. The city used AOL and MSN dial-up Internet service until switching to a DSL Internet vendor in 2008. However, the city continued to pay over $40 per month to AOL and MSN for their services as well. Section 6-56-112, *Tennessee Code Annotated*, states, "All expenditures of money made by a municipality must be made for a lawful municipal purpose." It is the mayor and members of the board of commissioners' responsibility to ensure that city staff uses taxpayer funds prudently and sensibly. It is difficult to identify a benefit to the city from paying for Internet services that were not needed.

RECOMMENDATION:

To ensure that public funds are used wisely, the mayor and members of the board of commissioners should prevent unnecessary and wasteful expenditures.

MANAGEMENT'S RESPONSE:

Honorable Mayor and Members of the Board of Commissioners:

We concur. The City of Whitwell terminated the payments to the different internet servers at the time the American Express card was canceled.

7. **FINDING:** **Former city recorder sold vacation leave back to the city without authority**

During the period December 1, 2008, through March 4, 2010, the former city recorder sold a total of 120 hours of vacation leave back to the city at a total cost of $1,305. However, there was no provision in the city's personnel policy allowing for the sale of vacation leave. In addition, budgeted payroll amounts could be exceeded when vacation leave is purchased from employees.

RECOMMENDATION:

To prevent abuse, avoid misunderstandings, and to avoid exceeding the payroll budget, city officials should ensure that city guidelines are followed. Any disbursement that is not permitted by city policy should be forbidden.

MANAGEMENT'S RESPONSE:

Honorable Mayor and Members of the Board of Commissioners:

We concur. The City of Whitwell is amending the personnel policy to prohibit vacation and sick time to be accrued. Any unused, accrued vacation or sick time will be forfeited if not used by the calendar year end.

Recorder:

Response is the same as that of the mayor and board of commissioners.

8. **FINDING: Failure to maintain complete inventory records of high-risk, moveable equipment**

City officials did not ensure that complete inventory records of high-risk, moveable property such as cameras and computers were maintained, or that all property purchased was available for municipal use. Auditors discovered that a digital camera purchased using a city credit card was not available for city use at city hall. In addition, many of these types of items were not marked or tagged to identify them as city property. The *Internal Control and Compliance Manual for Tennessee Municipalities*, page 72, states:

> Municipal officials should require that a record of moveable, high-risk, sensitive property ... be established and maintained. An annual physical inventory should be performed ... All such items should be tagged or marked to identify them as municipal property immediately following the purchase of such items.

RECOMMENDATION:

To safeguard and account for high-risk, movable property, city officials should ensure that an accurate and complete inventory of this property be maintained. A physical inventory should be performed at least annually and documentation of that inventory should be maintained. In addition, all property should be identified (tagged or marked) as belonging to the city.

MANAGEMENT'S RESPONSE:

Honorable Mayor and Members of the Board of Commissioners:

We concur. The City of Whitwell is in the process of finalizing the inventory of city equipment and property which will be available for inspection at each yearly audit.

9. **FINDING: No comprehensive written travel policy adopted**

The mayor and the members of the board of commissioners failed to adopt a comprehensive written travel or expense reimbursement policy. Some city employees were reimbursed $50 per month for using their personal cell phones for city business. However, there was no board-approved policy allowing this practice. Similarly, the former city recorder charged fuel for her personal vehicle to the city credit card apparently for city-related use, but she did not keep a record of mileage driven for city purposes. An approved travel or expense reimbursement policy would allow reimbursement only for actual, documented city-related miles driven. The *Internal Control and Compliance Manual for Tennessee Municipalities*, page 65, states that municipalities should adopt a written travel policy that requires expenses for

reimbursement to be reported on a standardized form in sufficient detail to determine allowability.

RECOMMENDATION:

To prevent unauthorized reimbursement payments and avoid the possible tax ramifications raised by the payment of undocumented expenses, the mayor and members of the board of commissioners should adopt and enforce compliance with a comprehensive written travel policy.

MANAGEMENT'S RESPONSE:

Honorable Mayor and Members of the Board of Commissioners:

We concur. The City of Whitwell is in the process of adopting a travel policy to address this finding.

IMPORTANT NOTICE ABOUT YOUR DRINKING WATER

City of Whitwell Water System Failed To Meet Treatment Requirements

The City of Whitwell Water System recently violated a Federal drinking water standard. Although this was not an emergency, you as a customer, you have a right to know what happened, what you should do, and what was done to correct the situation.

We routinely monitor your water for turbidity (cloudiness). This tells us whether we are effectively filtering the water supply. A water sample for the month of December 2009, exceeded 1.0. Although the turbidity levels are relatively low, is one sample could be a concern. We consulted with the Tennessee Department of Water Supply about the problem and were advised about treatment techniques and public notification.

What should you do?

- **You do not need to boil your water or take other actions.** This was a treatment technique violation; we do not know of any contamination, and none of our testing has shown disease-causing organisms in the drinking water.

- People with severely compromised immune systems, infants, and some elderly may be at increased risk. These people should seek advice about drinking water from health care providers. General guidelines on ways to lessen the risk of infection by microbes are available from the EPA Safe Drinking Water Hotline at 1(800) 426-4791 or from http://.epa.gov/safewater/dwhealth.html.

What does this mean?

Turbidity has no known health effects. However, turbidity can interfere with disinfections and provide a medium for microbial growth. Turbidity may indicate the presence of disease causing organisms. These organisms include bacteria, viruses, and parasites, which can cause systems such as nausea, cramps, diarrhea, and associated headaches. However, drinking water is not the only cause for these systems. If you experience any of these symptoms and they persist, you may want to seek medical advice.

What happened? What is being done?

A problem occurred with the treatment process at the water plant. The extreme flood caused problems with the chemical doses.

For more information, please contact Jason Campbell at 423-658-5615.

Please share this information with everyone who may drink this water, including those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses. You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by the City of Whitwell Water System. State Water System ID # 0000749.
Date distributed 1-25-09.

City of Whitwell
Whitwell, Tennessee
Audit Report
June 30, 2010

City of Whitwell, Tennessee
Table of Contents
June 30, 2010

INTRODUCTORY SECTION – Unaudited:
- Roster of Board Members and Management Officials ..... a

FINANCIAL SECTION:
- Independent Auditors' Report ..... 1 – 2
- Basic Financial Statements:
  - Government – wide Financial Statements:
    - Statement of Net Assets 3
    - Statement of Activities 4
  - Fund Financial Statements:
    - Balance Sheet – Governmental Funds 5
    - Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets 6
    - Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 7
    - Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 8
    - Statement of Net Assets – Proprietary Fund 9
    - Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Fund 10
    - Statement of Cash Flows – Proprietary Fund 11
    - Budgetary Comparison Schedule – General Fund 12-13
    - Notes to Financial Statements 15-28

REQUIRED SUPPLEMENTAL INFORMATION – Unaudited:
- Schedule of Funding Progress for the City of Whitwell 30

OTHER SUPPLEMENTAL INFORMATION:
- Nonmajor Governmental Funds 32
- Combining Balance Sheet – Nonmajor Governmental Funds 33
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds 34
- Budgetary Comparison Schedule – Drug Fund 35-36
- Budgetary Comparison Schedule – Senior Center 37-38
- Budgetary Comparison Schedule – State Street Aid 39-40
- Schedule of Changes in Taxes Receivable 41
- Schedule of Tax Rates and Assessments 41
- Schedule of Utility Statistical Data 42
- Schedule of Unaccounted for Water 42
- Schedule of Transfers 43
- Schedule of Cash 44
- Schedule of Federal and State Financial Assistance 45
- Long – Term Debt and Debt Service Requirements – Governmental Funds 46
- Long – Term Debt and Debt Service Requirements – Proprietary Fund 47

OTHER REPORTS SECTION:
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 48-49
- Schedule of Findings and Responses 50-62

Roster of Board Members and Management Officials

Chris Morrison	Mayor
Jean Rountree	Vice Mayor
Doug Campbell	Commissioner
Harry Holland	Commissioner
Wayne Powell	Commissioner
Robin Nipper	City Recorder
Charles Tucker	City Manager

TAWC_RESP_CAPD_1DR_000037

BEAN, RHOTON & KELLEY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
300 SOUTH JEFFERSON STREET, SUITE A, WINCHESTER, TN 37398

Office: 931-967-0611
Fax: 931-967-4784

www.brkcpa.com

Members of American Institute of
Certified Public Accountants,
Tennessee Society of CPA's,
Association of Government Accountants

Independent Auditors' Report

The Honorable Mayor and Board of Commissioners
City of Whitwell, Tennessee

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Whitwell, Tennessee, as of and for the year ended June 30, 2010, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Whitwell, Tennessee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Certain financial documentation was unavailable or incomplete due to overall lack of controls in the financial processes of the City. We were thus unable to properly test certain financial areas for City of Whitwell, Tennessee. Therefore, the amounts that would be reported in the financial statements are not reasonably determinable. Additionally, an investigative audit conducted by the State of Tennessee Division of Municipal Audit revealed an apparent misappropriation of funds which is further discussed in Note 16.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Whitwell, Tennessee, as of June 30, 2010, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2012 on our consideration of the City of Whitwell, Tennessee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The City has not presented management's discussion and analysis. The management's discussion and analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Schedule of Funding Progress on page 30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Whitwell, Tennessee's financial statement as a whole. The introductory section and the schedules listed in the table of contents as other supplemental information are presented for the purposes of additional analysis and are not a required part of the financial statements. The schedules listed in the table of contents as other supplemental information were subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, for the reasons stated in the third paragraph above, the information is not fairly stated in all material respects in relation to the financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Bean, Rhoton & Kelley, PLLC
March 22, 2012

City of Whitwell, Tennessee
Statement of Net Assets
June 30, 2010

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 326.96	$ 29,902.55	$ 30,229.51
Receivables (net)	138,258.35	90,939.67	229,198.02
Internal balances (net)	(169,880.38)	169,880.38	0.00
Other assets	123,053.95	4,500.00	127,553.95
Restricted cash	13,348.49	0.00	13,348.49
Restricted certificates of deposit	62,754.32	195,003.50	257,757.82
Capital assets (Note 4):			
Land	5,000.00	6,061.00	11,061.00
Other capital assets, net of depreciation	399,826.36	2,739,997.70	3,139,824.06
Total capital assets	404,826.36	2,746,058.70	3,150,885.06
Total assets	$ 572,688.05	$ 3,236,284.80	$ 3,808,972.85
LIABILITIES			
Cash overdrafts	$ 21,985.46	$ 21,318.01	$ 43,303.47
Accounts payable and accrued expenses	55,602.59	106,923.93	162,526.52
Deferred revenue	139,906.99	0.00	139,906.99
Long - term liabilities (Note 6)			
Due within one year	24,628.24	52,600.00	77,228.24
Due in more than one year	58,527.35	742,479.75	801,007.10
Total liabilities	$ 300,650.63	$ 923,321.69	$ 1,223,972.32
NET ASSETS			
Invested in capital assets, net of related debt	$ 321,670.77	$ 1,950,978.95	$ 2,272,649.72
Restricted by bond covenants	0.00	195,003.50	195,003.50
Restricted for specific expenditures	51,091.17	0.00	51,091.17
Unrestricted	(100,724.52)	166,980.66	66,256.14
Total net assets	$ 272,037.42	$ 2,312,963.11	$ 2,585,000.53

See accompanying notes to financial statements.

City of Whitwell, Tennessee
Statement of Activities
For the Year Ended June 30, 2010

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Assets: Governmental Activities	Net (Expenses) Revenue and Changes in Net Assets: Business -type Activities	Net (Expenses) Revenue and Changes in Net Assets: Total
Primary government:							
Governmental activities:							
General government	$ 291,350.25	$ 17,438.81	$ 7,046.00	$ 0.00	$ (266,865.44)	$ 0.00	$ (266,865.44)
Public safety:							
Police	474,088.97	44,542.74	3,000.00	0.00	(426,546.23)	0.00	(426,546.23)
Fire	30,025.57	0.00	2,365.85	0.00	(27,659.72)	0.00	(27,659.72)
State street aid	77,878.62	0.00	43,931.24	0.00	(33,947.38)	0.00	(33,947.38)
Senior center	23,462.68	0.00	18,741.00	0.00	(4,721.68)	0.00	(4,721.68)
Total governmental activities	896,806.09	61,981.55	75,084.09	0.00	(759,740.45)	0.00	(759,740.45)
Business-type activities:							
Water utilities	1,092,063.69	1,142,289.75	0.00	66,012.00	0.00	116,238.06	116,238.06
Total business-type activities	1,092,063.69	1,142,289.75	0.00	66,012.00	0.00	116,238.06	116,238.06
Total primary government	$ 1,988,869.78	$ 1,204,271.30	$ 75,084.09	$ 66,012.00	(759,740.45)	116,238.06	(643,502.39)
General revenues:							
Taxes:							
Property taxes					121,819.17	0.00	121,819.17
Franchise taxes (fees)					37,458.47	0.00	37,458.47
Sales tax - General					302,705.82	0.00	302,705.82
State beer tax					822.62	0.00	822.62
Local beer tax					70,401.21	0.00	70,401.21
State income tax					4,423.63	0.00	4,423.63
State excise tax					4,680.50	0.00	4,680.50
TVA replacement tax					18,260.86	0.00	18,260.86
Ad valoreum taxes					8,536.79	0.00	8,536.79
Other taxes					3,564.66	0.00	3,564.66
Other					56,240.22	14,281.67	70,521.89
Unrestricted investment income					1,658.52	2,454.18	4,112.70
Total general revenues and transfers					630,572.47	16,735.85	647,308.32
Change in net assets					(129,167.98)	132,973.91	3,805.93
Net assets - beginning of year, as previously stated					434,488.98	2,179,989.20	2,614,478.18
Restatement (Note 10)					(33,283.58)	0.00	(33,283.58)
Net assets - beginning of year, as restated					401,205.40	2,179,989.20	2,581,194.60
Net assets - end of year					$ 272,037.42	$ 2,312,963.11	$ 2,585,000.53

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000041

City of Whitwell, Tennessee
Balance Sheet
Governmental Funds
June 30, 2010

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash	$ 326.96	$ 76,102.81	$ 76,429.77
Property taxes receivables, net	137,194.35	0.00	137,194.35
Other receivables	0.00	1,064.00	1,064.00
Due from other funds	0.00	4,011.43	4,011.43
Total assets	$ 137,521.31	$ 81,178.24	$ 218,699.55
LIABILITIES AND FUND BALANCES			
Liabilities:			
Cash overdrafts	$ 21,985.46	$ 0.00	$ 21,985.46
Accounts payable	18,025.84	21,543.97	39,569.81
Accrued expenses	15,296.93	735.85	16,032.78
Due to other funds	173,891.81	0.00	173,891.81
Deferred revenue	139,906.99	0.00	139,906.99
Total liabilities	369,107.03	22,279.82	391,386.85
Fund balances:			
Unreserved	(231,585.72)	58,898.42	(172,687.30)
Total fund balances	(231,585.72)	58,898.42	(172,687.30)
Total liabilities and fund balances	$ 137,521.31	$ 81,178.24	$ 218,699.55

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000042

City of Whitwell, Tennessee
Reconciliation of the Balance Sheet of Governmental
Funds to the Statement of Net Assets
June 30, 2010

Total fund balances per fund financial statements	$	(172,687.30)
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets, net of depreciation, are not reported in this fund financial statement because they are not current financial resources, but they are reported in the statement of net assets.		404,826.36
The City has an equity interest in a joint venture. This investment is not a current financial resource and therefore is not reported in the statement of net assets.		123,053.95
Certain liabilities (such as notes payable) are not reported in this fund financial statement because they are not due and payable within the current period, but they are presented in the Statement of Net Assets.		(83,155.59)
Net assets for governmental activities	$	272,037.42

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000043

City of Whitwell, Tennessee
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2010

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	$ 121,819.17	$ 0.00	$ 121,819.17
Ad valoreum tax	8,536.79	0.00	8,536.79
Franchise taxes	37,458.47	0.00	37,458.47
Gasoline tax	0.00	43,931.24	43,931.24
Sales tax - general	302,705.82	0.00	302,705.82
Local beer tax	70,401.21	0.00	70,401.21
State beer tax	822.62	0.00	822.62
State income tax	4,423.63	0.00	4,423.63
State excise tax	4,680.50	0.00	4,680.50
TVA replacement tax	18,260.86	0.00	18,260.86
City streets and transport	3,564.66	0.00	3,564.66
Fees and fines	44,018.39	766.75	44,785.14
Licenses and permits	15,375.09	0.00	15,375.09
Fire department revenue	2,365.85	0.00	2,365.85
Police salary supplement	3,000.00	0.00	3,000.00
Grant revenue	0.00	16,941.00	16,941.00
Park revenue	9,109.72	0.00	9,109.72
Investment earnings	31.28	1,627.24	1,658.52
Other	54,907.05	1,800.00	56,707.05
Total revenues	701,481.11	65,066.23	766,547.34
EXPENDITURES			
Current:			
General government	174,355.78	0.00	174,355.78
Police	456,417.21	0.00	456,417.21
Streets	0.00	77,878.62	77,878.62
Senior center	0.00	23,462.68	23,462.68
Library	37,539.39	0.00	37,539.39
Parks and recreation	37,442.27	0.00	37,442.27
Fire	11,295.89	0.00	11,295.89
Drug	0.00	560.69	560.69
Debt Service:			
Principal	0.00	30,780.31	30,780.31
Interest and other charges	0.00	6,135.42	6,135.42
Capital outlays	31,288.03	0.00	31,288.03
Total expenditures	748,338.57	138,817.72	887,156.29
(Deficiency) of revenues over expenditures	(46,857.46)	(73,751.49)	(120,608.95)
OTHER FINANCING SOURCES (USES)			
Transfers in	12,449.14	36,915.73	49,364.87
Transfers out	(36,915.73)	12,449.14	(24,466.59)
Total other financing sources and uses	(24,466.59)	49,364.87	24,898.28
Net change in fund balances	(71,324.05)	(24,386.62)	(95,710.67)
Fund balances- beginning of year, as previously reported	(115,070.58)	106,892.32	(8,178.26)
Restatement (Note 10)	(45,191.09)	1,291.00	(43,900.09)
Fund balances - beginning of year, as restated	(160,261.67)	108,183.32	(52,078.35)
Fund balances- ending	$ (231,585.72)	$ 83,796.70	$ (147,789.02)

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000044

City of Whitwell, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2010

Net change in total fund balances per fund financial statements	$	(120,608.95)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in this fund financial statement because they use current financial resources, but they are presented as assets in the Statement of Activities and depreciated over their estimated economic lives. The amount by which capital outlays are reported in the Governmental Funds is less than depreciation for the year:		(40,430.11)
Capital outlays: $31,288.03		
Depreciation: ($71,718.14)		
The City's increase in equity in the joint venture is not recorded in the governmental funds until the funds are transferred to the City.		1,090.77
The issuance of long - term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds:		
Note principal retirement $30,780.31		30,780.31
Change in net assets of governmental activities	$	(129,167.98)

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000045

City of Whitwell, Tennessee
Statement of Net Assets
Proprietary Fund
June 30, 2010

	Water and Sewer Fund	Totals
ASSETS		
Current assets:		
Cash and cash equivalents	$ 29,902.55	$ 29,902.55
Receivables, net of bad debt allowance	90,939.67	90,939.67
Inventories	4,500.00	4,500.00
Due from other funds	169,880.38	169,880.38
Total current assets	295,222.60	295,222.60
Restricted Assets:		
Investments in certificates of deposit, restricted by bond covenants	195,003.50	195,003.50
Total restricted assets	195,003.50	195,003.50
Noncurrent assets:		
Capital assets:		
Land	6,061.00	6,061.00
Buildings and equipment	6,004,673.68	6,004,673.68
Less accumulated depreciation	(3,264,675.98)	(3,264,675.98)
Total noncurrent assets	2,746,058.70	2,746,058.70
Total assets	$ 3,236,284.80	$ 3,236,284.80
LIABILITIES		
Current liabilities:		
Cash overdrafts	$ 21,318.01	$ 21,318.01
Accounts payable	38,989.74	38,989.74
Accrued liabilities	28,784.19	28,784.19
Current maturities of long-term debt	52,600.00	52,600.00
Other current liabilities	39,150.00	39,150.00
Total current liabilities	180,841.94	180,841.94
Long-term liabilities:		
Long-term debt, net of current maturities	742,479.75	742,479.75
Total long-term liabilities	742,479.75	742,479.75
Total liabilities	$ 923,321.69	$ 923,321.69
NET ASSETS		
Invested in capital assets	$ 1,950,978.95	$ 1,950,978.95
Restricted by bond covenants	195,003.50	195,003.50
Unrestricted	166,980.66	166,980.66
Total net assets	$ 2,312,963.11	$ 2,312,963.11

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000046

City of Whitwell, Tennessee
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Fund
For the Year Ended June 30, 2010

	Water and Sewer Fund	Totals
OPERATING REVENUES		
Charges for services	$ 1,142,289.75	$ 1,142,289.75
Miscellaneous	14,281.67	14,281.67
Total operating revenues	1,156,571.42	1,156,571.42
OPERATING EXPENSES		
Contractual services	26,086.81	26,086.81
Chemicals	59,368.21	59,368.21
Employee benefits	64,964.89	64,964.89
Salaries and wages	354,929.79	354,929.79
Payroll taxes	33,113.89	33,113.89
Insurance	113,290.11	113,290.11
Utilities	93,742.84	93,742.84
Repairs and maintenance	42,683.14	42,683.14
Other supplies and expenses	128,298.19	128,298.19
Depreciation	150,998.40	150,998.40
Total operating expenses	1,067,476.27	1,067,476.27
Operating income	89,095.15	89,095.15
NONOPERATING REVENUES (EXPENSES)		
Interest expense	(24,587.42)	(24,587.42)
Grant revenue	66,012.00	66,012.00
Interest and investment revenue	2,454.18	2,454.18
Total nonoperating revenue (expenses)	43,878.76	43,878.76
Change in net assets	132,973.91	132,973.91
Total net assets- beginning	2,179,989.20	2,179,989.20
Total net assets- ending	$ 2,312,963.11	$ 2,312,963.11

See accompanying notes to financial statements.

City of Whitwell, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2010

	Water and Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 1,137,668.34	$ 1,137,668.34
Insurance payments	(29,161.62)	(29,161.62)
Payments to employees	(558,565.72)	(558,565.72)
Utilities / telephone	(93,742.84)	(93,742.84)
Payments to suppliers	(188,997.83)	(188,997.83)
Other receipts (payments)	(110,671.64)	(110,671.64)
Net cash provided by operating activities	156,528.69	156,528.69
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisitions of capital assets	(234,321.37)	(234,321.37)
Grant proceeds	205,896.55	205,896.55
Principal paid on capital debt	(157,000.00)	(157,000.00)
Interest paid on capital debt	(24,587.42)	(24,587.42)
Net cash (used) by capital and related financing activities	(210,012.24)	(210,012.24)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	2,454.18	2,454.18
Net cash provided by investing activities	2,454.18	2,454.18
Net decrease in cash and cash equivalents	(51,029.37)	(51,029.37)
Balances- beginning of the year	80,931.92	80,931.92
Balances- end of the year	$ 29,902.55	$ 29,902.55
RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	89,095.15	89,095.15
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	150,998.40	150,998.40
Change in assets and liabilities:		
Receivables, net	(28,912.04)	(28,912.04)
Accounts and other payables	(33,224.16)	(33,224.16)
Accrued expenses	(21,428.66)	(21,428.66)
Net cash provided by operating activities	$ 156,528.69	$ 156,528.69

See accompanying notes to financial statements.

City of Whitwell, Tennessee
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2010

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	$ 130,400.00	$ 130,400.00	$ 121,819.17	$ (8,580.83)
Franchise taxes	32,000.00	32,000.00	37,458.47	5,458.47
State taxes	427,348.00	427,348.00	395,135.23	(32,212.77)
In lieu of taxes	12,000.00	12,000.00	18,260.86	6,260.86
Grant revenue	78,400.00	78,400.00	3,000.00	(75,400.00)
Licenses and permits	16,500.00	16,500.00	15,375.09	(1,124.91)
Interest and investment revenue	300.00	300.00	31.28	(268.72)
Police revenue	58,700.00	58,700.00	43,775.99	(14,924.01)
Fire department revenue	1,100.00	1,100.00	2,365.85	1,265.85
Park revenue	25,000.00	25,000.00	14,240.50	(10,759.50)
Miscellaneous revenue	5,000.00	5,000.00	50,018.67	45,018.67
Transfers from other funds	0.00	0.00	12,449.14	12,449.14
Total revenues	786,748.00	786,748.00	713,930.25	(72,817.75)
EXPENDITURES				
General government	158,870.00	158,870.00	174,355.78	(15,485.78)
Public safety	441,082.00	441,082.00	467,713.10	(26,631.10)
Library	25,961.00	25,961.00	37,539.39	(11,578.39)
Parks	43,217.00	43,217.00	37,442.27	5,774.73
Grants	74,000.00	74,000.00	0.00	74,000.00
Capital outlay	18,640.00	18,640.00	31,288.03	(12,648.03)
Debt service	24,978.00	24,978.00	36,915.73	(11,937.73)
Total expenditures	786,748.00	786,748.00	785,254.30	1,493.70
Deficiency of revenues over expenditures	0.00	0.00	(71,324.05)	(71,324.05)
Fund balance - beginning of year, as previously reported	(115,070.58)	(115,070.58)	(115,070.58)	0.00
Restatement (Note 10)	(45,191.09)	(45,191.09)	(45,191.09)	0.00
Fund balance - beginning of year, as restated	(160,261.67)	(160,261.67)	(160,261.67)	0.00
Fund balance - end of year	$ (160,261.67)	$ (160,261.67)	$ (231,585.72)	$ (71,324.05)

(continued)

City of Whitwell, Tennessee
Budgetary Comparison Schedule - General Fund (continued)
For the Year Ended June 30, 2010

	General Fund
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 713,930.25
Differences - Budget to GAAP	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.	(12,449.14)
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 701,481.11
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 785,254.30
Differences - Budget to GAAP	
Transfers to debt service are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(36,915.73)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 748,338.57

TAWC_RESP_CAPD_1DR_000050

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting methods and procedures adopted by the City of Whitwell conform to accounting principles generally accepted in the United States of America as applied to governmental entities. The following notes to the financial statements are an integral part of the City's basic financial statements.

Financial Reporting Entity

The City follows the standards promulgated by GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units,* to define the reporting entity. The financial statements include all operations over which the City is financially accountable. The City has not identified any entities which would be component units.

Joint Venture

Powell's Crossroads-Whitwell Industrial Complex (PCWIC) is a joint venture of the City of Whitwell, Tennessee. The City, in conjunction with the Town of Powell's Crossroads, participates in a joint venture to operate and maintain an industrial complex in their vicinity. The Board of the PCWIC is composed of four members, the mayor and one commissioner of each participant. Financial information for PCWIC can be obtained from the Town of Powell's Crossroads, Alvin York Highway, Whitwell, Tennessee, 37397. PCWIC has no liabilities as of June 30, 3010, and has assets of property and cash to be used for its intended purpose.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of activities) report information on all of the City's activities. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as *general revenues.* The effect of interfund activity has been removed from the government-wide financial statements.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due in the governmental fund financial statements.

TAWC_RESP_CAPD_1DR_000052

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

Property taxes, state shared revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period using the criteria specified in the paragraph above. All other revenue items are considered to be measurable and available only when cash is received by the government.

Governmental Funds are those through which most governmental functions of the City are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The government reports the following major governmental funds:

General Fund – This fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Additionally, the City reports the following non-major governmental funds:

Debt Service Fund – This fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

Special Revenue Funds are established to account for specific revenues that are legally restricted to expenditure for specific purposes. The City has presented the following major special revenue funds:

Drug Fund - This fund is used to account for drug fines received and usage of those monies to further drug investigations.

Senior Center Fund - This fund is used to account for funds received and expended for the senior citizens center.

State Street Aid Fund - This fund is used to account for street taxes received and usage of those monies to maintain state streets.

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Assets. The City has presented the following major proprietary fund:

Water and Sewer Fund – This fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long – term debt principal and interest for water debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds.

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the City applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities.

TAWC_RESP_CAPD_1DR_000053

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

Proprietary funds distinguish operating revenues and expenses from non – operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary fund include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non – operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Statement of Cash Flows

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

Capital Assets, Depreciation, and Amortization

The City's property, plant, equipment and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. Proprietary capital assets are also reported in the respective fund financial statements. Donated assets are stated at their estimated fair value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation has been provided over estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Buildings/Mains	30-40 years
Improvements	10-20 years
Equipment	3-10 years
Furniture and Fixtures	3-10 years

The City implemented GASB 34 requirements as a Phase 3 government, and has elected not to retroactively apply requirements to their fixed assets/ infrastructure.

TAWC_RESP_CAPD_1DR_000054

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting

As set forth in the City Charter, the City Council adopts an annual budget of the General Fund, Proprietary Funds, and Special Revenue Funds. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund. The budget for the Proprietary Funds are adopted under a basis consistent with GAAP, except that certain capital expenses and non-operating income and expense items are not considered. The City Recorder is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures/expenses must be approved by the City Council.

All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.

The official City budget for June 30, 2010, was prepared for adoption for the General and Special Revenue Funds by May 7, 2009. The budget was formerly adopted by the Board of Aldermen after three readings at duly advertised public meetings. The final reading of the budget was passed as amended on August 8, 2009.

NOTE 2 – CASH AND CASH EQUIVALENTS

The City is authorized to invest in the following types of securities and indebtedness, in accordance with governing statues:

(1) Bonds, notes, treasury bills or similar types of indebtedness to the United States.

(2) Non-convertible debt including Federal Home Loan Bank, Federal National Mortgage Association, Federal Farm Credit Bank, and Student Loan Marketing Association.

(3) Other obligations not specified above which provide guaranteed principal and interest by the United States or any of its agencies.

(4) Repurchase agreements which involve obligations of the United States or its agencies, provided the term of the repurchase agreement does not extend beyond the maturity date of the obligation and the market value of the security exceeds the cost of the security.

(5) Money market funds invested in any of the aforementioned securities.

As a means of limiting its exposure to losses resulting from rising interest rates, the City's usual policy is to invest in certificates of three years or less. The exposure to interest rate changes is presented using the weighted average maturity method. Its policy is to limit exposure to interest rate risk by requiring sufficient liquidity in the investment portfolio. The City's investments experienced no significant fluctuations in fair value during the year.

The City's policies limit deposits and investments to those instruments allowed by applicable state laws. State statutes require that all deposits with financial institutions must be collateralized by securities whose market value is equal to 105% of the value of the uninsured deposits. The deposits must be covered by federal deposit insurance or the Tennessee Bank Collateral Pool, by collateral held by the City's agent in the City's name, or by Federal Reserve Banks acting as third party agents. State statutes also authorize the types of investments in which the City may participate. The City limits its investments to certificates of deposit and savings and money market accounts with local banks and the State of Tennessee local government pooled investment fund.

TAWC_RESP_CAPD_1DR_000055

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

The City's policies are designed to maximize its earnings, while protecting the security and providing maximum liquidity, in accordance with all applicable state laws. The State of Tennessee Local Government Investment Pool is a 2a7-like pool, which is not rated.

The City's deposits at year-end were covered by federal depository insurance, the Tennessee Bank Collateral Pool, or by collateral held by the City's agent in the City's name. The carrying amount of total cash deposits at June 30, 2010, less petty cash in the amount of $1,450.00, is an overage of ($14,523.96).

NOTE 3 – RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUES

Significant business-type receivables include amounts due from customers primarily for utility services. These receivables are due within thirty days. Business-type receivables report accounts receivable net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of accounts receivable which have been past due for more than 60 days. Related amounts are shown as follows:

Accounts receivable	$ 130,537.78
Less: Allowance of uncollectible accounts	(39,598.11)
Net accounts receivable	$ 90,939.67

The General Fund reported $139,906.99 in deferred revenues, all of which consisted of deferred property taxes, and $137,194.35 in receivables, which consisted of the following:

Property taxes receivable	$ 141,287.55
Less: Allowance of uncollectible accounts	(4,093.20)
Net accounts receivable	$ 137,194.35

Additionally, the Senior Center reported $1,064.00 in grants receivable.

Total receivables in the amount of $229,198.02 consist of the previously mentioned $90,939.67 from business - type activities and $138,258.35 from the Governmental Funds above.

TAWC_RESP_CAPD_1DR_000056

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2010, was as follows:

	Beginning Balances	Increase	Decreases	Ending Balances
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 5,000.00	$ 0.00	$ 0.00	$ 5,000.00
Total capital assets not being depreciated	$ 5,000.00	$ 0.00	$ 0.00	$ 5,000.00
Other capital assets:				
Buildings and improvements	234,960.45	0.00	0.00	234,960.45
Equipment	456,170.57	499.98	0.00	456,670.55
Vehicles	395,501.84	30,788.05	40,360.00	385,929.89
Total other capital assets	1,086,632.86	31,288.03	40,360.00	1,077,560.89
Less accumulated depreciation for:				
Buildings	133,313.00	1,654.51	0.00	134,967.51
Equipment	220,822.79	39,998.15	0.00	260,820.94
Vehicles	292,240.60	30,065.48	40,360.00	281,946.08
Total accumulated depreciation	646,376.39	71,718.14	40,360.00	677,734.53
Other capital assets, net	440,256.47	(40,430.11)	0.00	399,826.36
Governmental activities capital assets, net	$ 445,256.47	$ (40,430.11)	$ 0.00	$ 404,826.36

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Governmental activities:	
General government	$33,762.89
Police	17,111.07
Fire	18,729.68
Parks & recreation	2,114.50
Total depreciation expense – governmental activities	$71,718.14

TAWC_RESP_CAPD_1DR_000057

NOTE 4 – CAPITAL ASSETS (continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities				
Capital assets not being depreciated:				
Land	$ 6,061.00	$ 0.00	$ 0.00	$ 6,061.00
Construction in progress	407,217.61	94,436.82	501,654.43	0.00
Total capital assets not being depreciated	413,278.61	94,436.82	501,654.43	6,061.00
Other capital assets:				
Buildings	64,363.87	0.00	0.00	64,363.87
Water plant	1,931,382.91	0.00	0.00	1,931,382.91
Water lines	3,262,338.50	501,654.43	0.00	3,763,992.93
Vehicles & equipment	244,933.97	0.00	0.00	244,933.97
Total other capital assets	5,503,019.25	501,654.43	0.00	6,004,673.66
Less accumulated Depreciation for:				
Building	39,581.78	2,145.46	0.00	41,727.24
Water plant	1,286,296.34	48,528.54	0.00	1,334,824.88
Water lines	1,590,320.30	80,765.02	0.00	1,671,085.32
Vehicles & equipment	197,479.16	19,559.38	0.00	217,308.54
Total accumulated depreciation	3,113,677.58	150,998.40	0.00	3,264,675.98
Other capital assets, net	2,389,341.67	350,656.03	0.00	2,739,997.68
Business-type activities Capital assets, net	$ 2,802,620.28	$ 445,092.85	$ 501,654.43	$ 2,746,058.70

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Business-type activities:	
Water and sewer	$ 150,998.40
Total depreciation expense – Business-type activities	$ 150,998.40

NOTE 5 – COMPENSATED ABSENCES

The City has a policy of compensated vacation from 5 to 20 days, annually, based upon years of service. In the event of termination, an employee is paid for unused vacation leave. The City's obligation for this benefit is reflected as follows:

Full-time employees earn 4 hours of compensated sick leave for each month of service. As sick leave is not eligible for payment upon termination, no liability is recorded in these financial statements.

Summarized below are the accrued vacation leave liabilities as of June 30, 2010:

General Fund	$ 6,888.47
Water and Sewer Fund	11,228.49
Total Accrued Vacation	$ 18,116.96

TAWC_RESP_CAPD_1DR_000058

NOTE 6 – LONG – TERM DEBT

Governmental Activities:
Debt of governmental funds reported in the government-wide financial statements represents amounts not expected to be paid with expendable, available resources, and consists of the following:

Capital lease obligation, for purchase of fire pumper, payable to Kansas State Bank in annual installments of $14,233, including interest at 5.4%, through July 2012	$ 39,164.21
Capital lease obligation, for purchase of Boom Mower and New Holland tractor, payable to PNC Equipment Finance in monthly installments of $1,131.74, including interest at 4.49% through November 2013	43,991.38
	$ 83,155.59

The following is a summary of changes in long – term debt during the 2010 fiscal year:

	Beginning Balance	Adjustments and Additions	Adjustments and Retirements	Ending Balance
Kansas State Bank	$ 49,185.40	$ 1,937.31	$ 11,928.50	$39,164.21
PNC Equipment Finance	53,026.31	0.00	9,034.93	43,991.38
Chrysler Financial	9,786.88	0.00	9,786.88	0.00
Total	$ 111,998.59	$ 1,937.31	$ 30,750.31	$83,155.59

A summary of annual debt service requirements at June 30, 2010 for Governmental Funds is as follows:

Fiscal Year	Principal	Interest
2011	$ 24,628.24	$ 3,186.10
2012	25,780.94	2,033.40
2013	26,987.72	826.62
2014	5,758.69	67.74
Total	$ 83,155.59	$ 6,113.86

TAWC_RESP_CAPD_1DR_000059

NOTE 6 – LONG – TERM DEBT (continued)

Business-Type Activities:
Debt reported in the waterworks fund, a primary government proprietary fund, consists of the following:

Bonds:	
Water Revenue and Tax Bonds, Series 1975, payable in variable annual installments, including interest at 5.0%, through October, 2014	$ 98,000.00
Water Revenue and Tax Bonds, Series 1981, payable in variable annual installments, including interest at 5.0% through July, 2021	300,000.00
Water Revenue and Tax Bonds, Series 1981A, payable in variable annual installments, including interest at 5.0% through March 2021	79,000.00
Water Revenue and Tax Bonds, Series 2006, payable in monthly installments of $1,689, including interest at 5.0%, through June, 2042	318,079.75
	$ 795,079.75

The following is a summary of changes in long – term debt during the 2010 fiscal year:

	Beginning Balance	Adjustments and Additions	Adjustments and Retirements	Ending Balance
Series 1975	$ 120,000.00	$ 0.00	$ 22,000.00	$ 98,000.00
Series 1981	320,000.00	0.00	20,000.00	300,000.00
Series 1981A	84,000.00	0.00	5,000.00	79,000.00
Series 2006	318,079.75	0.00	0.00	318,079.75
TML Loan	110,000.00	0.00	110,000.00	0.00
Total	$ 952,079.75	$ 0.00	$157,000.00	$795,079.75

A summary of annual debt service requirements at June 30, 2010 for the Proprietary Fund is as follows:

Fiscal Year	Principal	Interest
2011	$ 52,600.00	$ 39,943.00
2012	53,800.00	37,268.00
2013	60,100.00	34,443.00
2014	61,400.00	31,318.00
2015	36,600.00	28,918.00
2016-2020	217,050.00	113,890.00
2021-2025	81,400.00	66,140.00
2026-2030	48,000.00	53,340.00
2031-2035	62,400.00	38,940.00
2036-2042	121,729.75	22,708.00
Total	$ 795,079.75	$466,908.00

TAWC_RESP_CAPD_1DR_000060

NOTE 7 – INTERFUND TRANSACTIONS

Individual fund receivables and payables are attributed to charges between funds that are outstanding at June 30, 2010. Interfund balances are expected to be paid during the following fiscal year. Any residual balances outstanding between the governmental activities and business -- type activities are reported in the government – wide financial statements as "internal balances".

Fund	Receivables	Payables
Major Funds:		
General Fund	$ 0.00	$ 173,891.81
Water & Sewer Fund	169,880.38	0.00
Nonmajor Funds:		
State Street Aid Fund	4,011.43	0.00
Total	$ 173,891.81	$ 173,891.81

NOTE 8 – FUND BALANCES AND NET ASSETS

A summary of changes in fund balances follows:

	Beginning Fund Balance July 1, 2008	Excess/ (Deficit) of Revenues over Expenditures	Transfers/ Other Fund Balance Additions/ (Deletions)	Ending Fund Balance June 30, 2009
General Fund:				
Unreserved:	$ (115,070.58)	$ (71,324.05)	$ (45,191.09)	$ (231,585.72)
Total	$ (115,070.58)	$ (71,324.05)	$ (45,191.09)	$ (231,585.72)
Special Revenue Funds:				
Drug Fund	$ 5,113.95	$ 206.06	$ 0.00	$ 5,320.01
Senior Center	11,237.93	(4,721.68)	1,291.00	7,807.25
State Street Aid	90,540.44	(45,771.16)	0.00	45,771.16
Total	$ 106,892.32	$ (50,286.78)	$ 1,291.00	$ 58,898.42
Water and Sewer Fund:				
Total Net Assets	$ 2,179,989.20	$ 132,973.91	$ 0.00	$ 2,312,963.11

NOTE 9 – RESTRICTED NET ASSETS

Certain proceeds of the enterprise fund are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Certain revenues are restricted by state statute to specific expenditures. Restricted assets in the government-wide statement of net assets consist of $195,003.50 is restricted by bond covenants, $45,771.16 is restricted to expenditures for city streets, and $5,320.01 is restricted for drug investigation and enforcement.

TAWC_RESP_CAPD_1DR_000061

NOTE 10 – RESTATEMENT

During 2010, certain matters were noted which required restatement of the prior year. The Governmental Activities, General Fund, and Senior Center were restated to correctly account for adjustments to various receivable and liability accounts which pertained to prior fiscal years.

The following summarizes the aforementioned adjustment to net assets at July 1, 2009:

	Governmental Activities
Net assets - beginning of year, as previously reported	$ 434,488.98
Restatements, as discussed above	(33,283.58)
Net assets - beginning of year as restated	$ 401,205.40

	General Fund
Fund balance - beginning of year, as previously reported	$ (115,070.58)
Restatements, as discussed above	(45,191.09)
Fund balance - beginning of year as restated	$ (160,261.67)

	Senior Center
Fund balance - beginning of year, as previously reported	$ 11,237.93
Restatements, as discussed above	1,291.00
Fund balance - beginning of year as restated	$ 12,528.93

NOTE 11 – DEFICIT FUND BALANCE AND EXPENDITURES IN EXCESS OF BUDGET

The City of Whitwell's actual expenditures exceeded the amount appropriated in the final budget. This practice is contrary to state statutes, which require all expenditures of the general and special revenue funds be authorized by the governing body.

For 2010, the following funds over expended budgetary fund balances as follows:

Fund	Budget	Actual	Overage
General Fund	$(160,261.67)	$(231,585.72)	$(71,324.05)
Senior Center	12,528.93	7,807.25	(4,721.68)
State Street Aid	92,040.44	45,771.16	(46,269.28)

At June 30, 2010, the following funds had a deficit fund balance:

General Fund	$(231,585.72)

TAWC_RESP_CAPD_1DR_000062

NOTE 12 – PROPERTY TAXES

Property tax levies for the current year are based on $.5474 per hundred of assessed valuation of property located in the City. Property is assessed by the Assessor of Property in Marion County. Property taxes are levied and collected by the City. Property taxes are levied for the calendar year each October. They are payable immediately and become past due on March 1 of the succeeding year. By April 1 of the following year, the delinquent property taxes should be filed with the office of the Marion County Clerk and Master.

NOTE 13 – PENSION PLAN

Employees of the City of Whitwell are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with ten years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979 become vested after ten years of service and members joining prior to July 1, 1979 were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapter 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Political subdivisions such as the City of Whitwell participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to Tennessee Treasury Department, Consolidated Retirement System, 10th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at http://www.treasury.state.tn.us/tcrs/PS/.

Funding Policy

The City of Whitwell requires employees to contribute 5.0 percent of earnable compensation.

The City of Whitwell is required to contribute at an actuarially determined rate; the rate for the fiscal year ending June 30, 2010 was 3.32% of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Whitwell is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ending June 30, 2010, the City of Whitwell's annual pension cost of $18,175 to TCRS was equal to the City of Whitwell's required and actual contributions. The required contribution was determined as part of the July 1, 2007 actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of 3.0 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The City of Whitwell's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, which established contribution rates effective July 1, 2010.

TAWC_RESP_CAPD_1DR_000063

NOTE 13 – PENSION PLAN (continued)

Annual Pension Cost (continued)

Trend Information

Fiscal Year Ending	Annual Pension Cost(APC)	Percentage of APC Contributed	Net Pension Obligation
June 30, 2010	$ 18,175	100.00%	$ 0.00
June 30, 2009	$ 17,239	100.00%	$ 0.00
June 30, 2008	$ 21,388	100.00%	$ 0.00

Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 91.29% percent funded. The actuarial accrued liability for benefits was $0.87 million, and the actuarial value of assets was $0.79 million, resulting in an unfunded actuarial accrued liability (UAAL) of $0.08 million. The covered payroll (annual payroll of active employees covered by the plan) was $0.49 million, and the ratio of the UAAL to the covered payroll was 15.44% percent.

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

The annual required contribution (ARC) was calculated using the aggregate actuarial cost method. Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and this information is intended to serve as a surrogate for the funded status and funding progress of the plan.

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) – (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 01, 2009	$794	$870	$76	91.29%	$490	15.44%
July 01, 2007	$731	$704	($27)	103.84%	$424	- 6.37%

NOTE 14 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts' theft of, damage to and destruction of assets; errors and omissions; and natural disasters, which are covered by insurance. There have been no significant reductions in insurance coverage during the year ended June 30, 2010. Settlements have not exceeded this commercial coverage in any of the past three fiscal years.

TAWC_RESP_CAPD_1DR_000064

NOTE 15 – COMMITMENTS AND CONTINGENCIES

The City of Whitwell participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the City of Whitwell has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City of Whitwell, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 16 – SUBSEQUENT EVENTS

The State of Tennessee's Division of Municipal Audit conducted an investigative audit of selected records of the City of Whitwell which focused on the period July 1, 2008 through October 31, 2010, and issued their report dated August 15, 2011. The report revealed that the former city recorder apparently charged personal purchases to credit cards issued in the name of the City. The former recorder made online payments from the City bank account for these personal charges totaling at least $9,100. In addition, the former city recorder apparently issued a duplicate payroll payment to herself in the amount of $1,029. The investigative audit also revealed that the former police chief apparently charged personal purchases to a credit card totaling $4,525 issued in the name of the City. These matters were referred to the local district attorney general. On August 8, 2011, the Marion County Grand Jury indicted the former city recorder on one count of Official Misconduct and one count of Theft over $10,000. The Marion County Grand Jury also indicted the former police chief on one count of Official Misconduct and one count of Theft over $1,000. A complete copy of the investigative report can be found at www.comptroller1.state.tn.us.

TAWC_RESP_CAPD_1DR_000065

Required Supplemental Information

City of Whitwell, Tennessee
Required Supplemental Information - Unaudited
June 30, 2010

Schedule of Funding Progress for the City of Whitwell

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) – (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 01, 2009	$794	$870	$76	91.29%	$490	15.44%
July 01, 2007	$731	$704	($27)	103.84%	$424	- 6.37%

The Governmental Accounting Standards Board (GASB) requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the Entry Age actuarial cost method went into effect during the year of the 2007 actuarial valuation, therefore only the two most recent valuations are presented.

TAWC_RESP_CAPD_1DR_000067

Other Supplemental Information

City of Whitwell, Tennessee
Nonmajor Governmental Funds
June 30, 2010

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Drug Fund - to account for drug fines received and usage of those monies to further drug investigations.

Senior Center Fund - to account for funds received and expended for the senior citizen center.

State Street Aid Fund - to account for street taxes received and usage of those monies to maintain state streets.

Debt Service Funds

Debt service funds are used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

TAWC_RESP_CAPD_1DR_000069

City of Whitwell, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2010

	Special Revenue				
	Drug Fund	Senior Center	State Street Aid	Debt Service	Total Other Governmental Funds
ASSETS					
Cash	$ 5,320.01	$ 7,479.10	$ 63,303.70	$ 0.00	$ 76,102.81
Other receivables	0.00	1,064.00	0.00	0.00	1,064.00
Due from other funds	0.00	0.00	4,011.43	0.00	4,011.43
Total assets	$ 5,320.01	$ 8,543.10	$ 67,315.13	$ 0.00	$ 81,178.24
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 0.00	$ 0.00	$ 21,543.97	$ 0.00	$ 21,543.97
Accrued expenses	0.00	735.85	0.00	0.00	735.85
Total liabilities	0.00	735.85	21,543.97	0.00	22,279.82
Fund balances:					
Unreserved	5,320.01	7,807.25	45,771.16	0.00	58,898.42
Total fund balances	5,320.01	7,807.25	45,771.16	0.00	58,898.42
Total liabilities and fund balances	$ 5,320.01	$ 8,543.10	$ 67,315.13	$ 0.00	$ 81,178.24

TAWC_RESP_CAPD_1DR_000070

City of Whitwell, Tennessee
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2010

	Special Revenue				
	Drug Fund	Senior Center	State Street Aid	Debt Service	Total Other Governmental Funds
REVENUES					
Interest	$ 0.00	$ 0.00	$ 1,627.24	$ 0.00	$ 1,627.24
Fines and fees	766.75	0.00	0.00	0.00	766.75
Gasoline tax	0.00	0.00	43,931.24	0.00	43,931.24
Grant revenue	0.00	16,941.00	0.00	0.00	16,941.00
Miscellaneous income	0.00	1,800.00	0.00	0.00	1,800.00
Total revenues	766.75	18,741.00	45,558.48	0.00	65,066.23
EXPENDITURES					
Current:					
Streets	0.00	0.00	77,878.62	0.00	77,878.62
Senior citizen	0.00	23,462.68	0.00	0.00	23,462.68
Drug	560.69	0.00	0.00	0.00	560.69
Debt Service:					
Principal	0.00	0.00	0.00	30,780.31	30,780.31
Interest	0.00	0.00	0.00	6,135.42	6,135.42
Total expenditures	560.69	23,462.68	77,878.62	36,915.73	138,817.72
Excess (deficiency) of revenues over expenditures	206.06	(4,721.68)	(32,320.14)	(36,915.73)	(73,751.49)
OTHER FINANCING SOURCES (USES)					
Transfers in	0.00	0.00	0.00	36,915.73	36,915.73
Transfers out	0.00	0.00	(12,449.14)	0.00	(12,449.14)
Total other financing sources and uses	0.00	0.00	(12,449.14)	36,915.73	49,364.87
Net change in fund balances	206.06	(4,721.68)	(44,769.28)	0.00	(49,284.90)
Fund balances- beginning of year, as previously reported	5,113.95	11,237.93	90,540.44	0.00	106,892.32
Restatement (Note 10)	0.00	1,291.00	0.00	0.00	1,291.00
Fund balances - beginning of year, as restated	5,113.95	12,528.93	90,540.44	0.00	108,183.32
Fund balances- ending	$ 5,320.01	$ 7,807.25	$ 45,771.16	$ 0.00	$ 58,898.42

TAWC_RESP_CAPD_1DR_000071

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Drug Fund
For the Year Ended June 30, 2010

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fine income	$ 2,000.00	$ 2,000.00	$ 766.75	$ (1,233.25)
Total revenues	2,000.00	2,000.00	766.75	(1,233.25)
EXPENDITURES				
Drug enforcement	2,000.00	2,000.00	560.69	1,439.31
Total expenditures	2,000.00	2,000.00	560.69	1,439.31
Excess of revenues over expenditures	0.00	0.00	206.06	206.06
Fund balance - beginning of year	5,113.95	5,113.95	5,113.95	0.00
Fund balance - end of year	$ 5,113.95	$ 5,113.95	$ 5,320.01	$ 206.06

(continued)

TAWC_RESP_CAPD_1DR_000072

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Drug Fund (continued)
For the Year Ended June 30, 2010

	Drug Fund
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 766.75
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 766.75
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 560.69
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 560.69

TAWC_RESP_CAPD_1DR_000073

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Senior Center
For the Year Ended June 30, 2010

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State and local grant revenue	$ 16,347.00	$ 16,347.00	$ 16,941.00	$ 594.00
Miscellaneous revenue	2,703.00	2,703.00	1,800.00	(903.00)
Total revenues	19,050.00	19,050.00	18,741.00	(309.00)
EXPENDITURES				
Salaries	11,050.00	11,050.00	12,230.81	(1,180.81)
Supplies	1,950.00	1,950.00	913.89	1,036.11
Travel	500.00	500.00	0.00	500.00
Grant	0.00	0.00	3,444.91	(3,444.91)
Payroll expense	1,036.00	1,036.00	959.66	76.34
Utilities	1,600.00	1,600.00	4,539.32	(2,939.32)
Other	2,914.00	2,914.00	1,374.09	1,539.91
Total expenditures	19,050.00	19,050.00	23,462.68	(4,412.68)
Deficiency of revenues over expenditures	0.00	0.00	(4,721.68)	(4,721.68)
Fund balance - beginning of year, as previously reported	11,237.93	11,237.93	11,237.93	0.00
Restatement (Note 10)	1,291.00	1,291.00	1,291.00	0.00
Fund balance - beginning of year, as restated	12,528.93	12,528.93	12,528.93	0.00
Budgetary fund balance, end of year	$ 12,528.93	$ 12,528.93	$ 7,807.25	$ (4,721.68)

(continued)

TAWC_RESP_CAPD_1DR_000074

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Senior Center (continued)
For the Year Ended June 30, 2010

		Senior Center
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures		
Sources/Inflow of Resources:		
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$	18,741.00
Differences - Budget to GAAP		
There are no differences from Budget to GAAP		0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$	18,741.00
Uses/Outflows of Resources:		
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$	23,462.68
Differences - Budget to GAAP		
There are no differences from Budget to GAAP		0.00
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$	23,462.68

TAWC_RESP_CAPD_1DR_000075

City of Whitwell, Tennessee
Budgetary Comparison Schedule - State Street Aid
For the Year Ended June 30, 2010

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State gasoline tax	$ 35,000.00	$ 35,000.00	$ 43,931.24	$ 8,931.24
Interest and investment revenue	3,000.00	3,000.00	1,627.24	(1,372.76)
Other	500.00	500.00	0.00	(500.00)
Available reserve	20,000.00	20,000.00	0.00	(20,000.00)
Total Revenues	58,500.00	58,500.00	45,558.48	(12,941.52)
EXPENDITURES				
Other	0.00	0.00	87.00	(87.00)
Vehicle expense	1,000.00	1,000.00	20.00	980.00
Capital outlay	5,000.00	5,000.00	0.00	5,000.00
Highway & street repair	6,000.00	6,000.00	3,779.57	2,220.43
Insurance	0.00	0.00	1,950.00	(1,950.00)
Street lights	25,000.00	25,000.00	23,304.36	1,695.64
Street paving	20,000.00	20,000.00	48,737.69	(28,737.69)
Transfers to other funds	0.00	0.00	12,449.14	(12,449.14)
Total Expeditures	57,000.00	57,000.00	90,327.76	(33,327.76)
Excess of revenues over expenditures	1,500.00	1,500.00	(44,769.28)	(46,269.28)
Fund balance - beginning of year	90,540.44	90,540.44	90,540.44	0.00
Fund balance - end of year	$ 92,040.44	$ 92,040.44	$ 45,771.16	$ (46,269.28)

(continued)

City of Whitwell, Tennessee
Budgetary Comparison Schedule - State Street Aid (continued)
For the Year Ended June 30, 2010

	State Street Aid
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 45,558.48
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 45,558.48
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 90,327.76
Differences - Budget to GAAP	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(12,449.14)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 77,878.62

TAWC_RESP_CAPD_1DR_000077

City of Whitwell, Tennessee
Other Supplemental Information
June 30, 2010

Schedule of Changes in Taxes Receivable

Year of Assessment	July 1, 2009 Amount	Taxes Levied	Collections/ (Adjustments)	June 30, 2010 Amount
2001	157.44	0.00	(52.10)	209.54
2002	72.39	0.00	(188.10)	260.49
2003	52.71	0.00	(33.71)	86.42
2004	270.73	0.00	(1,215.41)	1,486.14
2005	2,188.02	0.00	1,652.08	535.94
2006	1,989.04	0.00	1,061.52	927.52
2007	4,954.74	0.00	1,682.35	3,272.39
2008	22,493.28	0.00	20,158.17	2,335.11
2009	126,663.19	0.00	122,749.41	3,913.78
2010	0.00	128,260.22	0.00	128,260.22
Total	$ 158,841.54	$ 128,260.22	$ 145,814.21	$ 141,287.55

As of June 30, 2010, no delinquent property taxes have been turned over to the County Trustee.

Schedule of Tax Rates and Assessments

	Tax Rate	Property Tax Assessment	Levy
2010	$ .5474/100	$23,430,796.00	$128,260.22
2009	.60/100	19,687,737.00	126,663.19
2008	.60/100	21,287,354.00	127,724.00
2007	.55/100	17,986,207.00	98,924.00
2006	.55/100	17,676,563.00	97,221.00
2005	.55/100	16,782,546.00	92,304.00
2004	.25/100	16,220,842.00	40,552.00
2003	.15/100	15,566,676.00	23,351.00
2002	.15/100	14,089,747.00	21,135.00
2001	.15/100	15,345,246.00	23,019.00

TAWC_RESP_CAPD_1DR_000078

City of Whitwell, Tennessee
Other Supplemental Information
June 30, 2010

Schedule of Utility Statistical Data

The following water rates were in effect for the fiscal year ended June 30, 2010.

	City	Crossroads Area
Minimum amount for up to 2,000 gallons	$ 18.04	$ 19.89
Next 2,000 gallons (per 1,000 gallons)	4.00	4.69
Next 6,000 gallons (per 1,000 gallons)	3.80	4.25
Over 10,000 gallons (per 1,000 gallons)	3.49	3.49

Water & Sewer Customers at June 30, 2010:
Water – 2,742
Sewer – 3

Schedule of Unaccounted for Water

Complete records to prepare this schedule were not available. As a result, this schedule should not be relied upon.

(All amounts in gallons)

A	Water Treated and Purchased:		
B	Water Pumped (potable)	0	
C	Water Purchased	552,104,000	
D	Total Water Treated and Purchased (Sum Lines B and C)		552,104,000
E	Accounted for Water:		
F	Water Sold	390,282,162	
G	Metered for Consumption (in house usage)	0	
H	Fire Department(s) Usage	51,927	
I	Flushing	135	
J	Tank Cleaning/Filling	0	
K	Street Cleaning	0	
L	Bulk Sales	0	
M	Water Bill Adjustments/plus or (minus)	(2,189)	
N	Total Accounted for Water (Sum Lines F thru M)		390,332,035
O	Unaccounted for Water (Line D minus Line N)		161,771,965
P	Percent Unaccounted for Water (Line O divided by Line D times 100)		29.301%
Q	Other (explain)		See Below

Explain other: None

All amounts included in this schedule are supported by documentation on file at the water system. If no support is on file for a line item or if the line item is not applicable, a "0" is shown.

TAWC_RESP_CAPD_1DR_000079

City of Whitwell, Tennessee
Other Supplemental Information
June 30, 2010

Schedule of Transfers

Transfer from General Fund to Debt Service Fund	$ 36,915.73
Transfer from State Street Aid Fund to General Fund	12,449.14
Total Transfers	$ 49,364.87

TAWC_RESP_CAPD_1DR_000080

City of Whitwell, Tennessee
Schedule of Cash
June 30, 2010

General Fund		Cash on Hand	$ 50.00
	First Volunteer Bank	Checking	276.96
	First Volunteer Bank	Checking	(21,985.46)
Total General Fund			(21,658.50)
Special Revenue Funds:			
State Street Aid Fund	Citizens Tri-County Bank	Checking	549.38
	Peoples State Bank	Certificate of Deposit	10,000.00
	Peoples State Bank	Certificate of Deposit	20,127.15
	Peoples State Bank	Certificate of Deposit	20,862.43
	Peoples State Bank	Certificate of Deposit	11,764.74
Total State Street Aid Fund			63,303.70
Drug Fund		Cash on Hand	1,100.00
	First Volunteer Bank	Checking	4,220.01
Total Drug Fund			5,320.01
Senior Center Fund		Cash on Hand	100.00
	Peoples State Bank	Checking	4,024.54
	First Volunteer Bank	Program Checking	3,354.56
Total Senior Center Fund			7,479.10
Total Special Revenue Funds			76,102.81
Water and Sewer Fund:		Cash on Hand	200.00
	First Volunteer Bank	Checking	(15,488.91)
	First Volunteer Bank	Checking	(5,829.10)
	Citizens State Bank	Checking	437.51
	Local Government Investment Pool	Reserves	29,265.04
	First Volunteer Bank	Certificate of Deposit	12,884.30
	First Volunteer Bank	Certificate of Deposit	17,570.61
	First Volunteer Bank	Certificate of Deposit	20,000.00
	Regions Bank	Certificate of Deposit	45,291.28
	Peoples State Bank	Certificate of Deposit	10,000.00
	Peoples State Bank	Certificate of Deposit	15,000.00
	Peoples State Bank	Certificate of Deposit	15,000.00
	Peoples State Bank	Certificate of Deposit	33,094.53
	Peoples State Bank	Certificate of Deposit	26,162.78
Total Water and Sewer Fund			203,588.04
Total Cash			$ 258,032.35

See Accountants' Report

TAWC_RESP_CAPD_1DR_000081

City of Whitwell, Tennessee
Schedule of Federal and State Financial Assistance
For the Year Ended June 30, 2010

CFDA Number	State Grant Number	Program Name	Grantor Agency	Deferred (Receivable) Balance 6-30-09	Transfers & Adjustments	Receipts	Disbursements	Deferred (Receivable) Balance 6-30-10
Federal Grants								
20.607	Z-09-214697	Roadside Sobriety Checkpoints	Department of Transportation	(673.65)	0.00	673.65	0.00	0.00
10.551	N/A	Federal and State Nutrition Program	Department of Agriculture	0.00	0.00	16,941.00	18,005.00	(1,064.00)
14.228	GG-08-25665-00	Cartwright Loop Project	Marion County, Tennessee	(139,894.55)	0.00	205,896.55	66,002.00	0.00
Total Federal Grants - Cash				$ (140,568.20)	$ 0.00	$ 223,511.20	$ 84,007.00	$ (1,064.00)
State Grants								
		Police Salary Supplement		$ 0.00	$ 0.00	$ 3,000.00	$ 3,000.00	$ 0.00
Total State Grants				$ 0.00	$ 0.00	$ 3,000.00	$ 3,000.00	$ 0.00

TAWC_RESP_CAPD_1DR_000082

City of Whitwell, Tennessee
Long-Term Debt and Debt Service Requirements - Governmental Funds
For the Year Ended June 30, 2010

Year Ending June 30,	Capital Lease Obligation PNC Equipment Finance		Capital Lease Obligation Kansas State Bank		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	12,137.58	1,443.30	12,490.66	1,742.80	24,628.24	3,186.10
2012	12,734.45	846.43	13,046.49	1,186.97	25,780.94	2,033.40
2013	13,360.66	220.22	13,627.06	606.40	26,987.72	826.62
2014	5,758.69	67.74	0.00	0.00	5,758.69	67.74
	$ 43,991.38	$ 2,577.69	$ 39,164.21	$ 3,536.17	$ 83,155.59	$ 6,113.86

TAWC_RESP_CAPD_1DR_000083

City of Whitwell, Tennessee
Long-Term Debt and Debt Service Requirements - Proprietary Fund
For the Year Ended June 30, 2010

	Proprietary Fund - Water and Sewer Revenue and Tax Bonds									
	Series 1975		Series 1981		Series 1981A		Series 2004		Totals	
Year Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	23,000.00	4,325.00	20,000.00	15,000.00	6,000.00	3,950.00	3,600.00	16,668.00	52,600.00	39,943.00
2012	24,000.00	3,150.00	20,000.00	14,000.00	6,000.00	3,650.00	3,800.00	16,468.00	53,800.00	37,268.00
2013	25,000.00	1,925.00	25,000.00	13,000.00	6,000.00	3,350.00	4,100.00	16,168.00	60,100.00	34,443.00
2014	26,000.00	650.00	25,000.00	11,750.00	6,000.00	3,050.00	4,400.00	15,868.00	61,400.00	31,318.00
2015	0.00	0.00	25,000.00	10,500.00	7,000.00	2,750.00	4,600.00	15,668.00	36,600.00	28,918.00
2016	0.00	0.00	25,000.00	9,250.00	7,000.00	2,400.00	4,900.00	15,368.00	36,900.00	27,018.00
2017	0.00	0.00	30,000.00	8,000.00	7,000.00	2,050.00	5,100.00	15,168.00	42,100.00	25,218.00
2018	0.00	0.00	30,000.00	6,500.00	8,000.00	1,700.00	5,650.00	14,618.00	43,650.00	22,818.00
2019	0.00	0.00	30,000.00	5,000.00	8,000.00	1,300.00	6,000.00	14,268.00	44,000.00	20,568.00
2020	0.00	0.00	35,000.00	3,500.00	9,000.00	900.00	6,400.00	13,868.00	50,400.00	18,268.00
2021	0.00	0.00	35,000.00	1,750.00	9,000.00	450.00	6,700.00	13,568.00	50,700.00	15,768.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	13,268.00	7,000.00	13,268.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	12,768.00	7,500.00	12,768.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	7,900.00	12,368.00	7,900.00	12,368.00
2025	0.00	0.00	0.00	0.00	0.00	0.00	8,300.00	11,968.00	8,300.00	11,968.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	8,700.00	11,568.00	8,700.00	11,568.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	9,100.00	11,168.00	9,100.00	11,168.00
2028	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00	10,668.00	9,600.00	10,668.00
2029	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,268.00	10,000.00	10,268.00
2030	0.00	0.00	0.00	0.00	0.00	0.00	10,600.00	9,668.00	10,600.00	9,668.00
2031	0.00	0.00	0.00	0.00	0.00	0.00	11,200.00	9,068.00	11,200.00	9,068.00
2032	0.00	0.00	0.00	0.00	0.00	0.00	11,800.00	8,468.00	11,800.00	8,468.00
2033	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00	7,768.00	12,500.00	7,768.00
2034	0.00	0.00	0.00	0.00	0.00	0.00	13,100.00	7,168.00	13,100.00	7,168.00
2035	0.00	0.00	0.00	0.00	0.00	0.00	13,800.00	6,468.00	13,800.00	6,468.00
2036	0.00	0.00	0.00	0.00	0.00	0.00	14,500.00	5,768.00	14,500.00	5,768.00
2037	0.00	0.00	0.00	0.00	0.00	0.00	15,200.00	5,068.00	15,200.00	5,068.00
2038	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	4,268.00	16,000.00	4,268.00
2039	0.00	0.00	0.00	0.00	0.00	0.00	16,900.00	3,368.00	16,900.00	3,368.00
2040	0.00	0.00	0.00	0.00	0.00	0.00	17,700.00	2,568.00	17,700.00	2,568.00
2041	0.00	0.00	0.00	0.00	0.00	0.00	18,600.00	1,668.00	18,600.00	1,668.00
2042	0.00	0.00	0.00	0.00	0.00	0.00	22,829.75	0.00	22,829.75	0.00
	$ 98,000.00	$ 10,050.00	$ 300,000.00	$ 98,250.00	$ 79,000.00	$ 25,550.00	$ 318,079.75	$ 333,058.00	$ 795,079.75	$ 466,908.00

TAWC_RESP_CAPD_1DR_000084

BEAN, RHOTON & KELLEY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
300 SOUTH JEFFERSON STREET, SUITE A, WINCHESTER, TN 37398

Office: 931-967-0611
Fax: 931-967-4784

www.brkcpa.com

Members of American Institute of
Certified Public Accountants,
Tennessee Society of CPA's,
Association of Government Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Board of Commissioners
City of Whitwell, Tennessee

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Whitwell, Tennessee, as of and for the year ended June 30, 2010, which collectively comprise the City of Whitwell, Tennessee's basic financial statements and have issued our report thereon dated March 22, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Whitwell's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Whitwell's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Whitwell's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses to be material weaknesses. [02-01, 07-01, 07-02, 07-03, 07-04, 08-01, 08-02, 08-03, 09-02, 09-04, 09-05, 09-06, 09-09, 09-10, 09-11, 09-12, 09-13, 09-14, 09-15, 09-16, 09-17, 09-18, 09-21, 10-01, 10-03, 10-04, 10-05, 10-06, and 10-07].

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We do not consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies.

TAWC_RESP_CAPD_1DR_000085

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Whitwell, Tennessee's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items [09-01, 09-03, 09-08, 09-19, 09-20, and 10-02].

The City of Whitwell's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the City of Whitwell's responses and, accordingly, we express no opinion of them.

This report is intended solely for the information and use of management, City Council, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bean, Rhoton and Kelley, PLLC
March 22, 2012

TAWC_RESP_CAPD_1DR_000086

I. Summary of Auditors' Results

A. The June 30, 2010 Auditors' Report on Financial Statements was adverse.

B. None of the deficiencies in internal control that were disclosed by the audit are considered to be significant deficiencies.

C. Findings 02-01, 07-01, 07-02, 07-03, 07-04, 08-01, 08-02, 08-03, 09-02, 09-04, 09-05, 09-06, 09-09, 09-10, 09-11, 09-12, 09-13, 09-14, 09-15, 09-16, 09-17 09-18, 09-21, 10-01, 10-03, 10-04, 10-05, 10-06, and 10-07 are considered material weaknesses.

D. Reportable conditions in compliance were disclosed by the audit and are discussed in findings 09-01, 09-03, 09-08, 09-19, 09-20, and 10-02.

E. Material weaknesses were disclosed in an investigative audit report issued by the state of Tennessee Division of Municipal Audit and are disclosed below in the Schedule of Findings in 08-02, 09-04, 09-12, 09-13, 09-14, 09-15, 09-16, 09-17, 09-18 and 09-21.

II. Findings related to the Financial Statements which are required to be reported in Accordance with Government Auditing Standards.

(02-01) Bid Process

Audit tests indicated that all required purchases were not subjected to the bidding process, nor were required purchases presented to the Board of Commissioners for their approval.

Recommendation:
The failure to obtain Board approval for expenses could result in the purchase of goods or services greater than $500, of which the Board is not aware. The failure to subject purchases greater than $1,000 to the bid process could result in the City spending more for an item than was necessary.

City's Comment:
We concur. The City of Whitwell has a purchasing policy in the Whitwell Municipal Code that the commission and city officials will mandate is followed. The City Manager, along with the City Recorder, is making sure that the purchasing policy is followed.

Disposition:
As of June 30, 2010, this problem still exists.

(07-01) Controls Over the Financial Reporting Process

Our consideration of the internal control structure disclosed that the City has not employed someone with the qualifications and skills to prepare financial statements and the related footnotes in accordance with generally accepted accounting principles.

Recommendation:
Management should consider employing someone with the qualifications and training to prepare financial statements and footnotes in accordance with generally accepted accounting principles.

City's Comment:
As of January 2011, the City has now hired a new City Recorder with an accounting background.

TAWC_RESP_CAPD_1DR_000087

Disposition:
As of June 30, 2010, this problem still exists.

(07-02) Significant Adjustments to the Year End Trial Balance

The City did not provide auditors with a substantially complete trial balance.

Recommendation:
Current standards relating to the internal control structure require an entity to make all material adjustments to their trial balance before giving it to the auditors, or to provide the auditors with any material adjustments that need to be made to the trial balance. Because of this significant deficiency, management may lack the controls necessary to present financial statements and footnotes in accordance with generally accepted accounting principles. Management should consider making all material adjustments to their trial balance in accordance with generally accepted accounting principles.

City's Comment:
The City is now in the process of cleaning up the accounting software so that this can be done in the future.

Disposition:
As of June 30, 2010, this problem still exists.

(07-03) Concession Revenue Controls

The City has no controls in place surrounding the receipt of concession revenue and no procedures in place to mitigate the risk of understatement, or to detect that sales have not been reported.

Recommendation:
Current standards relating to the internal control structure require an entity to have controls in place that would reduce the risk that revenue is not being reported correctly. Because of this significant deficiency, management may lack the controls necessary to ensure that all concessions revenue is accounted for.

City's Comment:
The City now has a Park Board and concessions are now bid out to the highest bidder.

Disposition:
As of June 30, 2010, this problem still exists.

(07-04) Pay Rates & Payroll Controls

Audit tests indicated that there was no approval documented in the personnel file for an employee's pay rate change.

In the June 30, 2009 audit, we also found an overall lack of adequate controls related to the payroll function. Payroll liabilities are not being reconciled, timecards and timesheets are not reconciled and correct amounts for employee sick leave were not always deducted and not reconciled. Vacation accruals are not being properly calculated. We noted instances during testing of employees being paid regular hours at overtime wages, as well as instances of the pay rates not matching the pay rate listing. Additionally, there were instances of employees having amounts withheld that we were unable to trace to any benefit invoices. The ratio of payroll tax and other employee benefit expenditures to total payroll was significantly higher than other similar municipalities. Quarterly payroll reports were also filled out incorrectly.

Recommendation:
Management should consider documenting all pay rates and approvals in each employees personnel file. Also, management should implement adequate controls to ensure that payroll liabilities, timecards, timesheets and employee leave are reconciled each pay period.

City's Comment:
Management agrees with this finding and has taken steps to ensure that all pay rates are approved and documented in personnel files and that controls are implemented to ensure the payroll function is operated correctly.

Disposition:
As of June 30, 2010, this problem still exists.

(08-01) Unauthorized Payroll Advance

Our tests disclosed that the former City Recorder advanced herself payroll checks with no approval.

Recommendation:
Management should consider implementing a policy where all employee payroll advances must be approved by the City Manager in writing. Management should also consider changing employee job duties so that the employee who writes checks cannot sign those checks.

City's Comment:
The City now has 3 signatures on checks that are not an employee that write checks. There will be no payroll advances in the future.

Disposition:
As of June 30, 2010, this problem still exists.

(08-02) Inadequate Segregation of Duties

City officials failed to provide for adequate separation of duties. The former city recorder had the capability of preparing and issuing checks without any oversight. She prepared and printed city checks, was an authorized signatory on the city's dual signature checks, and reconciled the bank statements. In addition, no one other than the recorder adequately reviewed the bank statements. Online payments for the former recorder's unauthorized personal credit card purchases were clearly recorded on the bank statements, but were not detected. The former city recorder frequently issued payroll checks to herself before payday, in one instance 15 days early. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 32, states:

Municipal officials should separate duties of employees so that no one person has control over a complete transaction from beginning to end. Workflow should be established so that one employee's work is automatically verified by another employee working independently. When possible, different persons should be responsible for authorization, recordkeeping (posting), custodial (cash and materials handling), and review procedures, to prevent manipulation of records and minimize the possibility of collusion.

Recommendation:
To decrease the risk of undetected errors and irregularities, management should review employee's responsibilities to ensure that no employee has control over a complete transaction. In addition, elected officials should exert increased oversight, where necessary.

City's Comment:
We concur. The city adopted a policy that requires Whitwell commissioners to review and execute all checks. No city employee is allowed to execute checks. The city manager further reviews the checks after printed by the city recorder. Finally, the city has passed Resolution (#177) to properly limit city employees' access to funds without dual controls.

Disposition:
As of June 30, 2010, this problem still exists.

TAWC_RESP_CAPD_1DR_000089

(08-03) Absence of Controls Over the Processing of Water Bills

Our test disclosed that the City has no system in place to ensure that water bills are correct before they are mailed to the customers.

During the June 30, 2009 audit we found an overall lack of controls over the Water Fund billing process. Sales tax returns related to the Water Fund are not being filled out correctly. Several individuals are not being charged sales tax on their water bills. Sales tax exemption certificates were not made available during our audit and thus, we were unable to test. In addition, water meter deposits are not being reconciled.

Recommendation:
Management should develop quality control procedures to ensure that water bills are correct before being mailed to customers and appropriate sales tax is charged if applicable. Sales tax exemption certificates should be updated at least annually and water meter deposit records reconciled frequently. Also, sales tax returns should be reviewed to ensure that adjustments made to bills are taken into account and that each sales tax return is filled out completely and accurately.

City's Comment:
The City concurs with this finding. Meter deposits are now being reconciled and the City is in the process of updating sales tax exemption records.

Disposition:
As of June 30, 2010, this problem still exists.

(09-01) Transactions with Non-profit and Other Governmental Entities

Support documentation was not found for some allocations made to non-profit entities. The City is collecting and retaining funds for non-profit entities. The City is not adhering to terms and conditions of all financial transactions with non-profits. Also, the City is paying for goods or services for other governmental entities for which it is not responsible.

Recommendation:
Section 6-54-111 of the *Tennessee Code Annotated* places certain requirements upon cities and non-profit organizations in connection with appropriations by cities to non-profit organizations. This law requires that officials require each non-profit organization receiving financial assistance from the municipality to file with the city clerk an annual report which includes, but is not limited to, a copy of an annual audit, the organization's program and the proposed use of the municipal assistance. In addition, the City should develop quality control procedures to ensure that only the goods and services for the City are being purchased.

City's Comment:
The City has resolved this issue.

Disposition:
As of June 30, 2010, this problem still exists.

(09-02) Checks

An examination of cancelled checks revealed that unauthorized signatures were found on checks. We also found instances where checks were not signed by two individuals. Additionally, checks were found which were not voided properly.

Recommendation:
The use of dual signatures for check writing is recommended in the *Internal Control and Compliance Manual for Tennessee Municipalities*. Checks should not be written to and signed by the same person. Dual signatures ensure a review of disbursements and additional examination of invoices before they are paid. Certificates of deposit should require at least dual signatures to withdraw funds. A list of acceptable signatures should be updated frequently to monitor access to those funds. Only these authorized signatures should appear on the signature lines of the City's checks. It is imperative that the date, vendor, and amount flow consistently from the

TAWC_RESP_CAPD_1DR_000090

(09-05) Purchase Orders

During our test of disbursements, we found instances where purchase orders not filled out completely or no purchase order was used. We also noted instances of purchase orders being dated after the invoice.

Recommendation:
Purchase orders should be prepared completely and approved before the purchase of any goods. Measures should be taken to ensure that invoices are paid by the due date so that there will be no late fees charged.

City's Comment:
The City Manager and City Recorder are making sure that purchase orders are now being used properly. All invoices are being paid before late fees are charged.

Disposition:
As of June 30, 2010, this problem still exists.

(09-06) Bank Reconciliations

We found reconciliations that were not reconciled on a timely basis, as well as instances where reconciliations were not completed properly or the information was altered after the reconciliation was performed.

Recommendation:

Bank accounts should be reconciled within ten days of receipt. Significant outstanding items should be written off so that obsolete transactions are no longer included. All items for the period of reconciliation should be included so that a correct reconciliation is performed. After the reconciliation is completed, posting should not be altered.

City's Comment:
Bank statements are now reconciled when they are received from the banks.

Disposition:
As of June 30, 2010, this problem still exists.

(09-07) Business Licenses

Business licenses were not always filled out completely, were not kept current, and some had unauthorized alterations. Also, deductions for property taxes were being taken without attaching a copy of the tangible personal property return.

Disposition:
At the beginning of the fiscal year, this problem was still in existence. However, the State of Tennessee began collecting gross business tax reports directly during the current fiscal year. Therefore, this will no longer be a problem.

(09-08) Paid Sales Tax

During the course of the audit, it was noted that sales tax was being paid on some expenditures.

Recommendation:
Vendors should be notified of the City's exempt status relative to sales and use tax. Reimbursements to employees should not include the sales tax paid by them.

City's Comment:
We have corrected this problem.

Disposition:
As of June 30, 2010, this problem still exists.

TAWC_RESP_CAPD_1DR_000091

(09-12) Inventory

City officials did not ensure that complete inventory records of high-risk, moveable property such as cameras and computers were maintained, or that all property purchased was available for municipal use. Auditors discovered that a digital camera purchased using a city credit card was not available for city use at city hall. In addition, many of these types of items were not marked or tagged to identify them as city property. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 72, states:

Municipal officials should require that a record of moveable, high-risk, sensitive property ... be established and maintained. an annual physical inventory should be performed ... All such items should be tagged or marked to identify them as municipal property immediately following the purchase of such items.

Recommendation:
To safeguard and account for high-risk, moveable property, city officials should ensure that an accurate and complete inventory of this property be maintained. A physical inventory should be performed at least annually and documentation of that inventory should be maintained. In addition, all property should be identified (tagged or marked) as belonging to the city.

City's Comment:
We concur. The City of Whitwell is in the process of finalizing the inventory of city equipment and property which will be available for inspection at each yearly audit.

Disposition:
As of June 30, 2010, this problem still exists.

(09-13) Failure to Establish and Follow Policies Regarding Credit Cards

The mayor and members of the board of commissioners failed to establish policies related to credit cards issued in the city's name. Our investigative audit identified numerous deficiencies in internal control and procedures related to city credit cards:

a) City officials had not adopted guidelines on what type of transactions were permissible for charge on the city credit card.

b) There was no thorough oversight or review of credit card charges by any official other than the former city recorder to substantiate the appropriateness of purchases. There were numerous credit card charges that were clearly not for a valid municipal purpose and would have been regarded as suspicious even after a cursory review.

c) Even when credit card statements were available, documentation, including original invoices and charge slips, were not always on file. As a result, records were insufficient to determine if the city received the benefit of many purchases.

The *Internal Control and Compliance Manual for Tennessee Municipalities*, page 61, states the policy should:

...designate individuals who are authorized to make purchases with municipal debit or credit cards. Clearly define the types of purchases permitted to be made using debit or credit cards. Such purchases must be approved in the same manner as any other purchase. If municipal officials authorize the use of credit and/or debit cards, the number of cards maintained should be kept to a minimum and should be properly accounted for. A record of the current holder(s)/user(s) should be maintained in the municipality's files. Personal charges should be strictly prohibited.

Recommendation:
To ensure only authorized, permissible charges are made on city credit cards, municipal officials should formulate clear, comprehensive credit card policies and procedures.

TAWC_RESP_CAPD_1DR_000092

Recommendation:
To prevent abuse, avoid misunderstandings, and to avoid exceeding the payroll budget, city officials should ensure that city guidelines are followed. Any disbursement that is not permitted by city policy should be forbidden.

City's Comment:
We concur. The City of Whitwell is amending the personnel policy to prohibit vacation and sick time to be accrued. Any unused, accrued vacation or sick time will be forfeited if not used by the calendar year end.

Disposition:
As of June 30, 2010, this problem still exists.

(09-17) No Comprehensive Written Travel Policy Adopted

The mayor and the members of the board of commissioners failed to adopt a comprehensive written travel or expense reimbursement policy. Some city employees were reimbursed $50 per month for using their personal cell phones for city business. However, there was no board-approved policy allowing this practice. Similarly, the former city recorder charged fuel for her personal vehicle to the city credit card apparently for city-related use, but she did not keep a record of mileage driven for city purposes. An approved travel or expense reimbursement policy would allow reimbursement only for actual, documented city-related miles driven. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 65, states that municipalities should adopt a written travel policy that requires expenses for reimbursement to be reported on a standardized form in sufficient detail to determine allowability.

Recommendation:
To prevent unauthorized reimbursement payments and avoid the possible tax ramifications raised by the payment of undocumented expenses, the mayor and members of the board of commissioners should adopt and enforce compliance with a comprehensive written travel policy.

City's Comment:
We concur. The City of Whitwell has now adopted a travel policy to address this finding.

Disposition:
As of June 30, 2010, this problem still exists.

(09-18) No Comprehensive Written Purchasing Policy Adopted

The mayor and the members of the board of commissioners failed to develop and adopt a comprehensive written purchasing policy. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 61, states that municipalities should adopt a written purchasing policy that includes designating persons authorized to make purchases, requiring the use of prenumbered purchase orders, requiring approval by the finance officer, outlining procedures for emergency and small-item purchases without prior approval, and requiring bids for purchases over a stated amount.

Recommendation:
To ensure that the city purchases items at the best price and in the most advantageous manner, the mayor and members of the board of commissioners should adopt and enforce compliance with a comprehensive written purchasing policy. To reduce the likelihood that inappropriate purchases will be made with city credit cards, the policy should include specific guidelines regarding city credit card use.

City's Comment:
We concur. The City of Whitwell has a purchasing policy in the Whitwell Municipal Code that the commission and city officials will mandate is followed.

Disposition:
As of June 30, 2010, this problem still exists.

(10-02) Long - outstanding Checks

Review of bank reconciliations revealed that items have been outstanding for longer than one year.

Recommendation:
All items outstanding for more than one year should be approved by the Board of Commissioners to be cancelled. Excessive amounts of long – outstanding checks cause the bank accounts to be improperly stated.

City's Comment:
We are working on this issue.

(10-03) Customers not charged Late Fees

While testing water revenue, we noted instances of water customers not being charged late fees.

Recommendation:
All City policies and procedures should be followed and enforced in a consistent manner.

City's Comment:
We have taken steps to ensure that late fees are being charged correctly.

(10-04) Improper Health Insurance Payments

Testing revealed that medical insurance is not being handled correctly. In some instances, the City paid for family health insurance coverage and did not deduct the additional costs from the employee's paychecks.

Recommendation:
The City's employee policy states that the City will provide health insurance to employees. Any additional health insurance premiums for additional coverage should be deducted from the employee's paycheck. In order to meet health insurance policy criteria, it is recommended that the insurance policies be reviewed on a regular basis in order to ensure that employees who are no longer eligible for health insurance are removed from the City's policy.

City's Comment:
We have corrected this problem.

(10-05) Property Taxes Receivable

The City was not able to provide a detailed listing of the property taxes receivable at June 30, 2010.

Recommendation:
The City should prepare a delinquent property tax list, which should be updated regularly and reconciled with the property tax book.

City's Comment:
We have corrected this problem.

(10-06) Surplus Items

During testing, we were unable to locate the revenues from the sale of certain fixed assets which were declared surplus.

Recommendation:
The City should prepare a list of all items that are to be declared surplus. Upon approval by the Board of Commissioners, each item should be sold in a manner that is open to the public. Proceeds from the sale of surplus items are handled in the same manner as other cash receipts.

City's Comment:
We have corrected this problem.

(10-07) Cut – offs

Testing revealed that employees were paying their water bills late, but not cutting off their accounts.

Recommendation:
All City policies and procedures should be followed and enforced in a consistent manner. Exceptions to policies and procedures should be documented with the appropriate approval signature.

City's Comment:
We have corrected this problem.

City of Whitwell
Whitwell, Tennessee
Audit Report
June 30, 2011

City of Whitwell, Tennessee
Table of Contents
June 30, 2011

INTRODUCTORY SECTION – Unaudited:
Roster of Board Members and Management Officials ..... a

FINANCIAL SECTION:
Management's Discussion & Analysis – Unaudited ..... i - vi
Independent Auditors' Report ..... 1 – 2
Basic Financial Statements:
Government – wide Financial Statements:
Statement of Net Assets 3
Statement of Activities 4
Fund Financial Statements:
Balance Sheet – Governmental Funds 5
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets 6
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 8
Statement of Net Assets – Proprietary Fund 9
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Fund 10
Statement of Cash Flows – Proprietary Fund 11
Budgetary Comparison Schedule – General Fund 12-13
Notes to Financial Statements 15-28

REQUIRED SUPPLEMENTAL INFORMATION – Unaudited:
Schedule of Funding Progress for the City of Whitwell 30

OTHER SUPPLEMENTAL INFORMATION:
Nonmajor Governmental Funds 32
Combining Balance Sheet – Nonmajor Governmental Funds 33
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds 34
Budgetary Comparison Schedule – Drug Fund 35-36
Budgetary Comparison Schedule – Senior Center 37-38
Budgetary Comparison Schedule – State Street Aid 39-40
Schedule of Changes in Taxes Receivable 41
Schedule of Tax Rates and Assessments 41
Schedule of Utility Statistical Data 42
Schedule of Unaccounted for Water 42
Schedule of Transfers 43
Schedule of Cash 44
Schedule of Federal and State Financial Assistance 45
Long – Term Debt and Debt Service Requirements – Governmental Funds 46
Long – Term Debt and Debt Service Requirements – Proprietary Fund 47

OTHER REPORTS SECTION:
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 48-49
Schedule of Findings and Responses 50-62

Roster of Board Members and Management Officials

Steve Hudson	Mayor
Wayne Powell	Vice Mayor
Micah Atterton	Commissioner
Harry Holland	Commissioner
Jean Rountree	Commissioner
Tina Green	City Recorder
Charles Tucker	City Manager

TAWC_RESP_CAPD_1DR_000098

CITY OF WHITWELL, TENNESSEE

MANAGEMENT DISCUSSION & ANALYSIS - UNAUDITED

As management of the City of Whitwell, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2011. Readers are encouraged to consider information presented here in conjunction with the City's financial statements.

FINANCIAL HIGLIGHTS

1. The assets of the City exceeded its liabilities at the close of the most recent fiscal year by $2,785,220(net assets). Of this amount, $262,165 is considered unrestricted funds and may be used to meet the government's ongoing obligations to citizens and creditors.
2. The government's total net assets increased by $182,900.
3. As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $(67,437), an increase of $87,931 from the previous year. Of this amount, none is available for spending at the government's discretion (unreserved fund balances). The governmental fund balance is restricted for specific purpose in special revenue funds.
4. At June 30, 2011, the fund balance for the General Fund was $(106,766), this was an increase in the fund balance from the previous year by $120,633. This was due to the fact that the City received more revenue than it spent for expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Whitwell's basic financial statements. The City of Whitwell's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. These financial statements are designed to provide readers with a broad overview of the City of Whitwell's finances in a manner similar to a private-sector business.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes, licenses, and permits, and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and public welfare. The business-type activities of the City include waterworks services.

TAWC_RESP_CAPD_1DR_000099

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Whitwell, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the citywide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Whitwell adopts annual budgets for its general fund, special revenue funds, and enterprise funds.

Proprietary funds. The City of Whitwell maintains a Waterworks fund as an enterprise or proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information of the waterworks activity, which is also considered a major fund of the city.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The original budget and amended budgets appear on pages 12 – 13 and 35 - 40.

Government-wide Financial Analysis

Net assets may serve over time as a useful indicator of a City's financial position. In the case of the City of Whitwell, assets exceeded liabilities by $2,785,220, an increase from the previous year in the amount of $182,900.

TAWC_RESP_CAPD_1DR_000100

CITY OF WHITWELL's
NET ASSETS

Current and other assets	$ 167,862	$ 244,522	$ 490,226	$ 553,942	$ 658,088	$ 798,464
Capital assets	404,826	399,613	2,746,059	2,688,286	3,150,885	3,087,899
Total assets	572,688	644,135	3,236,285	3,242,228	3,808,973	3,886,363
Long-term liabilities outstanding	83,156	57,489	795,080	741,688	878,235	799,177
Other liabilities	217,495	188,258	128,242	113,707	345,737	301,965
Total liabilities	300,651	245,747	923,322	855,395	1,223,972	1,101,143
Net assets:						
Invested in capital assets, net of related debt	321,671	342,124	1,950,979	1,946,598	2,272,650	2,288,721
Restricted	51,091	39,330	195,004	195,004	246,095	234,333
Unrestricted	(100,725)	16,934	166,981	245,231	66,256	262,165
Total net assets	$ 272,037	$ 398,388	$ 2,312,963	$ 2,386,832	$ 2,585,001	$ 2,785,220

The largest portion of the City's net assets (82%) reflects its investment in capital assets (for example- land, buildings, vehicles, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City of Whitwell's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the City of Whitwell is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

The following is a summary of financial activities for the City during the fiscal year ended June 30, 2010 and 2011:

TAWC_RESP_CAPD_1DR_000101

CITY OF WHITWELL
CHANGE IN NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2010	2011	2010	2011	2010	2011
Program revenues:						
Charges for service	$ 61,982	$ 59,520	$ 1,142,290	$ 1,112,343	$ 1,204,271	$ 1,171,862
Operating grants & contributions	75,084	77,735	-		75,084	77,735
Capital grants & contributions	-	60,999	66,012	73,829	66,012	134,828
General revenues:						
Property taxes	121,819	130,960	-	-	121,819	130,960
Sales Tax	302,706	316,183	-	-	302,706	316,183
Franchise Taxes	37,458	30,420	-	-	37,458	30,420
Other taxes	110,690	131,774	-	-	110,690	131,774
Unrestricted Investment Income	1,659	1,161	2,454	2,495	4,113	3,655
Other	56,240	23,813	14,282	23,127	70,522	46,940
Total general revenues	767,638	832,565	1,225,038	1,211,793	1,992,676	2,044,359
Expenses:						
General government	291,350	283,461	-	-	291,350	283,461
Public safety	504,115	372,339	-	-	504,115	372,339
State Street Aid	77,879	44,984	-	-	77,879	44,984
Senior Center	23,463	22,750	-	-	23,463	22,750
Interest	-		-	-	-	-
Waterworks services	-	-	1,092,064	1,137,924	1,092,064	1,137,924
Total expenses	896,806	723,534	1,092,064	1,137,924	1,988,870	1,861,458
Increase in net assets before transfers	(129,168)	109,031	132,974	73,869	3,806	182,900
Transfers	-		-		-	-
Change in net assets	(129,168)	109,031	132,974	73,869	3,806	182,900
Net assets, beginning	434,489	272,037	2,179,989	2,312,963	2,614,478	2,585,001
Restatement	(33,283)	17,320	-	-	(33,283)	17,320
Net assets, ending	$ 272,038	$ 398,388	$ 2,312,963	$ 2,386,832	$ 2,585,002	$ 2,785,220

Governmental Activities. Governmental activities increased the City of Whitwell's net assets by $109,031. This increase is primarily due to the Capital Grant the City received for the Park for Play Ground Equipment. As well as, several other operational grants.

Business-Type Activities. Business-type activities increased the City's net assets by $73,869. This was due primarily to an increase in the other income and a Capital Grant received for Water Line Replacement.

Financial Analysis of the City's Funds

As noted earlier, the City of Whitwell uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Whitwell's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the City of Whitwell's governmental funds reported combined ending fund balances of $(67,437), an increase of $87,931 over the prior year. The general fund is the chief operating fund of the City of Whitwell. At the end of the current fiscal year, unreserved fund balance for the general fund was a deficit of $(106,766). The fund

TAWC_RESP_CAPD_1DR_000102

balances increased by $87,931. This was due to the fact that the City received more revenue than it spent for expenditures.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the water fund at the end of the year amounted to $2,386,832. The water fund has an increase in net assets for the year of $73,869. Factors concerning the financial position of this fund have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The City received $120,633 more in revenue than it spent in expenditures.

Differences between the original and final amended budgets are listed below.
Fire Department Grant – budgeted - $0 Actual - $24,000.00
Park Capital outlay Grant- budgeted- $0 Actual - $31,764.24
HWY Safety Grant – Budgeted - $0 Actual - $5,000.00

Capital Asset and Debt Administration

Capital assets. The City of Whitwell's investment in capital assets for its governmental and business type activities as of June 30, 2011 amounted to $3,087,899. This investment includes land, buildings, improvements, machinery, equipment, and construction in progress.

Major capital asset events during the current fiscal year for the governmental-type activities included new playground equipment for the park, fire department turnout gear, and police department new radios.

The major capital asset event during the fiscal year for the business-type activity included Hardee's pumping station, and Crossroad Line Replacement.

Additional information on the City of Whitwell's capital assets can be found in Note 4 on pages 20 and 21.

TAWC_RESP_CAPD_1DR_000103

CITY OF WHITWELL's CAPITAL ASSETS

	Governmental Activities		Business-type Activities		Total	
	2010	2011	2010	2011	2010	2011
Land	$ 5,000	$ 8,500	$ 6,061	$ 6,061	$ 11,061	$ 14,561
Buildings	234,960	234,960	64,364	64,364	299,324	299,324
Water plant	-	-	1,931,383	1,931,383	1,931,383	1,931,383
Water lines	-	-	3,763,993	3,763,993	3,763,993	3,763,993
Equipment and vehicles	842,600	907,940	244,934	244,934	1,087,534	1,152,874
Construction in progress	-	-	-	95,961	-	95,961
Total capital assets	$ 1,082,561	$ 1,151,400	$ 6,010,735	$ 6,106,695	$ 7,093,296	$ 7,258,096

Long-term Debt. At the end of the fiscal year, the City of Whitwell's total debt was $805,190, all of which was for the debt incurred over the past years. $6,013 consists of the liability for compensated absences of the governmental funds.

CITY OF WHITWELL's OUTSTANDING DEBT

	Governmental Activities		Business- type Activities		Total	
	2010	2011	2010	2011	2010	2011
Notes payable	$-	$-	$205,000	$205,000	$205,000	$205,000
General obligation bonds	-	-	-	-	-	-
Revenue bond and Tax Bonds	-	-	590,080	536,688	590,080	536,688
Compensated absences	18,117	6,013	-	-	18,117	6,013
Capital leases	83,156	57,489	-	-	83,156	57,489
	$101,273	$63,502	$795,080	$741,688	$896,353	$805,190.

Additional information on the City of Whitwell's debt can be found in Note 5 of Notes to Basic Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the City of Whitwell's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the City of Whitwell, Office of the Mayor, 13671 Hwy 28, Whitwell, Tennessee 37397.

TAWC_RESP_CAPD_1DR_000104

BEAN, RHOTON & KELLEY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
300 SOUTH JEFFERSON STREET, SUITE A, WINCHESTER, TN 37398

Office: 931-967-0611
Fax: 931-967-4784

www.brkcpa.com

Members of American Institute of
Certified Public Accountants,
Tennessee Society of CPA's,
Association of Government Accountants

Independent Auditors' Report

The Honorable Mayor and Board of Commissioners
City of Whitwell, Tennessee

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Whitwell, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Whitwell, Tennessee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Certain financial documentation was unavailable or incomplete due to overall lack of controls in the financial processes of the City. We were thus unable to properly test certain financial areas for City of Whitwell, Tennessee. Therefore, the amounts that would be reported in the financial statements are not reasonably determinable. Additionally, an investigative audit conducted by the State of Tennessee Division of Municipal Audit revealed an apparent misappropriation of funds which is further discussed in Note 16.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Whitwell, Tennessee, as of June 30, 2011, or the changes in its financial position or, where applicable, its cash flows for the year then ended.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2012 on our consideration of the City of Whitwell, Tennessee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Funding Progress on pages i through vi and 30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Whitwell, Tennessee's financial statement as a whole. The introductory section and the schedules listed in the table of contents as other supplemental information are presented for the purposes of additional analysis and are not a required part of the financial statements. The schedules listed in the table of contents as other supplemental information were subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, for the reasons stated in the third paragraph above, the information is not fairly stated in all material respects in relation to the financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Bean, Rhoton & Kelley, PLLC
June 1, 2012

City of Whitwell, Tennessee
Statement of Net Assets
June 30, 2011

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 52,057.50	$ 53,274.64	$ 105,332.14
Receivables (net)	161,798.88	85,866.16	247,665.04
Internal balances (net)	(197,277.35)	197,277.35	0.00
Other assets	155,013.48	22,520.50	177,533.98
Restricted cash	10,174.82	0.00	10,174.82
Restricted certificates of deposit	62,754.32	195,003.50	257,757.82
Capital assets (Note 4):			
Land	5,000.00	6,061.00	11,061.00
Other capital assets, net of depreciation	394,613.26	2,682,224.59	3,076,837.85
Total capital assets	399,613.26	2,688,285.59	3,087,898.85
Total assets	$ 644,134.91	$ 3,242,227.74	$ 3,886,362.65
LIABILITIES			
Accounts payable and accrued expenses	$ 37,072.30	$ 113,707.22	$ 150,779.52
Deferred revenue	151,185.69	0.00	151,185.69
Long - term liabilities (Note 6)			
Due within one year	25,780.94	53,800.00	79,580.94
Due in more than one year	31,708.40	687,888.04	719,596.44
Total liabilities	$ 245,747.33	$ 855,395.26	$ 1,101,142.59
NET ASSETS			
Invested in capital assets, net of related debt	$ 342,123.92	$ 1,946,597.55	$ 2,288,721.47
Restricted by bond covenants	0.00	195,003.50	195,003.50
Restricted for specific expenditures	39,329.75	0.00	39,329.75
Unrestricted	16,933.91	245,231.43	262,165.34
Total net assets	$ 398,387.58	$ 2,386,832.48	$ 2,785,220.06

See accompanying notes to financial statements.

City of Whitwell, Tennessee
Statement of Activities
For the Year Ended June 30, 2011

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Assets: Governmental Activities	Net (Expenses) Revenue and Changes in Net Assets: Business -type Activities	Total
Primary government:							
Governmental activities:							
General government	$ 283,460.68	$ 31,098.20	$ 11,248.47	$ 32,000.00	$ (209,114.01)	$ 0.00	$ (209,114.01)
Public safety:							
Police	336,944.56	28,421.41	2,400.00	4,999.00	(301,124.15)	0.00	(301,124.15)
Fire	35,394.54	0.00	852.00	24,000.00	(10,542.54)	0.00	(10,542.54)
State street aid	44,984.22	0.00	45,377.11	0.00	392.89	0.00	392.89
Senior center	22,750.28	0.00	17,857.94	0.00	(4,892.34)	0.00	(4,892.34)
Total governmental activities	723,534.28	59,519.61	77,735.52	60,999.00	(525,280.15)	0.00	(525,280.15)
Business-type activities:							
Water utilities	1,137,923.78	1,112,342.72	0.00	73,828.60	0.00	48,247.54	48,247.54
Total business-type activities	1,137,923.78	1,112,342.72	0.00	73,828.60	0.00	48,247.54	48,247.54
Total primary government	$ 1,861,458.06	$ 1,171,862.33	$ 77,735.52	$ 134,827.60	(525,280.15)	48,247.54	(477,032.61)
General revenues:							
Taxes:							
Property taxes					130,960.49	0.00	130,960.49
Franchise taxes (fees)					30,420.42	0.00	30,420.42
Sales tax - General					316,183.60	0.00	316,183.60
State beer tax					866.01	0.00	866.01
Local beer tax					92,719.34	0.00	92,719.34
State income tax					1,718.80	0.00	1,718.80
State excise tax					4,717.50	0.00	4,717.50
TVA replacement tax					18,681.36	0.00	18,681.36
Ad valoreum taxes					9,506.45	0.00	9,506.45
Other Taxes					3,563.01	0.00	3,563.01
Other					23,813.23	23,127.15	46,940.38
Unrestricted investment income					1,160.60	2,494.68	3,655.28
Total general revenues and transfers					634,310.81	25,621.83	659,932.64
Change in net assets					109,030.66	73,869.37	182,900.03
Net assets - beginning of year, as previously stated					272,037.42	2,312,963.11	2,585,000.53
Restatement (Note 10)					17,319.50	0.00	17,319.50
Net assets - beginning of year, as restated					289,356.92	2,312,963.11	2,602,320.03
Net assets - end of year					$ 398,387.58	$ 2,386,832.48	$ 2,785,220.06

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000108

City of Whitwell, Tennessee
Balance Sheet
Governmental Funds
June 30, 2011

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash	$ 52,057.50	$ 72,929.14	$ 124,986.64
Property taxes receivables, net	153,045.39	0.00	153,045.39
Other receivables	40,066.63	0.00	40,066.63
Total assets	$ 245,169.52	$ 72,929.14	$ 318,098.66
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 10,596.92	$ 19,468.87	$ 30,065.79
Accrued expenses	6,075.80	930.71	7,006.51
Due to other funds	184,077.54	13,199.81	197,277.35
Deferred revenue	151,185.69	0.00	151,185.69
Total liabilities	351,935.95	33,599.39	385,535.34
Fund balances (Note 8):			
Nonspendable	33,307.04	0.00	33,307.04
Restricted	0.00	39,329.75	39,329.75
Unassigned	(140,073.47)	0.00	(140,073.47)
Total fund balances	(106,766.43)	39,329.75	(67,436.68)
Total liabilities and fund balances	$ 245,169.52	$ 72,929.14	$ 318,098.66

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000109

City of Whitwell, Tennessee
Reconciliation of the Balance Sheet of Governmental
Funds to the Statement of Net Assets
June 30, 2011

Total fund balances per fund financial statements	$	(67,436.68)
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets, net of depreciation, are not reported in this fund financial statement because they are not current financial resources, but they are reported in the statement of net assets.		399,613.26
The City has an equity interest in a joint venture. This investment is not a current financial resource and therefore is not reported in the Balance Sheet		123,700.34
Certain liabilities (such as notes payable) are not reported in this fund financial statement because they are not due and payable within the current period, but they are presented in the Statement of Net Assets.		(57,489.34)
Net assets for governmental activities	$	398,387.58

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000110

City of Whitwell, Tennessee
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2011

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	$ 130,960.49	$ 0.00	$ 130,960.49
Ad valoreum tax	9,506.45	0.00	9,506.45
Franchise taxes	30,420.42	0.00	30,420.42
Gasoline tax	0.00	45,377.11	45,377.11
Sales tax - general	316,183.60	0.00	316,183.60
Local beer tax	92,719.34	0.00	92,719.34
State beer tax	866.01	0.00	866.01
State income tax	1,718.80	0.00	1,718.80
State excise tax	4,717.50	0.00	4,717.50
TVA replacement tax	18,681.36	0.00	18,681.36
City streets and transport	3,563.01	0.00	3,563.01
Fees and fines	27,774.36	756.50	28,530.86
Licenses and permits	24,449.91	0.00	24,449.91
Fire department revenue	852.00	0.00	852.00
Police salary supplement	2,400.00	0.00	2,400.00
Grant revenue	60,999.00	15,967.55	76,966.55
Park revenue	17,896.76	0.00	17,896.76
Investment earnings	48.11	1,112.49	1,160.60
Other	23,057.39	1,890.39	24,947.78
Total revenues	766,814.51	65,104.04	831,918.55
EXPENDITURES			
Current:			
General government	182,281.29	0.00	182,281.29
Police	320,507.14	0.00	320,507.14
Streets	0.00	44,984.22	44,984.22
Senior center	0.00	22,750.28	22,750.28
Library	31,078.48	0.00	31,078.48
Parks and recreation	31,429.84	0.00	31,429.84
Fire	12,044.64	0.00	12,044.64
Drug	0.00	243.66	243.66
Debt Service:			
Principal	0.00	25,666.25	25,666.25
Interest and other charges	0.00	4,161.76	4,161.76
Capital outlays	68,839.87	0.00	68,839.87
Total expenditures	646,181.26	97,806.17	743,987.43
Excess/(Deficiency) of revenues over expenditures	120,633.25	(32,702.13)	87,931.12
OTHER FINANCING SOURCES (USES)			
Transfers in	15,594.55	29,828.01	45,422.56
Transfers out	(29,828.01)	(15,594.55)	(45,422.56)
Total other financing sources and uses	(14,233.46)	14,233.46	0.00
Net change in fund balances	106,399.79	(18,468.67)	87,931.12
Fund balances- beginning of year, as previously reported	(231,585.72)	58,898.42	(172,687.30)
Restatement (Note 10)	18,419.50	(1,100.00)	17,319.50
Fund balances - beginning of year, as restated	(213,166.22)	57,798.42	(155,367.80)
Fund balances- ending	$ (106,766.43)	$ 39,329.75	$ (67,436.68)

See accompanying notes to financial statements.

City of Whitwell, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2011

Net change in total fund balances per fund financial statements	$	87,931.12
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in this fund financial statement because they use current financial resources, but they are presented as assets in the Statement of Activities and depreciated over their estimated economic lives. The amount by which capital outlays are reported in the Governmental Funds is less than depreciation for the year:		(5,213.10)
Capital outlays: $68,839.87		
Depreciation: ($74,052.97)		
The City's increase in equity in the joint venture is not recorded in the governmental funds until the funds are transferred to the City.		646.39
The issuance of long - term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds:		
Note principal retirement $25,666.25		25,666.25
Change in net assets of governmental activities	$	109,030.66

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000112

City of Whitwell, Tennessee
Statement of Net Assets
Proprietary Fund
June 30, 2011

	Water and Sewer Fund	Totals
ASSETS		
Current assets:		
Cash and cash equivalents	$ 53,274.64	$ 53,274.64
Receivables, net of bad debt allowance	85,866.16	85,866.16
Inventories	4,500.00	4,500.00
Other assets	18,020.50	18,020.50
Due from other funds	197,277.35	197,277.35
Total current assets	358,938.65	358,938.65
Restricted Assets:		
Investments in certificates of deposit, restricted by bond covenants	195,003.50	195,003.50
Total restricted assets	195,003.50	195,003.50
Noncurrent assets:		
Capital assets:		
Land	6,061.00	6,061.00
Buildings and equipment	6,100,634.38	6,100,634.38
Less accumulated depreciation	(3,418,409.79)	(3,418,409.79)
Total noncurrent assets	2,688,285.59	2,688,285.59
Total assets	$ 3,242,227.74	$ 3,242,227.74
LIABILITIES		
Current liabilities:		
Accounts payable	$ 46,428.91	$ 46,428.91
Accrued liabilities	12,358.76	12,358.76
Current portion of long-term liabilities	53,800.00	53,800.00
Other current liabilities	54,919.55	54,919.55
Total current liabilities	167,507.22	167,507.22
Long-term liabilities:		
Notes payable	741,688.04	741,688.04
Less: current portion of long-term liabilities	(53,800.00)	(53,800.00)
Total long-term liabilities	687,888.04	687,888.04
Total liabilities	$ 855,395.26	$ 855,395.26
NET ASSETS		
Invested in capital assets	$ 1,946,597.55	$ 1,946,597.55
Restricted by bond covenants	195,003.50	195,003.50
Unrestricted	245,231.43	245,231.43
Total net assets	$ 2,386,832.48	$ 2,386,832.48

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000113

City of Whitwell, Tennessee
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Fund
For the Year Ended June 30, 2011

	Water and Sewer Fund	Totals
OPERATING REVENUES		
Charges for services	$ 1,112,342.72	$ 1,112,342.72
Miscellaneous	23,127.15	23,127.15
Total operating revenues	1,135,469.87	1,135,469.87
OPERATING EXPENSES		
Contractual services	46,744.88	46,744.88
Chemicals	72,462.73	72,462.73
Employee benefits	67,297.20	67,297.20
Salaries and wages	292,450.54	292,450.54
Payroll taxes	42,956.96	42,956.96
Insurance	57,853.03	57,853.03
Utilities	103,683.86	103,683.86
Repairs and maintenance	121,647.29	121,647.29
Other supplies and expenses	132,697.83	132,697.83
Depreciation	153,733.81	153,733.81
Total operating expenses	1,091,528.13	1,091,528.13
Operating income	43,941.74	43,941.74
NONOPERATING REVENUES (EXPENSES)		
Interest expense	(46,395.65)	(46,395.65)
Grant revenue	73,828.60	73,828.60
Interest and investment revenue	2,494.68	2,494.68
Total nonoperating revenue (expenses)	29,927.63	29,927.63
Change in net assets	73,869.37	73,869.37
Total net assets- beginning	2,312,963.11	2,312,963.11
Total net assets- ending	$ 2,386,832.48	$ 2,386,832.48

See accompanying notes to financial statements.

City of Whitwell, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2011

	Water and Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 1,117,416.23	$ 1,117,416.23
Insurance payments	(41,593.51)	(41,593.51)
Payments to employees	(435,389.65)	(435,389.65)
Utilities / telephone	(103,683.86)	(103,683.86)
Payments to suppliers	(291,105.63)	(291,105.63)
Other receipts (payments)	(97,498.25)	(97,498.25)
Net cash provided by operating activities	148,145.33	148,145.33
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisitions of capital assets	(79,991.15)	(79,991.15)
Grant proceeds	73,828.60	73,828.60
Principal paid on capital debt	(53,391.71)	(53,391.71)
Interest paid on capital debt	(46,395.65)	(46,395.65)
Net cash (used) by capital and related financing activities	(105,949.91)	(105,949.91)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	2,494.68	2,494.68
Net cash provided by investing activities	2,494.68	2,494.68
Net increase in cash and cash equivalents	44,690.10	44,690.10
Balances- beginning of the year	8,584.54	8,584.54
Balances- end of the year	$ 53,274.64	$ 53,274.64
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	43,941.74	43,941.74
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	153,733.81	153,733.81
Change in assets and liabilities:		
Receivables, net	(20,150.59)	(20,150.59)
Accounts and other payables	(12,954.20)	(12,954.20)
Accrued expenses	(16,425.43)	(16,425.43)
Net cash provided by operating activities	$ 148,145.33	$ 148,145.33

See accompanying notes to financial statements.

City of Whitwell, Tennessee
Budgetary Comparison Schedule - General Fund
For the Year Ended June 30, 2011

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	$ 125,300.00	$ 117,469.12	$ 130,960.49	$ 13,491.37
Franchise taxes	35,000.00	30,420.42	30,420.42	0.00
State taxes	394,200.00	409,785.27	429,274.71	19,489.44
In lieu of taxes	12,000.00	18,681.36	18,681.36	0.00
Grant revenue	52,400.00	0.00	63,399.00	63,399.00
Licenses and permits	16,500.00	28,194.83	24,449.91	(3,744.92)
Interest and investment revenue	500.00	136.33	48.11	(88.22)
Police revenue	50,500.00	27,664.91	27,664.91	0.00
Fire department revenue	1,100.00	24,852.00	852.00	(24,000.00)
Park revenue	22,000.00	41,124.89	14,396.76	(26,728.13)
Miscellaneous revenue	4,000.00	16,564.05	26,666.84	10,102.79
Transfers from other funds	0.00	0.00	15,594.55	15,594.55
Total revenues	713,500.00	714,893.18	782,409.06	67,515.88
EXPENDITURES				
General government	180,461.00	204,903.42	182,281.29	22,622.13
Public safety	362,287.00	345,372.99	332,551.78	12,821.21
Library	33,190.00	31,709.39	31,078.48	630.91
Parks	42,617.00	33,645.00	31,429.84	2,215.16
Grants	50,000.00	0.00	0.00	0.00
Capital outlay	20,000.00	61,893.74	68,839.87	(6,946.13)
Debt service	24,978.00	0.00	29,828.01	(29,828.01)
Total expenditures	713,533.00	677,524.54	676,009.27	1,515.27
Deficiency of revenues over expenditures	(33.00)	37,368.64	106,399.79	69,031.15
Fund balance - beginning of year, as previously reported	(231,585.72)	(231,585.72)	(231,585.72)	0.00
Restatement (Note 10)	18,419.50	18,419.50	18,419.50	0.00
Fund balance - beginning of year, as restated	(213,166.22)	(213,166.22)	(213,166.22)	0.00
Fund balance - end of year	$ (213,199.22)	$ (175,797.58)	$ (106,766.43)	$ 69,031.15

(continued)

City of Whitwell, Tennessee
Budgetary Comparison Schedule - General Fund (continued)
For the Year Ended June 30, 2011

	General Fund
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 782,409.06
Differences - Budget to GAAP	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.	(15,594.55)
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 766,814.51
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 676,009.27
Differences - Budget to GAAP	
Transfers to debt service are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(29,828.01)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 646,181.26

See accompanying notes to financial statements.

TAWC_RESP_CAPD_1DR_000117

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting methods and procedures adopted by the City of Whitwell conform to accounting principles generally accepted in the United States of America as applied to governmental entities. The following notes to the financial statements are an integral part of the City's basic financial statements.

Financial Reporting Entity

The City follows the standards promulgated by GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units,* to define the reporting entity. The financial statements include all operations over which the City is financially accountable. The City has not identified any entities which would be component units.

Joint Venture

Powell's Crossroads-Whitwell Industrial Complex (PCWIC) is a joint venture of the City of Whitwell, Tennessee. The City, in conjunction with the Town of Powell's Crossroads, participates in a joint venture to operate and maintain an industrial complex in their vicinity. The Board of the PCWIC is composed of four members, the mayor and one commissioner of each participant. Financial information for PCWIC can be obtained from the Town of Powell's Crossroads, Alvin York Highway, Whitwell, Tennessee, 37397. PCWIC has no liabilities as of June 30, 3011, and has assets of property and cash to be used for its intended purpose.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of activities) report information on all of the City's activities. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as *general revenues.* The effect of interfund activity has been removed from the government-wide financial statements.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due in the governmental fund financial statements.

TAWC_RESP_CAPD_1DR_000119

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

Property taxes, state shared revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period using the criteria specified in the paragraph above. All other revenue items are considered to be measurable and available only when cash is received by the government.

Governmental Funds are those through which most governmental functions of the City are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The government reports the following major governmental funds:

General Fund – This fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Additionally, the City reports the following non-major governmental funds:

Debt Service Fund – This fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

Special Revenue Funds are established to account for specific revenues that are legally restricted to expenditure for specific purposes. The City has presented the following major special revenue funds:

Drug Fund - This fund is used to account for drug fines received and usage of those monies to further drug investigations.

Senior Center Fund - This fund is used to account for funds received and expended for the senior citizens center.

State Street Aid Fund - This fund is used to account for street taxes received and usage of those monies to maintain state streets.

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Assets. The City has presented the following major proprietary fund:

Water and Sewer Fund – This fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long – term debt principal and interest for water debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds.

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the City applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

Proprietary funds distinguish operating revenues and expenses from non – operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary fund include the cost of personal and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non – operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Statement of Cash Flows

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

Capital Assets, Depreciation, and Amortization

The City's property, plant, equipment and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. Proprietary capital assets are also reported in the respective fund financial statements. Donated assets are stated at their estimated fair value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation has been provided over estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Buildings/Mains	30-40 years
Improvements	10-20 years
Equipment	3-10 years
Furniture and Fixtures	3-10 years

The City implemented GASB 34 requirements as a Phase 3 government, and has elected not to retroactively apply requirements to their fixed assets/ infrastructure.

TAWC_RESP_CAPD_1DR_000121

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting

As set forth in the City Charter, the City Council adopts an annual budget of the General Fund, Proprietary Funds, and Special Revenue Funds. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund. The budget for the Proprietary Fund is adopted under a basis consistent with GAAP, except that certain capital expenses and non-operating income and expense items are not considered. The City Recorder is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures/expenses must be approved by the City Council.

All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.

The official City budget for June 30, 2011, was prepared for adoption for the General and Special Revenue Funds by October 7, 2010. The budget was formerly adopted by the Board of Aldermen after three readings at duly advertised public meetings. The final reading of the budget was passed as amended on October 6, 2011.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The City has classified certain prepaid expenses as being nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City has classified forfeitures as being restricted because their use is restricted by state statute for police investigative expenditures. The City has classified State Street Aid Fund resources as being restricted because they are to be expended for the maintenance of state streets. The City has also classified Senior Center Fund resources as being restricted because they are to be expended for operations of the Senior Center.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Mayor and City Council. These amounts cannot be used for any other purpose unless the Mayor and City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that as employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City did not have any committed resources as of June 30, 2011.

Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Mayor and City Council or through the Mayor and City Council delegating this responsibility to the City manager through the budgetary process. The City did not have any assigned resources as of June 30, 2011.

Unassigned: This classification includes the residual fund balance for the General Fund.

The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to deter the use of these other classified funds.

TAWC_RESP_CAPD_1DR_000122

NOTE 2 – CASH AND CASH EQUIVALENTS

The City is authorized to invest in the following types of securities and indebtedness, in accordance with governing statues:

(1) Bonds, notes, treasury bills or similar types of indebtedness to the United States.

(2) Non-convertible debt including Federal Home Loan Bank, Federal National Mortgage Association, Federal Farm Credit Bank, and Student Loan Marketing Association.

(3) Other obligations not specified above which provide guaranteed principal and interest by the United States or any of its agencies.

(4) Repurchase agreements which involve obligations of the United States or its agencies, provided the term of the repurchase agreement does not extend beyond the maturity date of the obligation and the market value of the security exceeds the cost of the security.

(5) Money market funds invested in any of the aforementioned securities.

As a means of limiting its exposure to losses resulting from rising interest rates, the City's usual policy is to invest in certificates of three years or less. The exposure to interest rate changes is presented using the weighted average maturity method. Its policy is to limit exposure to interest rate risk by requiring sufficient liquidity in the investment portfolio. The City's investments experienced no significant fluctuations in fair value during the year.

The City's policies limit deposits and investments to those instruments allowed by applicable state laws. State statutes require that all deposits with financial institutions must be collateralized by securities whose market value is equal to 105% of the value of the uninsured deposits. The deposits must be covered by federal deposit insurance or the Tennessee Bank Collateral Pool, by collateral held by the City's agent in the City's name, or by Federal Reserve Banks acting as third party agents. State statutes also authorize the types of investments in which the City may participate. The City limits its investments to certificates of deposit and savings and money market accounts with local banks and the State of Tennessee local government pooled investment fund.

The City's policies are designed to maximize its earnings, while protecting the security and providing maximum liquidity, in accordance with all applicable state laws. The State of Tennessee Local Government Investment Pool is a 2a7-like pool, which is not rated.

The City's deposits at year-end were covered by federal depository insurance, the Tennessee Bank Collateral Pool, or by collateral held by the City's agent in the City's name. The carrying amount of total cash deposits at June 30, 2011, less petty cash in the amount of $600.00, is $372,664.78.

NOTE 3 – RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUES

Significant business-type receivables include amounts due from customers primarily for utility services. These receivables are due within thirty days. Business-type receivables report accounts receivable net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of accounts receivable which have been past due for more than 60 days. Related amounts are shown as follows:

Accounts receivable	$ 125,464.27
Less: Allowance of uncollectible accounts	(39,598.11)
Net accounts receivable	$ 85,866.16

TAWC_RESP_CAPD_1DR_000123

NOTE 3 – RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUES (continued)

The General Fund reported $151,185.69 in deferred revenues, all of which consisted of deferred property taxes, and $161,798.88 in receivables, which consisted $153,045.39 in property taxes receivable and $8,753.49 in state beer taxes receivable.

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2011, was as follows:

	Beginning Balances	Increase	Decreases	Ending Balances
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 5,000.00	$ 3,500.00	$ 0.00	$ 8,500.00
Total capital assets not being depreciated	$ 5,000.00	$ 3,500.00	$ 0.00	$ 8,500.00
Other capital assets:				
Buildings and improvements	234,960.45	0.00	0.00	234,960.45
Equipment	456,670.55	65,339.87	0.00	522,010.42
Vehicles	385,929.89	0.00	0.00	385,929.89
Total other capital assets	1,077,560.89	65,339.87	0.00	1,142,900.76
Less accumulated depreciation for:				
Buildings	134,967.51	3,769.01	0.00	138,736.52
Equipment	260,820.94	38,416.83	0.00	299,237.77
Vehicles	281,946.08	31,867.13	0.00	313,813.21
Total accumulated depreciation	677,734.53	74,052.97	0.00	751,787.50
Other capital assets, net	399,826.36	(8,713.10)	0.00	391,113.26
Governmental activities capital assets, net	$ 404,826.36	$ (5,213.10)	$ 0.00	$ 399,613.26

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Governmental activities:	
General government	$31,512.47
Police	16,193.76
Fire	23,349.90
Parks & recreation	2,996.84
Total depreciation expense – governmental activities	$74,052.97

TAWC_RESP_CAPD_1DR_000124

NOTE 4 – CAPITAL ASSETS (continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities				
Capital assets not being depreciated:				
Land	$ 6,061.00	$ 0.00	$ 0.00	$ 6,061.00
Construction in progress	0.00	95,960.70	0.00	95,960.70
Total capital assets not being depreciated	6,061.00	95,960.70	0.00	102,021.70
Other capital assets:				
Buildings	64,363.87	0.00	0.00	64,363.87
Water plant	1,931,382.91	0.00	0.00	1,931,382.91
Water lines	3,763,992.93	0.00	0.00	3,763,992.93
Vehicles & equipment	244,933.97	0.00	0.00	244,933.97
Total other capital assets	6,004,673.68	0.00	0.00	6,004,673.68
Less accumulated Depreciation for:				
Building	41,727.24	2,145.46	0.00	43,872.70
Water plant	1,334,824.88	47,186.63	0.00	1,382,011.51
Water lines	1,671,085.32	92,256.12	0.00	1,763,341.44
Vehicles & equipment	217,308.54	12,145.60	0.00	229,184.14
Total accumulated depreciation	3,264,675.98	153,733.81	0.00	3,418,409.79
Other capital assets, net	2,739,997.70	(153,733.81)	0.00	2,586,263.89
Business-type activities Capital assets, net	$ 2,746,058.70	$ (57,773.11)	$ 0.00	$ 2,688,285.59

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Business-type activities:	
Water and sewer	$ 153,733.81
Total depreciation expense – Business-type activities	$ 153,733.81

NOTE 5 – COMPENSATED ABSENCES

The City has a policy of compensated vacation from 5 to 20 days, annually, based upon years of service. In the event of termination, an employee is paid for unused vacation leave. The City's obligation for this benefit is reflected as follows:

Full-time employees earn 4 hours of compensated sick leave for each month of service. As sick leave is not eligible for payment upon termination, no liability is recorded in these financial statements.

Summarized below are the accrued vacation leave liabilities as of June 30, 2011:

General Fund	$ 517.68
Water and Sewer Fund	5,495.91
Total Accrued Vacation	$ 6,013.59

TAWC_RESP_CAPD_1DR_000125

NOTE 6 – LONG – TERM DEBT

Governmental Activities:
Debt of governmental funds reported in the government-wide financial statements represents amounts not expected to be paid with expendable, available resources, and consists of the following:

Capital lease obligation, for purchase of fire pumper, payable to Kansas State Bank in annual installments of $14,233, including interest at 5.4%, through July 2012	$ 30,815.79
Capital lease obligation, for purchase of Boom Mower and New Holland tractor, payable to PNC Equipment Finance in monthly installments of $1,131.74, including interest at 4.49% through November 2013	26,673.55
	$ 57,489.34

The following is a summary of changes in long – term debt during the 2011 fiscal year:

	Beginning Balance	Adjustments and Additions	Adjustments and Retirements	Ending Balance
Kansas State Bank	$ 39,164.21	$ 0.00	$ 13,175.59	$30,815.79
PNC Equipment Finance	43,991.38	0.00	12,490.66	26,673.55
Total	$ 83,155.59	$ 0.00	$ 25,666.25	$57,489.34

A summary of annual debt service requirements at June 30, 2011 for Governmental Funds is as follows:

Fiscal Year	Principal	Interest
2012	$ 25,780.94	$ 2,033.40
2013	26,987.72	826.62
2014	4,720.68	67.74
Total	$ 57,489.34	$ 2,927.76

TAWC_RESP_CAPD_1DR_000126

NOTE 6 – LONG – TERM DEBT (continued)

Business-Type Activities:
Debt reported in the waterworks fund, a primary government proprietary fund, consists of the following:

Bonds:	
Water Revenue and Tax Bonds, Series 1975, payable in variable annual installments, including interest at 5.0%, through October, 2014	$ 75,000.00
Water Revenue and Tax Bonds, Series 1981, payable in variable annual installments, including interest at 5.0% through July, 2021	280,000.00
Water Revenue and Tax Bonds, Series 1981A, payable in variable annual installments, including interest at 5.0% through March 2021	73,000.00
Water Revenue and Tax Bonds, Series 2006, payable in monthly installments of $1,689, including interest at 5.0%, through June, 2042	313,688.04
	$ 741,688.04

The following is a summary of changes in long – term debt during the 2011 fiscal year:

	Beginning Balance	Adjustments and Additions	Adjustments and Retirements	Ending Balance
Series 1975	$ 98,000.00	$ 0.00	$ 23,000.00	$ 75,000.00
Series 1981	300,000.00	0.00	20,000.00	280,000.00
Series 1981A	79,000.00	0.00	6,000.00	73,000.00
Series 2006	318,079.75	0.00	4,391.71	313,688.04
Total	$ 795,079.75	$ 0.00	$ 53,391.71	$ 741,688.04

A summary of annual debt service requirements at June 30, 2011 for the Proprietary Fund is as follows:

Fiscal Year	Principal	Interest
2012	$ 53,800.00	$ 37,268.00
2013	60,100.00	34,443.00
2014	61,400.00	31,318.00
2015	36,600.00	28,918.00
2016	36,900.00	27,018.00
2017-2021	230,850.00	102,640.00
2022-2026	39,400.00	61,940.00
2027-2031	50,500.00	50,840.00
2032-2036	65,700.00	35,640.00
2037-2042	106,438.04	16,940.00
Total	$ 741,688.04	$426,965.00

TAWC_RESP_CAPD_1DR_000127

NOTE 7 – INTERFUND TRANSACTIONS

Individual fund receivables and payables are attributed to charges between funds that are outstanding at June 30, 2011. Interfund balances are expected to be paid during the following fiscal year. Any residual balances outstanding between the governmental activities and business – type activities are reported in the government – wide financial statements as "internal balances".

Fund	Receivables	Payables
Major Funds:		
General Fund	$ 13,199.81	$ 197,277.35
Water & Sewer Fund	197,277.35	0.00
Nonmajor Funds:		
State Street Aid Fund	0.00	13,199.81
Total	$ 210,477.16	$ 210,477.16

NOTE 8 – FUND BALANCES AND NET ASSETS

A summary of changes in fund balances follows:

	Beginning Fund Balance July 1, 2010	Excess/ (Deficit) of Revenues over Expenditures	Transfers/ Other Fund Balance Additions/ (Deletions)	Ending Fund Balance June 30, 2011
General Fund:				
Nonspendable	$ 0.00	$ 33,307.04	$ 0.00	$ 33,307.04
Unreserved:	(231,585.72)	87,326.21	4,186.04	(140,073.47)
Total	$ (231,585.72)	$ 120,633.25	$ 4,186.04	$ (106,766.43)
Special Revenue Funds:				
Drug Fund:				
Restricted	$ 5,320.01	$ 512.84	$ (1,100.00)	$ 4,732.85
Senior Center:				
Restricted	7,807.25	(4,892.34)	0.00	2,914.91
State Street Aid:				
Restricted	45,771.16	1,505.38	(15,594.55)	31,681.99
Total	$ 58,898.42	$ (2,874.12)	$ (16,694.55)	$ 39,329.75
Water and Sewer Fund:				
Total Net Assets	$ 2,312,963.11	$ 73,869.37	$ 0.00	$ 2,386,832.48

As of these financial statements, the City has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are now classified as follows:

Nonspendable – Amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by the Mayor and City Council ordinance or resolution.

TAWC_RESP_CAPD_1DR_000128

NOTE 8 – FUND BALANCES AND NET ASSETS (continued)

Assigned – Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the Mayor and City Council.

Unassigned – All amounts not included in other spendable classifications.

As discussed in Note 1, Restricted funds are used first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to deter the use of these other classified funds.

NOTE 9 – RESTRICTED NET ASSETS

Certain proceeds of the enterprise fund are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Certain revenues are restricted by state statute to specific expenditures. Restricted assets in the government-wide statement of net assets consist of $195,003.50 is restricted by bond covenants, $31,681.99 is restricted to expenditures for city streets, $4,732.85 is restricted for drug investigation and enforcement, and $2,914.91 is restricted for the senior center.

NOTE 10 – RESTATEMENT

During 2011, certain matters were noted which required restatement of the prior year. The Governmental Activities, General Fund, and Drug Fund were restated to correctly account for adjustments to cash and reserve accounts which pertained to prior fiscal years.

The following summarizes the aforementioned adjustment to net assets at July 1, 2010:

	Governmental Activities
Net assets - beginning of year, as previously reported	$ 272,037.42
Restatements, as discussed above	17,319.50
Net assets - beginning of year as restated	$ 289,356.92

	General Fund
Fund balance - beginning of year, as previously reported	$ (231,585.72)
Restatements, as discussed above	18,419.50
Fund balance - beginning of year as restated	$ (213,166.22)

	Drug Fund
Fund balance - beginning of year, as previously reported	$ 5,320.01
Restatements, as discussed above	(1,100.00)
Fund balance - beginning of year as restated	$ 4,220.01

TAWC_RESP_CAPD_1DR_000129

NOTE 11 – DEFICIT FUND BALANCE AND EXPENDITURES IN EXCESS OF BUDGET

The City of Whitwell's actual expenditures exceeded the amount appropriated in the final budget. This practice is contrary to state statutes, which require all expenditures of the general and special revenue funds be authorized by the governing body.

For 2011, the following funds over expended budgetary fund balances as follows:

Fund	Budget	Actual	Overage
Senior Center	19,250.00	22,750.28	(3,500.28)

At June 30, 2011, the following funds had a deficit fund balance:

General Fund	$(106,766.43)

NOTE 12 – PROPERTY TAXES

Property tax levies for the current year are based on $.5474 per hundred of assessed valuation of property located in the City. Property is assessed by the Assessor of Property in Marion County. Property taxes are levied and collected by the City. Property taxes are levied for the calendar year each October. They are payable immediately and become past due on March 1 of the succeeding year. By April 1 of the following year, the delinquent property taxes should be filed with the office of the Marion County Clerk and Master.

NOTE 13 – PENSION PLAN

Employees of the City of Whitwell are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with ten years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979 become vested after ten years of service and members joining prior to July 1, 1979 were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapter 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Political subdivisions such as the City of Whitwell participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to Tennessee Treasury Department, Consolidated Retirement System, 10th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at http://www.treasury.state.tn.us/tcrs/PS/.

Funding Policy

The City of Whitwell requires employees to contribute 5.0 percent of earnable compensation.

The City of Whitwell is required to contribute at an actuarially determined rate; the rate for the fiscal year ending June 30, 2011 was 4.57% of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for Whitwell is established and may be amended by the TCRS Board of Trustees.

TAWC_RESP_CAPD_1DR_000130

NOTE 13 – PENSION PLAN (continued)

Annual Pension Cost

For the year ending June 30, 2010, the City of Whitwell's annual pension cost of $17,879 to TCRS was equal to the City of Whitwell's required and actual contributions. The required contribution was determined as part of the July 1, 2009 actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected 3.0 percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The City of Whitwell's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009, which established contribution rates effective July 1, 2010.

Trend Information

Fiscal Year Ending	Annual Pension Cost(APC)	Percentage of APC Contributed	Net Pension Obligation
June 30, 2010	$ 17,879	100.00%	$ 0.00
June 30, 2010	$ 18,175	100.00%	$ 0.00
June 30, 2009	$ 17,239	100.00%	$ 0.00

Funded Status and Funding Progress

As of July 1, 2009, the most recent actuarial valuation date, the plan was 91.29% percent funded. The actuarial accrued liability for benefits was $0.9 million, and the actuarial value of assets was $0.8 million, resulting in an unfunded actuarial accrued liability (UAAL) of $0.1 million. The covered payroll (annual payroll of active employees covered by the plan) was $0.5 million, and the ratio of the UAAL to the covered payroll was 15.44% percent.

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

The annual required contribution (ARC) was calculated using the aggregate actuarial cost method. Since the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress has been prepared using the entry age actuarial cost method for that purpose, and this information is intended to serve as a surrogate for the funded status and funding progress of the plan.

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) – (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 01, 2009	$794	$870	$76	91.29%	$490	15.44%
July 01, 2007	$731	$704	($27)	103.84%	$424	- 6.37%

TAWC_RESP_CAPD_1DR_000131

NOTE 14 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts' theft of, damage to and destruction of assets; errors and omissions; and natural disasters, which are covered by insurance. There have been no significant reductions in insurance coverage during the year ended June 30, 2011. Settlements have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 15 – COMMITMENTS AND CONTINGENCIES

The City of Whitwell participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the City of Whitwell has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City of Whitwell, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 16 – SUBSEQUENT EVENTS

The State of Tennessee's Division of Municipal Audit conducted an investigative audit of selected records of the City of Whitwell which focused on the period July 1, 2008 through October 31, 2010, and issued their report dated August 15, 2011. The report revealed that the former city recorder apparently charged personal purchases to credit cards issued in the name of the City. The former recorder made online payments from the City bank account for these personal charges totaling at least $9,100. In addition, the former city recorder apparently issued a duplicate payroll payment to herself in the amount of $1,029. The investigative audit also revealed that the former police chief apparently charged personal purchases to a credit card totaling $4,525 issued in the name of the City. These matters were referred to the local district attorney general. On August 8, 2011, the Marion County Grand Jury indicted the former city recorder on one count of Official Misconduct and one count of Theft over $10,000. The Marion County Grand Jury also indicted the former police chief on one count of Official Misconduct and one count of Theft over $1,000. A complete copy of the investigative report can be found at www.comptroller1.state.tn.us.

TAWC_RESP_CAPD_1DR_000132

Required Supplemental Information

City of Whitwell, Tennessee
Required Supplemental Information - Unaudited
June 30, 2011

Schedule of Funding Progress for the City of Whitwell

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b) – (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 01, 2009	$794	$870	$76	91.29%	$490	15.44%
July 01, 2007	$731	$704	($27)	103.84%	$424	-6.37%

The Governmental Accounting Standards Board (GASB) requires the plan to prepare the Schedule of Funding Progress using the entry age actuarial cost method. The requirement to present the Schedule of Funding Progress using the Entry Age actuarial cost method went into effect during the year of the 2007 actuarial valuation, therefore only the two most recent valuations are presented.

TAWC_RESP_CAPD_1DR_000134

Other Supplemental Information

City of Whitwell, Tennessee
Nonmajor Governmental Funds
June 30, 2011

Special Revenue Funds
Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Drug Fund - to account for drug fines received and usage of those monies to further drug investigations.

Senior Center Fund - to account for funds received and expended for the senior citizen center.

State Street Aid Fund - to account for street taxes received and usage of those monies to maintain state streets.

Debt Service Funds
Debt service funds are used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

TAWC_RESP_CAPD_1DR_000136

City of Whitwell, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2011

	Special Revenue				
	Drug Fund	Senior Center	State Street Aid	Debt Service	Total Other Governmental Funds
ASSETS					
Cash	$ 4,732.85	$ 3,845.62	$ 64,350.67	$ 0.00	$ 72,929.14
Total assets	$ 4,732.85	$ 3,845.62	$ 64,350.67	$ 0.00	$ 72,929.14
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 0.00	$ 0.00	$ 19,468.87	$ 0.00	$ 19,468.87
Due to other funds	0.00	0.00	13,199.81	0.00	13,199.81
Accrued expenses	0.00	930.71	0.00	0.00	930.71
Total liabilities	0.00	930.71	32,668.68	0.00	33,599.39
Fund balances:					
Unreserved	4,732.85	2,914.91	31,681.99	0.00	39,329.75
Total fund balances	4,732.85	2,914.91	31,681.99	0.00	39,329.75
Total liabilities and fund balances	$ 4,732.85	$ 3,845.62	$ 64,350.67	$ 0.00	$ 72,929.14

TAWC_RESP_CAPD_1DR_000137

City of Whitwell, Tennessee
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2011

	Special Revenue				
	Drug Fund	Senior Center	State Street Aid	Debt Service	Total Other Governmental Funds
REVENUES					
Interest	$ 0.00	$ 0.00	$ 1,112.49	$ 0.00	$ 1,112.49
Fines and fees	756.50	0.00	0.00	0.00	756.50
Gasoline tax	0.00	0.00	45,377.11	0.00	45,377.11
Grant revenue	0.00	15,967.55	0.00	0.00	15,967.55
Miscellaneous income	0.00	1,890.39	0.00	0.00	1,890.39
Total revenues	756.50	17,857.94	46,489.60	0.00	65,104.04
EXPENDITURES					
Current:					
Streets	0.00	0.00	44,984.22	0.00	44,984.22
Senior citizen	0.00	22,750.28	0.00	0.00	22,750.28
Drug	243.66	0.00	0.00	0.00	243.66
Debt Service:					
Principal	0.00	0.00	0.00	25,666.25	25,666.25
Interest	0.00	0.00	0.00	4,161.76	4,161.76
Total expenditures	243.66	22,750.28	44,984.22	29,828.01	97,806.17
Excess (deficiency) of revenues over expenditures	512.84	(4,892.34)	1,505.38	(29,828.01)	(32,702.13)
OTHER FINANCING SOURCES (USES)					
Transfers in	0.00	0.00	0.00	29,828.01	29,828.01
Transfers out	0.00	0.00	(15,594.55)	0.00	(15,594.55)
Total other financing sources and uses	0.00	0.00	(15,594.55)	29,828.01	45,422.56
Net change in fund balances	512.84	(4,892.34)	(14,089.17)	0.00	(18,468.67)
Fund balances- beginning of year, as previously reported	5,320.01	7,807.25	45,771.16	0.00	58,898.42
Restatement (Note 10)	(1,100.00)	0.00	0.00	0.00	(1,100.00)
Fund balances - beginning of year, as restated	4,220.01	7,807.25	45,771.16	0.00	57,798.42
Fund balances- ending	$ 4,732.85	$ 2,914.91	$ 31,681.99	$ 0.00	$ 39,329.75

TAWC_RESP_CAPD_1DR_000138

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Drug Fund
For the Year Ended June 30, 2011

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fine income	$ 2,000.00	$ 2,000.00	$ 756.50	$ (1,243.50)
Total revenues	2,000.00	2,000.00	756.50	(1,243.50)
EXPENDITURES				
Drug enforcement	2,000.00	2,000.00	243.66	1,756.34
Total expenditures	2,000.00	2,000.00	243.66	1,756.34
Excess of revenues over expenditures	0.00	0.00	512.84	512.84
Fund balance - beginning of year, as previously reported	5,320.01	5,320.01	5,320.01	0.00
Restatement (Note 10)	(1,100.00)	(1,100.00)	(1,100.00)	0.00
Fund balance - beginning of year, as restated	4,220.01	4,220.01	4,220.01	0.00
Fund balance - end of year	$ 4,220.01	$ 4,220.01	$ 4,732.85	$ 512.84

(continued)

TAWC_RESP_CAPD_1DR_000139

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Drug Fund (continued)
For the Year Ended June 30, 2011

	Drug Fund
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 756.50
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 756.50
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 243.66
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 243.66

TAWC_RESP_CAPD_1DR_000140

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Senior Center
For the Year Ended June 30, 2011

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State and local grant revenue	$ 16,547.00	$ 16,547.00	$ 15,967.55	$ (579.45)
Miscellaneous revenue	2,703.00	2,703.00	1,890.39	(812.61)
Total revenues	19,250.00	19,250.00	17,857.94	(1,392.06)
EXPENDITURES				
Salaries	11,050.00	11,050.00	12,184.73	(1,134.73)
Supplies	1,350.00	1,350.00	398.64	951.36
Travel	500.00	500.00	0.00	500.00
Grant	1,200.00	1,200.00	0.00	1,200.00
Payroll expense	1,050.00	1,050.00	734.09	315.91
Utilities	1,600.00	1,600.00	7,037.14	(5,437.14)
Other	2,500.00	2,500.00	2,395.68	104.32
Total expenditures	19,250.00	19,250.00	22,750.28	(3,500.28)
Deficiency of revenues over expenditures	0.00	0.00	(4,892.34)	(4,892.34)
Fund balance - beginning of year, as previously reported	7,807.25	7,807.25	7,807.25	0.00
Restatement (Note 10)	0.00	0.00	0.00	0.00
Fund balance - beginning of year, as restated	7,807.25	7,807.25	7,807.25	0.00
Budgetary fund balance, end of year	$ 7,807.25	$ 7,807.25	$ 2,914.91	$ (4,892.34)

(continued)

TAWC_RESP_CAPD_1DR_000141

City of Whitwell, Tennessee
Budgetary Comparison Schedule - Senior Center (continued)
For the Year Ended June 30, 2011

	Senior Center
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 17,857.94
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 17,857.94
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 22,750.28
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 22,750.28

TAWC_RESP_CAPD_1DR_000142

City of Whitwell, Tennessee
Budgetary Comparison Schedule - State Street Aid
For the Year Ended June 30, 2011

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State gasoline tax	$ 35,000.00	$ 35,000.00	$ 45,377.11	$ 10,377.11
Interest and investment revenue	3,000.00	3,000.00	1,112.49	(1,887.51)
Other	500.00	500.00	0.00	(500.00)
Available reserve	20,000.00	20,000.00	0.00	(20,000.00)
Total Revenues	58,500.00	58,500.00	46,489.60	(12,010.40)
EXPENDITURES				
Other	0.00	0.00	71.69	(71.69)
Vehicle expense	1,000.00	1,000.00	0.00	1,000.00
Capital outlay	12,500.00	12,500.00	0.00	12,500.00
Highway & street repair	6,000.00	6,000.00	21,133.40	(15,133.40)
Insurance	0.00	0.00	0.00	0.00
Street lights	25,000.00	25,000.00	23,779.13	1,220.87
Street paving	14,000.00	14,000.00	0.00	14,000.00
Transfers to other funds	0.00	0.00	15,594.55	(15,594.55)
Total Expeditures	58,500.00	58,500.00	60,578.77	(2,078.77)
Excess of revenues over expenditures	0.00	0.00	(14,089.17)	(14,089.17)
Fund balance - beginning of year	45,771.16	45,771.16	45,771.16	0.00
Fund balance - end of year	$ 45,771.16	$ 45,771.16	$ 31,681.99	$ (14,089.17)

(continued)

City of Whitwell, Tennessee
Budgetary Comparison Schedule - State Street Aid (continued)
For the Year Ended June 30, 2011

	State Street Aid
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 46,489.60
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 46,489.60
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 60,578.77
Differences - Budget to GAAP	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(15,594.55)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 44,984.22

TAWC_RESP_CAPD_1DR_000144

City of Whitwell, Tennessee
Other Supplemental Information
June 30, 2011

Schedule of Changes in Taxes Receivable

Year of Assessment	July 1, 2010 Amount	Taxes Levied	Collections/ (Adjustments)	June 30, 2011 Amount
2002	$ 470.03	$ 0.00	$ 0.00	$ 470.03
2003	86.42	0.00	0.00	86.42
2004	1,486.14	0.00	0.00	1,486.14
2005	535.94	0.00	0.00	535.94
2006	927.52	0.00	0.00	927.52
2007	3,272.39	0.00	0.00	3,272.39
2008	2,335.11	0.00	0.00	2,335.11
2009	3,913.78	0.00	0.00	3,913.78
2010	128,260.22	0.00	117,238.76	11,021.46
2011	0.00	128,996.60	0.00	128,996.60
Total	$ 141,287.55	$ 128,996.60	$ 117,238.76	$ 153,045.39

As of June 30, 2011, no delinquent property taxes have been turned over to the County Trustee.

Schedule of Tax Rates and Assessments

	Tax Rate	Property Tax Assessment	Levy
2011	$ .5474/100	$23,561,875.00	$128,996.60
2010	.5474/100	$23,430,796.00	$128,260.22
2009	.60/100	19,687,737.00	126,663.19
2008	.60/100	21,287,354.00	127,724.00
2007	.55/100	17,986,207.00	98,924.00
2006	.55/100	17,676,563.00	97,221.00
2005	.55/100	16,782,546.00	92,304.00
2004	.25/100	16,220,842.00	40,552.00
2003	.15/100	15,566,676.00	23,351.00
2002	.15/100	14,089,747.00	21,135.00

TAWC_RESP_CAPD_1DR_000145

City of Whitwell, Tennessee
Other Supplemental Information
June 30, 2011

Schedule of Utility Statistical Data

The following water rates were in effect for the fiscal year ended June 30, 2011.

	City	Crossroads Area
Minimum amount for up to 2,000 gallons	$ 18.04	$ 19.89
Next 2,000 gallons (per 1,000 gallons)	4.00	4.69
Next 6,000 gallons (per 1,000 gallons)	3.80	4.25
Over 10,000 gallons (per 1,000 gallons)	3.49	3.49

Water & Sewer Customers at June 30, 2011:
- Water – 2,732
- Sewer – 34

Schedule of Unaccounted for Water

Complete records to prepare this schedule were not available. As a result, this schedule should not be relied upon.

(All amounts in gallons)

A	Water Treated and Purchased:		
B	Water Pumped (potable)	0	
C	Water Purchased	326,583,000	
D	Total Water Treated and Purchased (Sum Lines B and C)		326,583,000
E	Accounted for Water:		
F	Water Sold	149,752,881	
G	Metered for Consumption (in house usage)	0	
H	Fire Department(s) Usage	91,927	
I	Flushing	2,925,000	
J	Tank Cleaning/Filling	0	
K	Street Cleaning	0	
L	Bulk Sales	0	
M	Water Bill Adjustments/plus or (minus)	4,001	
N	Total Accounted for Water (Sum Lines F thru M)		152,773,809
O	Unaccounted for Water (Line D minus Line N)		173,809,191
P	Percent Unaccounted for Water (Line O divided by Line D times 100)		53.221%
Q	Other (explain)		See Below

Explain other: None

All amounts included in this schedule are supported by documentation on file at the water system. If no support is on file for a line item or if the line item is not applicable, a "0" is shown.

TAWC_RESP_CAPD_1DR_000146

City of Whitwell, Tennessee
Other Supplemental Information
June 30, 2011

Schedule of Transfers

Transfer from General Fund to Debt Service Fund	$ 29,828.01
Transfer from State Street Aid Fund to General Fund	15,594.55
Total Transfers	$ 45,422.56

TAWC_RESP_CAPD_1DR_000147

City of Whitwell, Tennessee
Schedule of Cash
June 30, 2011

General Fund		Cash on Hand	$ 300.00
	First Volunteer Bank	Checking	3,248.37
	First Volunteer Bank	Checking	48,509.13
Total General Fund			52,057.50
Special Revenue Funds:			
State Street Aid Fund	Citizens Tri-County Bank	Checking	1,596.35
	Peoples State Bank	Certificate of Deposit	10,000.00
	Peoples State Bank	Certificate of Deposit	20,127.15
	Peoples State Bank	Certificate of Deposit	20,862.43
	Peoples State Bank	Certificate of Deposit	11,764.74
Total State Street Aid Fund			64,350.67
Drug Fund	First Volunteer Bank	Checking	4,732.85
Total Drug Fund			4,732.85
Senior Center Fund		Cash on Hand	100.00
	Peoples State Bank	Checking	628.91
	First Volunteer Bank	Program Checking	3,116.71
Total Senior Center Fund			3,845.62
Total Special Revenue Funds			72,929.14
Water and Sewer Fund:		Cash on Hand	200.00
	First Volunteer Bank	Checking	3,417.94
	First Volunteer Bank	Checking	16,775.43
	Citizens State Bank	Checking	3,555.86
	Local Government Investment Pool	Reserves	29,325.41
	First Volunteer Bank	Certificate of Deposit	12,884.30
	First Volunteer Bank	Certificate of Deposit	17,570.61
	First Volunteer Bank	Certificate of Deposit	20,000.00
	Regions Bank	Certificate of Deposit	45,291.28
	Peoples State Bank	Certificate of Deposit	10,000.00
	Peoples State Bank	Certificate of Deposit	15,000.00
	Peoples State Bank	Certificate of Deposit	15,000.00
	Peoples State Bank	Certificate of Deposit	33,094.53
	Peoples State Bank	Certificate of Deposit	26,162.78
Total Water and Sewer Fund			248,278.14
Total Cash			$ 373,264.78

See Accountants' Report

TAWC_RESP_CAPD_1DR_000148

City of Whitwell, Tennessee
Schedule of Federal and State Financial Assistance
For the Year Ended June 30, 2011

CFDA Number	State Grant Number	Program Name	Grantor Agency	Deferred (Receivable) Balance 6-30-10	Transfers & Adjustments	Receipts	Disbursements	Deferred (Receivable) Balance 6-30-11
Federal Grants								
-	K8-11-183	High Visibility Law Enforcement Capmaigns	Department of Transportation	$ 0.00	$ 0.00	$ 4,999.00	$ 4,999.00	$ 0.00
	EMW-2009-FO-05186	Assistance to Firefighters Grant Program	FEMA	0.00	0.00	24,000.00	24,000.00	0.00
10.551	N/A	Federal and State Nutrition Program	Department of Agriculture	1,064.00	0.00	15,967.55	17,031.55	0.00
14.228	GG1032595	Community Development Block Grant	Department of Economic & Community Development	0.00	0.00	60,459.83	76,429.38	(15,969.55)
Total Federal Grants - Cash				$ 1,064.00	$ 0.00	$ 105,426.38	$ 122,459.93	$ (15,969.55)
Federal Grants - ARRA								
81.128	GG1133508	Tennessee Energy Efficiency and Conservation Block Grant	Department of Economic & Community Development	$ 0.00	$ 0.00	$ 13,368.77	$ 13,368.77	$ 0.00
Total Federal Grants - ARRA				$ 0.00	$ 0.00	$ 13,368.77	$ 13,368.77	$ 0.00
State Grants		Police Salary Supplement		$ 0.00	$ 0.00	$ 2,400.00	$ 2,400.00	$ 0.00
Total State Grants				$ 0.00	$ 0.00	$ 2,400.00	$ 2,400.00	$ 0.00

TAWC_RESP_CAPD_1DR_000149

City of Whitwell, Tennessee
Long-Term Debt and Debt Service Requirements - Governmental Funds
For the Year Ended June 30, 2011

Year Ending June 30,	Capital Lease Obligation PNC Equipment Finance		Capital Lease Obligation Kansas State Bank		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	12,734.45	846.43	13,046.49	1,186.97	25,780.94	2,033.40
2013	13,360.66	220.22	13,627.06	606.40	26,987.72	826.62
2014	4,720.68	67.74	0.00	0.00	4,720.68	67.74
	$ 30,815.79	$ 1,134.39	$ 26,673.55	$ 1,793.37	$ 57,489.34	$ 2,927.76

TAWC_RESP_CAPD_1DR_000150

City of Whitwell, Tennessee
Long-Term Debt and Debt Service Requirements - Proprietary Fund
For the Year Ended June 30, 2011

	Proprietary Fund - Water and Sewer Revenue and Tax Bonds									
	Series 1975		Series 1981		Series 1981A		Series 2004		Totals	
Year Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	24,000.00	3,150.00	20,000.00	14,000.00	6,000.00	3,650.00	3,800.00	16,468.00	53,800.00	37,268.00
2013	25,000.00	1,925.00	25,000.00	13,000.00	6,000.00	3,350.00	4,100.00	16,168.00	60,100.00	34,443.00
2014	26,000.00	650.00	25,000.00	11,750.00	6,000.00	3,050.00	4,400.00	15,868.00	61,400.00	31,318.00
2015	0.00	0.00	25,000.00	10,500.00	7,000.00	2,750.00	4,600.00	15,668.00	36,600.00	28,918.00
2016	0.00	0.00	25,000.00	9,250.00	7,000.00	2,400.00	4,900.00	15,368.00	36,900.00	27,018.00
2017	0.00	0.00	30,000.00	8,000.00	7,000.00	2,050.00	5,100.00	15,168.00	42,100.00	25,218.00
2018	0.00	0.00	30,000.00	6,500.00	8,000.00	1,700.00	5,650.00	14,618.00	43,650.00	22,818.00
2019	0.00	0.00	30,000.00	5,000.00	8,000.00	1,300.00	6,000.00	14,268.00	44,000.00	20,568.00
2020	0.00	0.00	35,000.00	3,500.00	9,000.00	900.00	6,400.00	13,868.00	50,400.00	18,268.00
2021	0.00	0.00	35,000.00	1,750.00	9,000.00	450.00	6,700.00	13,568.00	50,700.00	15,768.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	13,268.00	7,000.00	13,268.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	12,768.00	7,500.00	12,768.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	7,900.00	12,368.00	7,900.00	12,368.00
2025	0.00	0.00	0.00	0.00	0.00	0.00	8,300.00	11,968.00	8,300.00	11,968.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	8,700.00	11,568.00	8,700.00	11,568.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	9,100.00	11,168.00	9,100.00	11,168.00
2028	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00	10,668.00	9,600.00	10,668.00
2029	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,268.00	10,000.00	10,268.00
2030	0.00	0.00	0.00	0.00	0.00	0.00	10,600.00	9,668.00	10,600.00	9,668.00
2031	0.00	0.00	0.00	0.00	0.00	0.00	11,200.00	9,068.00	11,200.00	9,068.00
2032	0.00	0.00	0.00	0.00	0.00	0.00	11,800.00	8,468.00	11,800.00	8,468.00
2033	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00	7,768.00	12,500.00	7,768.00
2034	0.00	0.00	0.00	0.00	0.00	0.00	13,100.00	7,168.00	13,100.00	7,168.00
2035	0.00	0.00	0.00	0.00	0.00	0.00	13,800.00	6,468.00	13,800.00	6,468.00
2036	0.00	0.00	0.00	0.00	0.00	0.00	14,500.00	5,768.00	14,500.00	5,768.00
2037	0.00	0.00	0.00	0.00	0.00	0.00	15,200.00	5,068.00	15,200.00	5,068.00
2038	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	4,268.00	16,000.00	4,268.00
2039	0.00	0.00	0.00	0.00	0.00	0.00	16,900.00	3,368.00	16,900.00	3,368.00
2040	0.00	0.00	0.00	0.00	0.00	0.00	17,700.00	2,568.00	17,700.00	2,568.00
2041	0.00	0.00	0.00	0.00	0.00	0.00	18,600.00	1,668.00	18,600.00	1,668.00
2042	0.00	0.00	0.00	0.00	0.00	0.00	22,038.04	0.00	22,038.04	0.00
	$ 75,000.00	$ 5,725.00	$ 280,000.00	$ 83,250.00	$ 73,000.00	$ 21,600.00	$ 313,688.04	$ 316,390.00	$ 741,688.04	$ 426,965.00

TAWC_RESP_CAPD_1DR_000151

City of Whitwell, Tennessee
Schedule of Insurance in Force
June 30, 2011

Limits of Coverage (per occurrence)		$ 8,283,233
Property Coverage -		
Buildings and personal property	$ 500 Deductible	$ 8,092,333
Electronic data equipment	$ 500 Deductible	$ 30,900
Mobile equipment	$ 500 Deductible	$ 160,000
Equipment breakdown	$ 500 Deductible	$ 8,252,333
Automatic Coverages		various
Crime Coverage -		
Employee dishonesty - per loss		$ 100,000
Forgery or alteration		$ 100,000
Theft, disappearance, or destruction		$ 100,000
Computer fraud		$ 100,000
Worker's compensation and employers liability -		
Bodily injury by accident - each accident		$ 300,000
Bodily injury by disease - policy limit		$ 700,000
Bodily injury by disease - each employee		$ 300,000
General liability coverage - as limited by the tort liability act		
Bodily injury - per person as limited by the tort liability act		$ 300,000
Bodily injury - per occurrence as limited by the tort liability act		$ 700,000
Property damage - per occurrence as limited by the tort liability act		$ 100,000
Each other loss - per occurrence		$ 700,000
per person or per occurrence-catastrophic medical expense excess of bodily injury		$ 1,000,000
per person and $10,000 per accident for medical payments		$ 1,000
Fire damage		$ 100,000
Impounded or commandeered property damage		$ 100,000
Non-monetary defense costs		$ 100,000
Errors and Omissions liability coverage - $1,000 deductible		$ 700,000
per occurrence for non-monetary defense costs		$ 100,000
Automobile liability coverage -		
bodily injury - per person as limited by the tort liability act		$ 300,000
bodily injury - per occurrence as limited by the tort liability act		$ 700,000
Property damage - per occurrence as limited by the tort liability act		$ 100,000
Each other loss - per occurrence		$ 700,000
per person or per occurrence-catastrophic medical expense excess of bodily injury		$ 1,000,000
per person and $10,000 per accident for medical payments		$ 1,000
per occurrence for bodily injury for uninsured motorists		$ 60,000
per occurrence for property damage for uninsured motorists		$ 100,000
Auto Physical Damage deductible $500 comprehensive / $500 collision		

TAWC_RESP_CAPD_1DR_000152

BEAN, RHOTON & KELLEY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
300 SOUTH JEFFERSON STREET, SUITE A, WINCHESTER, TN 37398

Office: 931-967-0611
Fax: 931-967-4784

www.brkcpa.com

Members of American Institute of
Certified Public Accountants,
Tennessee Society of CPA's,
Association of Government Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Board of Commissioners
City of Whitwell, Tennessee

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Whitwell, Tennessee, as of and for the year ended June 30, 2011, which collectively comprise the City of Whitwell, Tennessee's basic financial statements and have issued our report thereon dated June 1, 2012. The report was adverse due to certain financial documentation being unavailable or incomplete due to a lack of controls in the financial processes of the City. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Whitwell's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Whitwell's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Whitwell's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses to be material weaknesses. [02-01, 07-01, 07-02, 07-04, 08-01, 08-02, 08-03, 09-04, 09-05, 09-06, 09-08, 09-09, 09-10, 09-11, 09-12, 09-13, 09-14, 09-16, 09-17, 09-20, 10-01, 10-03, 10-05, 11-01, 11-02, 11-04, 11-05, and 11-06].

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We do not consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies.

TAWC_RESP_CAPD_1DR_000153

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Whitwell, Tennessee's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items [09-01, 09-03, 09-07, 09-18, 09-19, 10-02, and 11-03].

The City of Whitwell's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the City of Whitwell's responses and, accordingly, we express no opinion of them.

This report is intended solely for the information and use of management, City Council, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bean, Rhoton and Kelley, PLLC
June 1, 2012

TAWC_RESP_CAPD_1DR_000154

I. Summary of Auditors' Results

A. The June 30, 2011 Auditors' Report on Financial Statements was adverse.

B. None of the deficiencies in internal control that were disclosed by the audit are considered to be significant deficiencies.

C. Findings 02-01, 07-01, 07-02, 07-04, 08-01, 08-02, 08-03, 09-04, 09-05, 09-06, 09-08, 09-09, 09-10, 09-11, 09-12, 09-13, 09-14, 09-16, 09-17, 09-20, 10-01, 10-03, 10-05, 11-01, 11-02, 11-04, 11-05, 11-06 are considered material weaknesses.

D. Reportable conditions in compliance were disclosed by the audit and are discussed in findings 09-01, 09-03, 09-07, 09-18, 09-19, 10-02, and 11-03.

E. Material weaknesses were disclosed in an investigative audit report issued by the state of Tennessee Division of Municipal Audit and are disclosed below in the Schedule of Findings in 08-02, 09-04, 09-11, 09-12, 09-13, 09-14, 09-16, 09-17 and 09-20.

II. Findings related to the Financial Statements which are required to be reported in Accordance with Government Auditing Standards.

(02-01) Bid Process

Audit tests indicated that all required purchases were not subjected to the bidding process, nor were required purchases presented to the Board of Commissioners for their approval.

Recommendation:
The failure to obtain Board approval for expenses could result in the purchase of goods or services greater than $500, of which the Board is not aware. The failure to subject purchases greater than $1,000 to the bid process could result in the City spending more for an item than was necessary.

City's Comment:
We concur. The City of Whitwell has a purchasing policy in the Whitwell Municipal Code that the commission and city officials will mandate is followed. The City Manager, along with the City Recorder, is making sure that the purchasing policy is followed.

Disposition:
As of June 30, 2011, this problem still exists.

(07-01) Controls Over the Financial Reporting Process

Our consideration of the internal control structure disclosed that the City has not employed someone with the qualifications and skills to prepare financial statements and the related footnotes in accordance with generally accepted accounting principles.

Recommendation:
Management should consider employing someone with the qualifications and training to prepare financial statements and footnotes in accordance with generally accepted accounting principles.

City's Comment:
As of January 2011, the City has now hired a new City Recorder with an accounting background.

TAWC_RESP_CAPD_1DR_000155

Disposition:
As of June 30, 2011, this problem still exists.

(07-02) Significant Adjustments to the Year End Trial Balance

The City did not provide auditors with a substantially complete trial balance.

Recommendation:
Current standards relating to the internal control structure require an entity to make all material adjustments to their trial balance before giving it to the auditors, or to provide the auditors with any material adjustments that need to be made to the trial balance. Because of this significant deficiency, management may lack the controls necessary to present financial statements and footnotes in accordance with generally accepted accounting principles. Management should consider making all material adjustments to their trial balance in accordance with generally accepted accounting principles.

City's Comment:
The City is now in the process of cleaning up the accounting software so that this can be done in the future.

Disposition:
As of June 30, 2011, this problem still exists.

(07-03) Concession Revenue Controls

The City has no controls in place surrounding the receipt of concession revenue and no procedures in place to mitigate the risk of understatement, or to detect that sales have not been reported.

Disposition:
As of June 30, 2011, this problem no longer exists.

(07-04) Pay Rates & Payroll Controls

Audit tests indicated that there was no approval documented in the personnel file for an employee's pay rate change.

In the June 30, 2009 audit, we also found an overall lack of adequate controls related to the payroll function. Payroll liabilities are not being reconciled, timecards and timesheets are not reconciled and correct amounts for employee sick leave were not always deducted and not reconciled. We noted instances during testing of employees being paid regular hours at overtime wages, as well as instances of the pay rates not matching the pay rate listing. Additionally, there were instances of employees having amounts withheld that we were unable to trace to any benefit invoices. The ratio of payroll tax and other employee benefit expenditures to total payroll was significantly higher than other similar municipalities. Quarterly payroll reports were also filled out incorrectly.

Recommendation:
Management should consider documenting all pay rates and approvals in each employees personnel file. Also, management should implement adequate controls to ensure that payroll liabilities, timecards, timesheets and employee leave are reconciled each pay period.

City's Comment:
Management agrees with this finding and has taken steps to ensure that all pay rates are approved and documented in personnel files and that controls are implemented to ensure the payroll function is operated correctly.

Disposition:
As of June 30, 2011, this problem still exists.

(08-01) Unauthorized Payroll Advance

Our tests disclosed that the former City Recorder advanced herself payroll checks with no approval.

TAWC_RESP_CAPD_1DR_000156

Recommendation:
Management should consider implementing a policy where all employee payroll advances must be approved by the City Manager in writing. Management should also consider changing employee job duties so that the employee who writes checks cannot sign those checks.

City's Comment:
During the current fiscal year, check signatures were changed to three individuals who are not employees of the City. There will be no payroll advances in the future.

Disposition:
As of June 30, 2011, this problem still exists.

(08-02) Inadequate Segregation of Duties

City officials failed to provide for adequate separation of duties. The former city recorder had the capability of preparing and issuing checks without any oversight. She prepared and printed city checks, was an authorized signatory on the city's dual signature checks, and reconciled the bank statements. In addition, no one other than the recorder adequately reviewed the bank statements. Online payments for the former recorder's unauthorized personal credit card purchases were clearly recorded on the bank statements, but were not detected. The former city recorder frequently issued payroll checks to herself before payday, in one instance 15 days early. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 32, states:

Municipal officials should separate duties of employees so that no one person has control over a complete transaction from beginning to end. Workflow should be established so that one employee's work is automatically verified by another employee working independently. When possible, different persons should be responsible for authorization, recordkeeping (posting), custodial (cash and materials handling), and review procedures, to prevent manipulation of records and minimize the possibility of collusion.

Recommendation:
To decrease the risk of undetected errors and irregularities, management should review employee's responsibilities to ensure that no employee has control over a complete transaction. In addition, elected officials should exert increased oversight, where necessary.

City's Comment:
We concur. The city adopted a policy that requires Whitwell commissioners to review and execute all checks. No city employee is allowed to execute checks. The city manager further reviews the checks after printed by the city recorder. Finally, the city has passed Resolution (#177) to properly limit city employees' access to funds without dual controls.

Disposition:
As of June 30, 2011, this problem still exists.

(08-03) Absence of Controls Over the Processing of Water Bills

Our test disclosed that the City has no system in place to ensure that water bills are correct before they are mailed to the customers.

During the June 30, 2009 audit we found an overall lack of controls over the Water Fund billing process. Sales tax returns related to the Water Fund are not being filled out correctly. Several individuals are not being charged sales tax on their water bills. Sales tax exemption certificates were not made available during our audit and thus, we were unable to test. In addition, water meter deposits are not being reconciled.

Recommendation:
Management should develop quality control procedures to ensure that water bills are correct before being mailed to customers and appropriate sales tax is charged if applicable. Sales tax exemption certificates should be updated at least annually and water meter deposit records reconciled frequently. Also, sales tax returns should be reviewed to ensure that adjustments made to bills are taken into account and that each sales tax return is filled out completely and accurately.

TAWC_RESP_CAPD_1DR_000157

City's Comment:
The City concurs with this finding. Meter deposits are now being reconciled and the City is in the process of updating sales tax exemption records.

Disposition:
As of June 30, 2011, this problem still exists.

(09-01) Transactions with Non-profit and Other Governmental Entities

Support documentation was not found for some allocations made to non-profit entities. The City is collecting and retaining funds for non-profit entities. The City is not adhering to terms and conditions of all financial transactions with non-profits. Also, the City is paying for goods or services for other governmental entities for which it is not responsible.

Recommendation:
Section 6-54-111 of the *Tennessee Code Annotated* places certain requirements upon cities and non-profit organizations in connection with appropriations by cities to non-profit organizations. This law requires that officials require each non-profit organization receiving financial assistance from the municipality to file with the city clerk an annual report which includes, but is not limited to, a copy of an annual audit, the organization's program and the proposed use of the municipal assistance. In addition, the City should develop quality control procedures to ensure that only the goods and services for the City are being purchased.

City's Comment:
The City has resolved this issue.

Disposition:
As of June 30, 2011, this problem still exists.

(09-02) Checks

An examination of cancelled checks revealed that unauthorized signatures were found on checks. We also found instances where checks were not signed by two individuals. Additionally, checks were found which were not voided properly.

Disposition:
As of June 30, 2011, this problem no longer exists.

(09-03) Violation of the Three Day Bank Law

Deposits are not always being made within three days of receipt. In addition, we found deposit slips that had been altered and cases where the deposit slip did not match the City's records.

Recommendation:
All collections of cash must be deposited to an official bank within three days of collection. These rules are in place to minimize losses from theft, resulting from break-ins or misplaced cash.

City's Comment:
The deposits are now taken to the bank on a daily basis.

Disposition:
As of June 30, 2011, this problem still exists.

(09-04) Inadequate Support for Disbursements

The municipality's files did not include adequate supporting documentation for each disbursement. For many disbursements, the files contained no documentation. For most credit card charges, when there was documentation, it routinely consisted of only a statement. Some charges were clearly not for valid municipal purposes. However, there were other charges to the city credit card which, based on the limited information in city

TAWC_RESP_CAPD_1DR_000158

files, auditors could not determine whether the purchases made were for a valid municipal purpose. These included fuel charges, among other things. The *Internal Control and Compliance Manual for Tennessee Municipalities*, pages 63-64 states:

Municipal officials should ensure ... that supporting documentation is filed alphabetically by vendor or by date paid... All disbursements, regardless of the accounting procedures, must be supported by invoices, cash tickets, or other adequate supporting documentation. The documentation should be sufficient to determine that the expenditure was for a municipal purpose. (Statements are not adequate supporting documentation.)

Page 63 requires that the related documentation accompany checks presented for approval and signing.

Section 6-56-112, *Tennessee Code Annotated*, states, "All expenditures of money made by a municipality must be made for a lawful municipal purpose.

Recommendation:
To document that each disbursement was for a valid municipal purpose, officials should ensure that adequate supporting documentation is maintained in the municipality's files in accordance with the *Internal Control and Compliance Manual for Tennessee Municipalities*. Before signing a check, authorized individuals should review adequate supporting documentation to determine that the disbursement is for a valid municipal purpose.

City's Comment:
We concur. The City of Whitwell has established a practice which is in compliance with the recommendation.

Disposition:
As of June 30, 2011, this problem still exists.

(09-05) Purchase Orders

During our test of disbursements, we found instances where purchase orders not filled out completely or no purchase order was used. We also noted instances of purchase orders being dated after the invoice.

Recommendation:
Purchase orders should be prepared completely and approved before the purchase of any goods. Measures should be taken to ensure that invoices are paid by the due date so that there will be no late fees charged.

City's Comment:
The City Manager and City Recorder are making sure that purchase orders are now being used properly. All invoices are being paid before late fees are charged.

Disposition:
As of June 30, 2011, this problem still exists.

(09-06) Bank Reconciliations

We found reconciliations that were not reconciled on a timely basis, as well as instances where reconciliations were not completed properly or the information was altered after the reconciliation was performed.

Recommendation:
Bank accounts should be reconciled within ten days of receipt. Significant outstanding items should be written off so that obsolete transactions are no longer included. All items for the period of reconciliation should be included so that a correct reconciliation is performed. After the reconciliation is completed, posting should not be altered.

City's Comment:
Bank statements are now reconciled when they are received from the banks.

Disposition:
As of June 30, 2011, this problem still exists.

TAWC_RESP_CAPD_1DR_000159

(09-07) Paid Sales Tax

During the course of the audit, it was noted that sales tax was being paid on some expenditures.

Recommendation:
Vendors should be notified of the City's exempt status relative to sales and use tax. Reimbursements to employees should not include the sales tax paid by them.

City's Comment:
We have corrected this problem.

Disposition:
As of June 30, 2011, this problem still exists.

(09-08) Receipts

During our review of receipts, we noted that receipts are not always completed or were altered. Receipts were also found which were not properly voided. We also noted instances where certain receipt books were not available for testing. Finally, we noted instances where the date that revenue that was received did not correspond with the date posted in the client's software. These items indicate an overall lack of internal controls related to the collection of monies.

Recommendation:
Receipts should always be completed at the time the money is received. The issuer should include the date the money was received, the name of the customer/donor, the amount, the type of payments, and sign the receipt. One copy of the receipt should be issued to the payor. All receipt tickets in a receipt book should either be used or voided. When cash receipt tickets are voided, for whatever reason, all copies should be retained. Under no situation should a receipt ticket be altered. If an error is made on the ticket, it should be properly voided.

City's Comment:
We have corrected this problem.

Disposition:
As of June 30, 2011, this problem still exists.

(09-10) Gas credit cards

During our review of disbursements, we found an overall lack of control over the safeguarding of gas credit cards as well as an absence of a reconciliation process regarding these purchases.

Recommendation:
Gas credit cards should be safeguarded by the City and transactions should be reconciled back to mileage logs and to the odometer on the individual vehicle. As discussed in Finding 09-13, the City should establish policies related to credit cards issued in the City's name and authorization and issuance of credit cards should be kept to a minimum and should be properly accounted for.

City's Comment:
All gas receipts are now turned in to the City Recorder, who reconciles the receipts to ensure that there is no unauthorized use.

Disposition:
As of June 30, 2011, this problem still exists.

(09-10) Police Ticket Log

During the examination of the police tickets, no reconciliation or log of ticket books was made available.

TAWC_RESP_CAPD_1DR_000160

Recommendation:
The *Internal Control and Compliance Manual for Tennessee Municipalities* states that physical control of unissued traffic ticket citations should be maintained. Each officer should be required to sign for each book of prenumbered traffic ticket citations when issued. Each officer should utilize only one book, tickets should remain in the books, and citations should be filled out completely. If a ticket is voided, all copies of the ticket should remain together.

City's Comment:
We will look into this problem.

Disposition:
As of June 30, 2011, this problem still exists.

(09-11) Inventory

City officials did not ensure that complete inventory records of high-risk, moveable property such as cameras and computers were maintained, or that all property purchased was available for municipal use. Auditors discovered that a digital camera purchased using a city credit card was not available for city use at city hall. In addition, many of these types of items were not marked or tagged to identify them as city property. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 72, states:

Municipal officials should require that a record of moveable, high-risk, sensitive property ... be established and maintained. An annual physical inventory should be performed ... All such items should be tagged or marked to identify them as municipal property immediately following the purchase of such items.

Recommendation:
To safeguard and account for high-risk, moveable property, city officials should ensure that an accurate and complete inventory of this property be maintained. A physical inventory should be performed at least annually and documentation of that inventory should be maintained. In addition, all property should be identified (tagged or marked) as belonging to the city.

City's Comment:
We concur. The City of Whitwell is in the process of finalizing the inventory of city equipment and property which will be available for inspection at each yearly audit.

Disposition:
As of June 30, 2011, this problem still exists.

(09-12) Failure to Establish and Follow Policies Regarding Credit Cards

The mayor and members of the board of commissioners failed to establish policies related to credit cards issued in the city's name. Our investigative audit identified numerous deficiencies in internal control and procedures related to city credit cards:

a) City officials had not adopted guidelines on what type of transactions were permissible for charge on the city credit card.

b) There was no thorough oversight or review of credit card charges by any official other than the former city recorder to substantiate the appropriateness of purchases. There were numerous credit card charges that were clearly not for a valid municipal purpose and would have been regarded as suspicious even after a cursory review.

c) Even when credit card statements were available, documentation, including original invoices and charge slips, were not always on file. As a result, records were insufficient to determine if the city received the benefit of many purchases.

The *Internal Control and Compliance Manual for Tennessee Municipalities*, page 61, states the policy should:

...designate individuals who are authorized to make purchases with municipal debit or credit cards. Clearly define

TAWC_RESP_CAPD_1DR_000161

the types of purchases permitted to be made using debit or credit cards. Such purchases must be approved in the same manner as any other purchase. If municipal officials authorize the use of credit and/or debit cards, the number of cards maintained should be kept to a minimum and should be properly accounted for. A record of the current holder(s)/user(s) should be maintained in the municipality's files. Personal charges should be strictly prohibited.

Recommendation:
To ensure only authorized, permissible charges are made on city credit cards, municipal officials should formulate clear, comprehensive credit card policies and procedures.

City's Comment:
We concur. The City of Whitwell has established a system wherein all credit card purchases now have sales receipts and purchase orders attached to credit card statements. We now use Fuelman cards for the police department, fire department, and the water department. The Fuelman receipts are matched up to the statements to ensure that expenses are properly accounted for.

Disposition:
As of June 30, 2011, this problem still exists.

(09-13) Payment of Overdraft Charges

Our review of city bank statements indicated that due to insufficient funds, the city incurred service charges on a routine basis. In fact, over $6,200 in overdraft fees were added to two of the city's bank accounts in the three years ended October 2010. The Charter of the City of Whitwell, Chapter 18, requires the recorder to certify that sufficient funds are available or will be available before any expenditure is made. Chapter 19 allows the mayor and board of commissioners to appropriate and expend money only for lawful corporate or public purposes. Chapter 22 requires that the recorder install and maintain an efficient system of accounting. Section 6-56-112, *Tennessee Code Annotated*, states, "All expenditures of money made by a municipality must be made for a lawful municipal purpose."

Recommendation:
To ensure that public funds are used wisely, the mayor and members of the board of commissioners should hire competent and capable employees who are conscientious in their management of city money. City personnel should ensure adequate funds are available to pay debts prior to incurring any obligation.

City's Comment:
We concur. The City of Whitwell, through the city manager, has hired a city recorder with an accounting degree and business bookkeeping experience.

Disposition:
As of June 30, 2011, this problem still exists.

(09-14) Unnecessary Payment for Internet Services

The city paid over $2,200 for apparently unnecessary internet services. The city used AOL and MSN dial-up Internet service until switching to a DSL Internet vendor in 2008. However, the city continued to pay over $40 per month to AOL and MSN for their services as well. Section 6-56-112, *Tennessee Code Annotated*, states, "All expenditures of money made by a municipality must be made for a lawful municipal purpose." It is the mayor and members off the board of commissioners' responsibility to ensure that city staff uses taxpayer funds prudently and sensibly. It is difficult to identify a benefit to the city from paying for Internet services that were not needed.

Recommendation:
To ensure that public funds are used wisely, the mayor and members of the board of commissioners should prevent unnecessary and wasteful expenditures.

City's Comment:
We concur. The City of Whitwell terminated the payments to the different internet servers at the time the American Express card was cancelled.

TAWC_RESP_CAPD_1DR_000162

Disposition:
As of June 30, 2011, this problem still exists.

(09-15) Former City Recorder Sold Vacation Leave Back to the City without Authority

During the period December 1, 2008 through March 4, 2010, the former city recorder sold a total of 120 hours of vacation leave back to the city at a total cost of $1,305. However, there was no provision in the city's personnel policy allowing for the sale of vacation leave. In addition, budgeted payroll amounts could be exceeded when vacation leave is purchased from employees.

Disposition:
As of June 30, 2011, this problem no longer exists.

(09-16) No Comprehensive Written Travel Policy Adopted

The mayor and the members of the board of commissioners failed to adopt a comprehensive written travel or expense reimbursement policy. Some city employees were reimbursed $50 per month for using their personal cell phones for city business. However, there was no board-approved policy allowing this practice. Similarly, the former city recorder charged fuel for her personal vehicle to the city credit card apparently for city-related use, but she did not keep a record of mileage driven for city purposes. An approved travel or expense reimbursement policy would allow reimbursement only for actual, documented city-related miles driven. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 65, states that municipalities should adopt a written travel policy that requires expenses for reimbursement to be reported on a standardized form in sufficient detail to determine allowability.

Recommendation:
To prevent unauthorized reimbursement payments and avoid the possible tax ramifications raised by the payment of undocumented expenses, the mayor and members of the board of commissioners should adopt and enforce compliance with a comprehensive written travel policy.

City's Comment:
We concur. The City of Whitwell has now adopted a travel policy to address this finding.

Disposition:
As of June 30, 2011, this problem still exists.

(09-17) No Comprehensive Written Purchasing Policy Adopted

The mayor and the members of the board of commissioners failed to develop and adopt a comprehensive written purchasing policy. The *Internal Control and Compliance Manual for Tennessee Municipalities,* page 61, states that municipalities should adopt a written purchasing policy that includes designating persons authorized to make purchases, requiring the use of prenumbered purchase orders, requiring approval by the finance officer, outlining procedures for emergency and small-item purchases without prior approval, and requiring bids for purchases over a stated amount.

Recommendation:
To ensure that the city purchases items at the best price and in the most advantageous manner, the mayor and members of the board of commissioners should adopt and enforce compliance with a comprehensive written purchasing policy. To reduce the likelihood that inappropriate purchases will be made with city credit cards, the policy should include specific guidelines regarding city credit card use.

City's Comment:
We concur. The City of Whitwell has a purchasing policy in the Whitwell Municipal Code that the commission and city officials will mandate is followed.

Disposition:
As of June 30, 2011, this problem still exists.

TAWC_RESP_CAPD_1DR_000163

(09-18) Budget

We noted that actual expenditures exceeded the amount appropriated in the budget in some funds.

Recommendation:
This practice is contrary to state statutes, which require all expenditures of the general and special revenue funds to be authorized by the governing body. All expenditures should be authorized either in the original budget or an amendment to that budget or in a supplemental appropriation.

City's Comment:
We will strive to comply with state statutes in the future.

Disposition:
As of June 30, 2011, this problem still exists.

(09-19) Fund Deficit

There is a fund deficit in the General Fund.

Recommendation:
State law requires that municipalities maintain self-supporting funds. Efforts need to be made by the Board to create a positive fund balance in the General Fund.

City's Comment:
We will continue to monitor this fund and make additional adjustments if necessary.

Disposition:
As of June 30, 2011, this problem still exists.

(09-20) Late Fees

During the test of disbursements, we found instances of late payments and penalties.

Recommendation:
Failing to make invoice payments timely and in their entirety causes the City to spend unnecessary money. All invoices should be paid in their entirety when presented, taking advantage of early payment discounts when offered.

City's Comment:
We have corrected this problem.

Disposition:
As of June 30, 2011, this problem still exists.

(10-01) Petty Cash

Testing revealed that there were no controls over petty cash.

Recommendation:
Petty cash should be reconciled on a regular basis. All invoices from purchases made from petty cash should be retained and attached as supporting documentation to the check issued to reimburse petty cash. Invoices should be reviewed to ensure that all purchases were legitimate purchases applicable to City operations. There should be no instances of employee cashed checks.

City's Comment:
We now make sure that all petty cash disbursements have proper documentation.

TAWC_RESP_CAPD_1DR_000164

Disposition:
As of June 30, 2011, this problem still exists.

(10-02) Long - outstanding Checks

Review of bank reconciliations revealed that items have been outstanding for longer than one year.

Recommendation:
All items outstanding for more than one year should be approved by the Board of Commissioners to be cancelled. Excessive amounts of long – outstanding checks cause the bank accounts to be improperly stated.

City's Comment:
We are working on this issue.

Disposition:
As of June 30, 2011, this problem still exists.

(10-03) Customers not charged Late Fees

While testing water revenue, we noted instances of water customers not being charged late fees.

Recommendation:
All City policies and procedures should be followed and enforced in a consistent manner.

City's Comment:
We have taken steps to ensure that late fees are being charged correctly.

Disposition:
As of June 30, 2011, this problem still exists.

(10-04) Improper Health Insurance Payments

Testing revealed that medical insurance is not being handled correctly. In some instances, the City paid for family health insurance coverage and did not deduct the additional costs from the employee's paychecks.

Disposition:
As of June 30, 2011, this problem no longer exists.

(10-05) Property Taxes Receivable

The City was not able to provide a detailed listing of the property taxes receivable at June 30, 2011.

Recommendation:
The City should prepare a delinquent property tax list, which should be updated regularly and reconciled with the property tax book.

City's Comment:
We are working on this issue.

Disposition:
As of June 30, 2011, this problem still exists.

(10-06) Surplus Items

During testing, we were unable to locate the revenues from the sale of certain fixed assets which were declared surplus.

Disposition:
As of June 30, 2011, this problem no longer exists.

(10-07) Cut – offs

Testing revealed that employees were paying their water bills late, but not cutting off their accounts.

Disposition:
As of June 30, 2011, this problem no longer exists.

(11-01) Tax Relief

Testing revealed instances where taxpayers qualified for the tax relief discount, but paid the entire amount of property taxes assessed.

Recommendation:
Tax relief documents should be reviewed to ensure that all taxpayers who qualify for tax relief receive the applicable discount.

City's Comment:
We will correct this issue.

(11-02) Police tickets

During testing, there was found to be an overall lack of internal controls within the police department. Police tickets were found to be incomplete, with tickets not being voided properly, not being filled out completely, and some not being available for testing. Tickets were not carried to the docket books and, in some cases, the dockets were not available for testing. We also found instances where we were unable to trace tickets from the docket book to the General Ledger.

Recommendation:
Tickets should be filled out completely. All tickets in a citation book should either be used or voided. When citations are voided, all copies should be retained. A municipal court docket should be maintained and all dispositions (judgments) should be recorded in the court docket.

City's Comment:
We have corrected this issue.

(11-03) Supplemental Pay

Testing revealed instances of supplemental pay.

Recommendation:
Any wage-like payments, other than reimbursements, to employees of the City should be paid through the payroll process and applicable taxes should be withheld.

City's Comment:
We have corrected this issue.

(11-04) Payroll Withholdings

Testing revealed a lack of internal controls regarding benefit deductions from employee wages. Instances were found during testing that disclosed incorrect amounts being withheld from employee's paychecks regarding employee benefits, as well as the City paying for employee benefits instead of withholding the costs from the employee's paychecks.

Recommendation:
The City's personnel policy states that health insurance is offered as a benefit to all full – time employees. Any

additional policies or benefits through the City should be deducted from the employee's wages. It is recommended that the City review all insurance policies and other employee benefits to ensure that employees are having the correct applicable amounts withheld and that the City is only providing coverage for the employee's health insurance.

City's Comment:
We have corrected this issue.

(11-05) Journal Entries

Testing revealed a lack of controls over the journal entry process. Supporting documentation was not made available during testing. Additionally, there was no indication of approval prior to posting.

Recommendation:
Management should review and approve all journal entries before they are posted. Additionally, supporting documentation should be provided for each journal entry submitted for approval.

City's Comment:
We will make sure this is done in the future. The City manager now looks at the transaction listing on a monthly basis.

(11-06) Proper Documentation

The City does not have sufficient internal controls in place to ensure that proper documentation is adequately collected and retained.

Recommendation:
As stated in the *Internal Control and Compliance Manual for Tennessee Municipalities*, adequate supporting documentation is required to document all transactions.

City's Comment:
This issue has been corrected.

CITY OF WHITWELL
WHITWELL, TENNESSEE

AUDIT REPORT

June 30, 2012

BEAN, RHOTON & KELLEY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

300 SOUTH JEFFERSON STREET

WINCHESTER, TN 37398

Tel 931.967.0611

Fax 931.967.4784

www.brkcpa.com

CITY OF WHITWELL, TENNESSEE
TABLE OF CONTENTS
June 30, 2012

Introductory Section – Unaudited	
Roster of Board Members and Management Officials	a
Financial Section	
Management's Discussion & Analysis – Unaudited	i-vi
Independent Auditors' Report	1-2
Government-Wide Statement of Net Assets	3
Government-Wide Statement of Activities	4
Balance Sheet – Governmental Funds	5
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets	6
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Statement of Net Assets – Proprietary Fund	9
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Fund	10
Statement of Cash Flows – Proprietary Fund	11
Budgetary Comparison Statement – General Fund	12-13
Notes to Financial Statements	14-27
Required Supplementary Information – Unaudited	
Schedule of Funding Progress for the City of Whitwell	29
Other Supplementary Information	
Non-Major Governmental Funds	31
Combining Balance Sheet – Non-Major Governmental Funds	32
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Non-Major Governmental Funds	33
Budgetary Comparison Schedule – Drug Fund	34-35
Budgetary Comparison Schedule – Senior Center	36-37
Budgetary Comparison Schedule – State Street Aid	38-39
Schedule of Changes in Taxes Receivable	40
Schedule of Tax Rates and Assessments	40
Schedule of Utility Statistical Data	41
Schedule of Unaccounted for Water	41
Schedule of Transfers	42
Schedule of Salaries	42
Schedule of Cash	43
Schedule of Federal Awards and State Financial Assistance	44
Long-Term Debt and Debt Service Requirements – Governmental Funds	45
Long-Term Debt and Debt Service Requirements – Proprietary Fund	46
Schedule of Insurance in Force	47
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	48-49
Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	50-51
Schedule of Findings and Questioned Costs	52-64

CITY OF WHITWELL, TENNESSEE
INTRODUCTORY SECTION - UNAUDITED
June 30, 2012

ROSTER OF BOARD MEMBERS AND MANAGEMENT OFFICIALS

Steve Hudson	Mayor
Wayne Powell	Vice Mayor
Micah Atterton	Commissioner
Harry Holland	Commissioner
Jean Rountree	Commissioner
Charles Tucker	City Manager
Tina Green	City Recorder

TAWC_RESP_CAPD_1DR_000170

CITY OF WHITWELL, TENNESSEE

MANAGEMENT DISCUSSION & ANALYSIS

As management of the City of Whitwell, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2012. Readers are encouraged to consider information presented here in conjunction with the City's financial statements.

FINANCIAL HIGLIGHTS

The assets of the City exceeded its liabilities at the close of the most recent fiscal year by $3,583,837 (net assets). Of this amount, $594.793 is considered unrestricted funds and may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets increased by $798,617. As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $(72,732) an increase of $(5,295) from the previous year. Of this amount, none is available for spending at the government's discretion (unreserved fund balances). The governmental fund balance is restricted for specific purpose in special revenue funds.

At June 30, 2012, the fund balance for the General Fund was $(81,899); there was decrease in the deficit in the fund balance from the pervious year by $24,867. This was due to the fact that the City received more revenues than expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Whitwell's basic financial statements. The City of Whitwell's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. These financial statements are designed to provide readers with a broad overview of the City of Whitwell's finances in a manner similar to a private-sector business.

The statement of net asset present information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increase or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

TAWC_RESP_CAPD_1DR_000171

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes, licenses, and permits, and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and public welfare. The business-type activities of the City include waterworks services.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Whitwell, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the citywide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Whitwell adopts annual budgets for it general fund, special revenue funds, and enterprise funds.

Proprietary funds. The City of Whitwell maintains a Waterworks fund as an enterprise or proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information of the waterworks activity, which is also considered a major fund of the city.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The original budget and amended budget appears on pages 12-13 and 34-39.

TAWC_RESP_CAPD_1DR_000172

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets may serve over time as a useful indicator of a City's financial position. In the case of the City of Whitwell, assets exceeded liabilities by $3,583,837, an increase from the previous year in the amount of $798,617.

CITY OF WHITWELL's
NET ASSETS

CITY OF WHITWELL
NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2011	2012	2011	2012	2011	2012
Current and other assets	$ 244,522	$ 263,789	$ 553,942	$ 921,154	$ 798,464	$ 1,184,943
Capital assets	399,613	390,949	2,688,286	3,111,432	3,087,899	3,502,381
Total assets	644,135	654,738	3,242,228	4,032,586	3,886,363	4,687,324
Long-term liabilities outstanding	57,489	5,202	741,688	627,085	799,177	632,287
Other liabilities	188,258	237,912	113,707	233,288	301,965	471,200
Total liabilities	245,747	243,114	855,395	860,373	1,101,142	1,103,487
Net assets:						
Invested in capital assets, net of related debt	342,124	358,760	1,946,598	2,424,247	2,288,722	2,783,007
Restricted	39,330	11,034	195,004	195,004	234,334	206,038
Unrestricted	16,934	41,831	245,231	552,962	262,165	594,793
Total net assets	$ 398,388	$ 411,625	$ 2,386,833	$ 3,172,213	$ 2,785,221	$ 3,583,838

The largest portion of the City's net assets (75%) reflects its investment in capital assets (for example- land, buildings, vehicles, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City of Whitwell's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the City of Whitwell is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

TAWC_RESP_CAPD_1DR_000173

The following is a summary of financial activities for the City during the fiscal year ended June 30, 2011 and 2012:

CITY OF WHITWELL
CHANGE IN NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2011	2012	2011	2012	2011	2012
Program revenues:						
Charges for service	$ 59,520	$ 56,603	$ 1,112,343	$ 1,242,200	$ 1,171,862	$ 1,298,803
Operating grants & contributions	77,735	123,640			77,735	123,640
Capital grants & contributions	60,999	5,957	73,829	506,923	134,828	512,880
General revenues:						
Property taxes	130,960	120,852	-		130,960	120,852
Sales Tax	316,183	324,792	-		316,183	324,792
Franchise Taxes	30,420	30,448	-		30,420	30,448
Other taxes	131,774	123,809	-		131,774	123,809
Unrestricted Investment Income	1,161	1,591	2,495	11,384	3,655	12,975
Other	23,813	32,695	23,127	2,066	46,940	34,761
Total general revenues	832,565	820,387	1,211,793	1,762,573	2,044,359	2,582,960
Expenses:						
General government	283,461	310,964	-	-	283,461	310,964
Public safety	370,345	410,631	-	-	370,345	410,631
State Street Aid	44,984	53,891	-	-	44,984	53,891
Senior Center	22,750	24,365	-	-	22,750	24,365
Interest			-	-	-	-
Waterworks services	-		1,137,924	992,056	1,137,924	992,056
Total expenses	721,540	799,851	1,137,924	992,056	1,859,464	1,791,906
Increase in net assets before transfers	109,031	20,536	73,869	770,517	182,900	791,053
Transfers	-		-		-	-
Change in net assets	109,031	20,536	73,869	770,517	182,900	791,053
Net assets, beginning	272,037	398,387	2,312,963	2,386,832	2,585,001	2,785,219
Restatement	17,320	(7,299)	-	14,862	17,320	7,563
Net assets, ending	$ 398,388	$ 411,624	$ 2,386,832	$ 3,172,211	$ 2,785,220	$ 3,583,835

Governmental Activities. Governmental activities increased the City of Whitwell's net assets by $20,536.

Business-Type Activities. Business-type activities increased the City's net assets by $770,517. This was due primarily to an increase in the other income and a Capital Grant received for Water Line Replacement.

Financial Analysis of the City's Funds

As noted earlier, the City of Whitwell uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Whitwell's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the City of Whitwell's governmental funds reported combined ending fund balances of $(72,732), an increase of $5,295 over the prior year.

TAWC_RESP_CAPD_1DR_000174

The general fund is the chief operating fund of the City of Whitwell. At the end of the current fiscal year, unreserved fund balance for the general fund was a deficit of $(81,899). The fund balances decreased its deficit by $24,867. This was due to the fact that the City received more revenue than it spent for expenditures.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net assets of the water fund at the end of the year amounted to $3,172,212. The water fund has an increase in net assets for the year of $770,518. Factors concerning the financial position of this fund have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The City received $24,867 more in revenue than it spent in expenditures.

Differences between the original and final amended budgets are listed below.
Fire Department Grant – Budgeted - $5000 Actual - 0
HWY Safety Grant – Budgeted - $4000 Actual - $7039

Capital Asset and Debt Administration

Capital assets. The City of Whitwell's investment in capital assets, net of related debt for its governmental and business type activities as of June 30, 2012 amounted to $2,783,006. This investment includes land, buildings, improvements, machinery, equipment, and construction in progress.

Additional information on the City of Whitwell's capital assets can be found in Note 4 on pages 19 and 20.

TAWC_RESP_CAPD_1DR_000175

CITY OF WHITWELL's CAPITAL ASSETS
(Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2011	2012	2011	2012	2011	2012
Land	$ 8,500	$ 8,500	$ 6,061	$ 6,061	$ 14,561	$ 14,561
Buildings	234,960	286,660	64,364	64,364	299,324	351,024
Water plant			1,931,383	2,031,999	1,931,383	2,031,999
Water lines			3,763,993	3,802,240	3,763,993	3,802,240
Equipment and vehicles	907,940	786,992	244,934	264,368	1,152,874	1,051,359
Construction in progress	-	-	95,961	517,096	95,961	517,096
Total capital assets	$ 1,151,400	$ 1,082,152	$ 6,106,695	$ 6,686,127	$ 7,258,096	$ 7,768,279

Long-term Debt. At the end of the fiscal year, the City of Whitwell's total debt was $731,079 all of which was for the debt incurred over the past years. There was a decrease in long-term liabilities by 74,111. $11,704 consists of the liability for compensated absences of the funds.

City Of Whitwell's Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2011	2012	2011	2012	2011	2012
Notes payable	-	-	$205,000	$205,000	$205,000	$205,000
General obligation bonds	-	-	-	-	-	-
Revenue bond and Tax Bonds	-	-	536,688	482,185	536,688	482,185
Compensated absences	6,013	2,553	-	9,151	6,013	11,704
Capital leases	57,489	32,190	-	-	57,489	32,190
	$63,502	$34,743	$741,688	$696,363	$805,190	$731,079

Additional information on the City of Whitwell's debt can be found in Note 6 of Notes to Basic Financial Statements.

Requests For Information

This financial report is designed to provide a general overview of the City of Whitwell's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the City of Whitwell, Office of the Mayor, 13671 Hwy 28, Whitwell, Tennessee 37397.

TAWC_RESP_CAPD_1DR_000176

BEAN, RHOTON & KELLEY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
300 SOUTH JEFFERSON STREET, WINCHESTER, TN 37398

Office: 931-967-0611
Fax: 931-967-4784

www.brkcpa.com

Members of American Institute of
Certified Public Accountants,
Tennessee Society of CPA's,
Association of Government Accountants

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Board of Commissioners
City of Whitwell, Tennessee

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Whitwell, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Whitwell, Tennessee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The City of Whitwell did not provide a complete listing of inventory, therefore, amounts reported as inventory were inconclusive. Also, the City of Whitwell did not utilize receipts in certain activities at all times during the year and as such, receipts were not being reconciled. In addition, there was a lack of internal controls related to revenues associated with police fines and fees. As a result of both situations, a timely and effective way to test all revenues is not determinable.

In our opinion, except for the effect of such adjustments, if any, as might have been determined to be necessary had the City of Whitwell's inventory and receipt revenues been audited, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Whitwell, Tennessee, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the general fund and sanitation fund thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2012 on our consideration of the City of Whitwell, Tennessee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of funding progress on pages i through vi and 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any

assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Whitwell, Tennessee's financial statement as a whole. The introductory section and the schedules listed in the table of contents as other supplemental information are presented for the purposes of additional analysis and are not a required part of the financial statements. Schedules listed in the table of contents as other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Bean, Rhoton & Kelley, PLLC
December 20, 2012

CITY OF WHITWELL, TENNESSEE
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
June 30, 2012

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 51,741.40	$ 304,844.28	$ 356,585.68
Receivables (net)	176,799.15	192,961.37	369,760.52
Internal balances (net)	(197,130.81)	197,130.81	0.00
Other assets	179,756.66	31,214.00	210,970.66
Restricted cash	37,422.82	0.00	37,422.82
Restricted certificates of deposit	15,200.25	195,003.50	210,203.75
Capital assets (Note 4):			
Land	8,500.00	6,061.00	14,561.00
Construction in progress	0.00	517,095.66	517,095.66
Other capital assets, net of depreciation	382,449.04	2,588,274.93	2,970,723.97
Total capital assets	390,949.04	3,111,431.59	3,502,380.63
Total assets	$ 654,738.51	$ 4,032,585.55	$ 4,687,324.06
LIABILITIES			
Accounts payable and accrued expenses	$ 44,866.44	$ 173,188.42	$ 218,054.86
Deferred revenue	166,057.99	0.00	166,057.99
Long - term liabilities (Note 6)			
Due within one year	26,987.72	60,100.00	87,087.72
Due in more than one year	5,201.82	627,085.09	632,286.91
Total liabilities	$ 243,113.97	$ 860,373.51	$ 1,103,487.48
NET ASSETS			
Invested in capital assets, net of related debt	$ 358,759.50	$ 2,424,246.50	$ 2,783,006.00
Restricted by bond covenants	0.00	195,003.50	195,003.50
Restricted for specific expenditures	11,033.62	0.00	11,033.62
Unrestricted	41,831.42	552,962.04	594,793.46
Total net assets	$ 411,624.54	$ 3,172,212.04	$ 3,583,836.58

The accompanying notes are an integral part of this statement.

CITY OF WHITWELL, TENNESSEE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

Functions/Programs	Expenses	Program Revenues: Fees, Fines and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Assets: Governmental Activities	Net (Expenses) Revenue and Changes in Net Assets: Business -type Activities	Net (Expenses) Revenue and Changes in Net Assets: Total
Primary government:							
Governmental activities:							
General government	$ 310,964.43	$ 31,018.58	$ 59,116.10	$ 0.00	$ (220,829.75)	$ 0.00	$ (220,829.75)
Public safety:							
Police	369,413.90	25,584.33	2,400.00	5,956.97	(335,472.60)	0.00	(335,472.60)
Fire	41,217.19	0.00	1,272.40	0.00	(39,944.79)	0.00	(39,944.79)
State street aid	53,890.94	0.00	44,124.69	0.00	(9,766.25)	0.00	(9,766.25)
Senior center	24,364.94	0.00	16,727.00	0.00	(7,637.94)	0.00	(7,637.94)
Total governmental activities	799,851.40	56,602.91	123,640.19	5,956.97	(613,651.33)	0.00	(613,651.33)
Business-type activities:							
Water utilities	992,055.50	1,242,200.41	0.00	506,922.76	0.00	757,067.67	757,067.67
Total business-type activities	992,055.50	1,242,200.41	0.00	506,922.76	0.00	757,067.67	757,067.67
Total primary government	$ 1,791,906.90	$ 1,298,803.32	$ 123,640.19	$ 512,879.73	(613,651.33)	757,067.67	143,416.34
General revenues:							
Taxes:							
Property taxes					120,851.82	0.00	120,851.82
Franchise taxes (fees)					30,448.26	0.00	30,448.26
Sales tax - General					324,792.29	0.00	324,792.29
State beer tax					834.01	0.00	834.01
Local beer tax					83,252.26	0.00	83,252.26
State income tax					2,900.64	0.00	2,900.64
State excise tax					4,646.46	0.00	4,646.46
TVA replacement tax					19,629.53	0.00	19,629.53
Ad valoreum taxes					9,052.15	0.00	9,052.15
Other Taxes					3,493.90	0.00	3,493.90
Other					32,694.92	11,383.78	44,078.70
Unrestricted investment income					1,590.83	2,066.23	3,657.06
Total general revenues and transfers					634,187.07	13,450.01	647,637.08
Change in net assets					20,535.74	770,517.68	791,053.42
Net assets - beginning of year, as previously stated					398,387.58	2,386,832.48	2,785,220.06
Restatement (Note 10)					(7,298.78)	14,861.88	7,563.10
Net assets - beginning of year, as restated					391,088.80	2,401,694.36	2,792,783.16
Net assets - end of year					$ 411,624.54	$ 3,172,212.04	$ 3,583,836.58

The accompanying notes are an integral part of this statement.

TAWC_RESP_CAPD_1DR_000180

CITY OF WHITWELL, TENNESSEE
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2012

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash	$ 51,741.40	$ 52,623.07	$ 104,364.47
Property taxes receivables, net	167,448.34	0.00	167,448.34
Other receivables	63,510.21	0.00	63,510.21
Total assets	$ 282,699.95	$ 52,623.07	$ 335,323.02
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 5,364.12	$ 30,024.95	$ 35,389.07
Accrued expenses	8,608.89	868.48	9,477.37
Due to other funds	184,568.12	12,562.69	197,130.81
Deferred revenue	166,057.99	0.00	166,057.99
Total liabilities	364,599.12	43,456.12	408,055.24
Fund balances (Note 8):			
Nonspendable	54,159.40	0.00	54,159.40
Restricted	0.00	9,166.95	9,166.95
Unassigned	(136,058.57)	0.00	(136,058.57)
Total fund balances	(81,899.17)	9,166.95	(72,732.22)
Total liabilities and fund balances	$ 282,699.95	$ 52,623.07	$ 335,323.02

The accompanying notes are an integral part of this statement.

TAWC_RESP_CAPD_1DR_000181

CITY OF WHITWELL, TENNESSEE
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS
June 30, 2012

Total fund balances per fund financial statements	$	(72,732.22)
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets, net of depreciation, are not reported in this fund financial statement because they are not current financial resources, but they are reported in the statement of net assets.		390,949.04
The City has an equity interest in a joint venture. This investment is not a current financial resource and therefore is not reported in the Balance Sheet		125,597.26
Certain liabilities (such as notes payable) are not reported in this fund financial statement because they are not due and payable within the current period, but they are presented in the Statement of Net Assets.		(32,189.54)
Net assets for governmental activities	$	411,624.54

The accompanying notes are an integral part of this statement.

TAWC_RESP_CAPD_1DR_000182

CITY OF WHITWELL, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	$ 120,851.82	$ 0.00	$ 120,851.82
Ad valoreum tax	9,052.15	0.00	9,052.15
Franchise taxes	30,448.26	0.00	30,448.26
Gasoline tax	0.00	44,124.69	44,124.69
Sales tax - general	324,792.29	0.00	324,792.29
Local beer tax	83,252.26	0.00	83,252.26
State beer tax	834.01	0.00	834.01
State income tax	2,900.64	0.00	2,900.64
State excise tax	4,646.46	0.00	4,646.46
TVA replacement tax	19,629.53	0.00	19,629.53
City streets and transport	3,493.90	0.00	3,493.90
Fees and fines	25,406.10	274.38	25,680.48
Licenses and permits	23,249.29	0.00	23,249.29
Fire department revenue	1,272.40	0.00	1,272.40
Police salary supplement	2,400.00	0.00	2,400.00
Grant revenue	5,956.97	15,627.00	21,583.97
Park revenue	66,885.39	0.00	66,885.39
Investment earnings	46.99	1,014.31	1,061.30
Other	25,824.58	6,506.80	32,331.38
Total revenues	750,943.04	67,547.18	818,490.22
EXPENDITURES			
Current:			
General government	214,776.52	0.00	214,776.52
Police	343,340.92	0.00	343,340.92
Streets	0.00	55,757.61	55,757.61
Senior center	0.00	24,364.94	24,364.94
Library	24,501.38	0.00	24,501.38
Parks and recreation	44,924.05	0.00	44,924.05
Fire	15,193.90	0.00	15,193.90
Drug	0.00	1,707.77	1,707.77
Debt Service:			
Principal	0.00	25,299.80	25,299.80
Interest and other charges	0.00	2,514.54	2,514.54
Capital outlays	64,105.55	0.00	64,105.55
Total expenditures	706,842.32	109,644.66	816,486.98
Excess/(Deficiency) of revenues over expenditures	44,100.72	(42,097.48)	2,003.24
OTHER FINANCING SOURCES (USES)			
Transfers in	13,580.88	32,814.34	46,395.22
Transfers out	(32,814.34)	(13,580.88)	(46,395.22)
Total other financing sources and uses	(19,233.46)	19,233.46	0.00
Net change in fund balances	24,867.26	(22,864.02)	2,003.24
Fund balances- beginning of year, as previously reported	(106,766.43)	39,329.75	(67,436.68)
Restatement (Note 10)	0.00	(7,298.78)	(7,298.78)
Fund balances - beginning of year, as restated	(106,766.43)	32,030.97	(74,735.46)
Fund balances- ending	$ (81,899.17)	$ 9,166.95	$ (72,732.22)

The accompanying notes are an integral part of this statement.

TAWC_RESP_CAPD_1DR_000183

CITY OF WHITWELL, TENNESSEE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN THE FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

Net change in total fund balances per fund financial statements	$	2,003.24
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in this fund financial statement because they use current financial resources, but they are presented as assets in the Statement of Activities and depreciated over their estimated economic lives. The amount by which capital outlays are reported in the Governmental Funds is less than depreciation for the year:		(8,664.22)
Capital outlays: $71,125.26 Depreciation: ($79,789.48)		
The City's increase in equity in the joint venture is not recorded in the governmental funds until the funds are transferred to the City.		1,896.92
The issuance of long - term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds:		
Note principal retirement		25,299.80
Change in net assets of governmental activities	$	20,535.74

The accompanying notes are an integral part of this statement.

TAWC_RESP_CAPD_1DR_000184

CITY OF WHITWELL, TENNESSEE
STATEMENT OF NET ASSETS
PROPRIETARY FUND
June 30, 2012

	Water and Sewer Fund	Totals
ASSETS		
Current assets:		
Cash and cash equivalents	$ 304,844.28	$ 304,844.28
Receivables, net of bad debt allowance	192,961.37	192,961.37
Inventories	4,500.00	4,500.00
Other assets	26,714.00	26,714.00
Due from other funds	197,130.81	197,130.81
Total current assets	726,150.46	726,150.46
Restricted Assets:		
Investments in certificates of deposit, restricted by bond covenants	195,003.50	195,003.50
Total restricted assets	195,003.50	195,003.50
Noncurrent assets:		
Capital assets:		
Land	6,061.00	6,061.00
Construction in progress	517,095.66	517,095.66
Buildings and equipment	6,162,970.65	6,162,970.65
Less accumulated depreciation	(3,574,695.72)	(3,574,695.72)
Total noncurrent assets	3,111,431.59	3,111,431.59
Total assets	$ 4,032,585.55	$ 4,032,585.55
LIABILITIES		
Current liabilities:		
Accounts payable	$ 29,056.00	$ 29,056.00
Accrued liabilities	35,315.73	35,315.73
Current portion of long-term liabilities	60,100.00	60,100.00
Other current liabilities	108,816.69	108,816.69
Total current liabilities	233,288.42	233,288.42
Long-term liabilities:		
Notes payable	687,185.09	687,185.09
Less: current portion of long-term liabilities	(60,100.00)	(60,100.00)
Total long-term liabilities	627,085.09	627,085.09
Total liabilities	$ 860,373.51	$ 860,373.51
NET ASSETS		
Invested in capital assets	$ 2,424,246.50	$ 2,424,246.50
Restricted by bond covenants	195,003.50	195,003.50
Unrestricted	552,962.04	552,962.04
Total net assets	$ 3,172,212.04	$ 3,172,212.04

The accompanying notes are an integral part of this statement.

TAWC_RESP_CAPD_1DR_000185

CITY OF WHITWELL, TENNESSEE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
For the Year Ended June 30, 2012

	Water and Sewer Fund	Totals
OPERATING REVENUES		
Charges for services	$ 1,242,200.41	$ 1,242,200.41
Miscellaneous	11,383.78	11,383.78
Total operating revenues	1,253,584.19	1,253,584.19
OPERATING EXPENSES		
Contractual services	62,157.53	62,157.53
Chemicals	67,426.50	67,426.50
Employee benefits	61,088.98	61,088.98
Salaries and wages	290,282.24	290,282.24
Payroll taxes	30,922.86	30,922.86
Insurance	55,253.25	55,253.25
Utilities	99,781.24	99,781.24
Repairs and maintenance	41,428.68	41,428.68
Other supplies and expenses	91,513.24	91,513.24
Depreciation	156,285.93	156,285.93
Total operating expenses	956,140.45	956,140.45
Operating income	297,443.74	297,443.74
NONOPERATING REVENUES (EXPENSES)		
Interest expense	(35,915.05)	(35,915.05)
Grant revenue	506,922.76	506,922.76
Interest and investment revenue	2,066.23	2,066.23
Total nonoperating revenue (expenses)	473,073.94	473,073.94
Change in net assets	770,517.68	770,517.68
Total net assets- beginning	2,386,832.48	2,386,832.48
Restatement (Note 10)	14,861.88	14,861.88
Net assets - beginning of year, as restated	2,401,694.36	2,401,694.36
Total net assets- ending	$ 3,172,212.04	$ 3,172,212.04

The accompanying notes are an integral part of this statement.

CITY OF WHITWELL, TENNESSEE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2012

	Water and Sewer Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 1,227,262.99	$ 1,227,262.99
Insurance payments	(40,867.36)	(40,867.36)
Payments to employees	(373,723.00)	(373,723.00)
Utilities / telephone	(99,781.24)	(99,781.24)
Payments to suppliers	(160,799.01)	(160,799.01)
Other receipts (payments)	(249,316.59)	(249,316.59)
Net cash provided by operating activities	302,775.79	302,775.79
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisitions of capital assets	(452,843.80)	(452,843.80)
Grant proceeds	488,878.18	488,878.18
Principal paid on capital debt	(53,391.71)	(53,391.71)
Interest paid on capital debt	(35,915.05)	(35,915.05)
Net cash (used) by capital and related financing activities	(53,272.38)	(53,272.38)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	2,066.23	2,066.23
Net cash provided by investing activities	2,066.23	2,066.23
Net increase in cash and cash equivalents	251,569.64	251,569.64
Balances- beginning of the year	53,274.64	53,274.64
Balances- end of the year	$ 304,844.28	$ 304,844.28
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	$ 297,443.74	$ 297,443.74
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	156,285.93	156,285.93
Change in assets and liabilities:		
Receivables, net	(69,934.49)	(69,934.49)
Accounts and other payables	(103,976.36)	(103,976.36)
Accrued expenses	22,956.97	22,956.97
Net cash provided by operating activities	$ 302,775.79	$ 302,775.79

The accompanying notes are an integral part of this statement.

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON STATEMENT - GENERAL FUND
For the Year Ended June 30, 2012

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	$ 127,500.00	$ 127,500.00	$ 120,851.82	$ (6,648.18)
Franchise taxes	35,000.00	35,000.00	30,448.26	(4,551.74)
State taxes	416,000.00	416,000.00	428,971.71	12,971.71
In lieu of taxes	15,000.00	15,000.00	19,629.53	4,629.53
Grant revenue	12,000.00	12,000.00	8,356.97	(3,643.03)
Licenses and permits	22,000.00	22,000.00	23,249.29	1,249.29
Interest and investment revenue	500.00	500.00	46.99	(453.01)
Police revenue	36,000.00	36,000.00	25,309.95	(10,690.05)
Fire department revenue	1,500.00	1,500.00	1,272.40	(227.60)
Park revenue	31,500.00	31,500.00	15,185.39	(16,314.61)
Miscellaneous revenue	6,500.00	6,500.00	77,620.73	71,120.73
Transfers from other funds	0.00	0.00	13,580.88	13,580.88
Total revenues	703,500.00	703,500.00	764,523.92	61,023.92
EXPENDITURES				
General government	225,245.00	225,245.00	214,776.52	10,468.48
Public safety	356,400.00	356,400.00	358,534.82	(2,134.82)
Library	33,560.00	33,560.00	19,881.67	13,678.33
Parks	41,500.00	41,500.00	44,924.05	(3,424.05)
Grants	9,000.00	9,000.00	0.00	9,000.00
Capital outlay	23,560.00	23,560.00	68,725.26	(45,165.26)
Transfers to other funds	14,235.00	14,235.00	32,814.34	(18,579.34)
Total expenditures	703,500.00	703,500.00	739,656.66	(36,156.66)
Deficiency of revenues over expenditures	0.00	0.00	24,867.26	24,867.26
Fund balance - beginning of year	(106,766.43)	(106,766.43)	(106,766.43)	0.00
Fund balance - end of year	$ (106,766.43)	$ (106,766.43)	$ (81,899.17)	$ 24,867.26

(continued)

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON STATEMENT - GENERAL FUND (continued)
For the Year Ended June 30, 2012

	General Fund
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 764,523.92
Differences - Budget to GAAP	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.	(13,580.88)
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 750,943.04
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 739,656.66
Differences - Budget to GAAP	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(32,814.34)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 706,842.32

The accompanying notes are an integral part of this statement.

TAWC_RESP_CAPD_1DR_000189

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting methods and procedures adopted by the City of Whitwell conform to accounting principles generally accepted in the United States of America as applied to governmental entities. The following notes to the financial statements are an integral part of the City's basic financial statements.

Financial Reporting Entity

The City follows the standards promulgated by GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units,* to define the reporting entity. The financial statements include all operations over which the City is financially accountable. The City has not identified any entities, which would be component units.

Joint Venture

Powell's Crossroads-Whitwell Industrial Complex (PCWIC) is a joint venture of the City of Whitwell, Tennessee. The City, in conjunction with the Town of Powell's Crossroads, participates in a joint venture to operate and maintain an industrial complex in their vicinity. The Board of the PCWIC is composed of four members, the mayor and one commissioner of each participant. Financial information for PCWIC can be obtained from the Town of Powell's Crossroads, Alvin York Highway, Whitwell, Tennessee, 37397. PCWIC has no liabilities as of June 30, 2012, and has assets of property and cash to be used for its intended purpose.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of activities) report information on all of the City's activities. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as *general revenues.* The effect of interfund activity has been removed from the government-wide financial statements.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due in the governmental fund financial statements.

TAWC_RESP_CAPD_1DR_000190

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

Property taxes, state shared revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period using the criteria specified in the paragraph above. All other revenue items are considered to be measurable and available only when cash is received by the government.

Governmental Funds are those through which most governmental functions of the City are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The government reports the following major governmental funds:

General Fund – This fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Additionally, the City reports the following non-major governmental funds:

Debt Service Fund – This fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

Special Revenue Funds are established to account for specific revenues that are legally restricted to expenditure for specific purposes. The City has presented the following major special revenue funds:

Drug Fund – This fund is used to account for drug fines received and usage of those monies to further drug investigations.

Senior Center Fund – This fund is used to account for funds received and expended for the senior citizens center.

State Street Aid Fund – This fund is used to account for street taxes received and usage of those monies to maintain state streets.

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Assets. The City has presented the following major proprietary fund:

Water and Sewer Fund – This fund is used to account for the provision of water and sewer services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long – term debt principal and interest for water debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds.

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. In addition, the City applies all applicable FASB Statements and Interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements to its business-type activities.

TAWC_RESP_CAPD_1DR_000191

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

Proprietary funds distinguish operating revenues and expenses from non – operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary fund include the cost of personal and contractual services, supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non – operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Statement of Cash Flows

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

Capital Assets, Depreciation, and Amortization

The City's property, plant, equipment and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. Proprietary capital assets are also reported in the respective fund financial statements. Donated assets are stated at their estimated fair value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation has been provided over estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Buildings/Mains	30-40 years
Improvements	10-20 years
Equipment	3-10 years
Furniture and Fixtures	3-10 years

The City implemented GASB 34 requirements as a Phase 3 government, and has elected not to retroactively apply requirements to their fixed assets/infrastructure.

TAWC_RESP_CAPD_1DR_000192

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting

As set forth in the City Charter, the City Council adopts an annual budget of the General Fund, Proprietary Funds, and Special Revenue Funds. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund. The budget for the Proprietary Fund is adopted under a basis consistent with GAAP, except that certain capital expenses and non-operating income and expense items are not considered. The City Recorder is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures/expenses must be approved by the City Council.

All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.

The official City budget for June 30, 2012, was prepared for adoption for the General and Special Revenue Funds by October 6, 2011. The budget was formerly adopted by the Board of Commissioners after three readings at duly advertised public meetings. The final reading of the budget was passed as amended on June 7, 2012.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The City has classified certain prepaid expenses as being nonspendable as these items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City has classified forfeitures as being restricted because their use is restricted by state statute for police investigative expenditures. The City has classified State Street Aid Fund resources as being restricted because they are to be expended for the maintenance of state streets. The City has also classified Senior Center Fund resources as being restricted because they are to be expended for operations of the Senior Center.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Mayor and City Council. These amounts cannot be used for any other purpose unless the Mayor and City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that as employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City did not have any committed resources as of June 30, 2012.

Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Mayor and City Council or through the Mayor and City Council delegating this responsibility to the City manager through the budgetary process. The City did not have any assigned resources as of June 30, 2012.

Unassigned: This classification includes the residual fund balance for the General Fund.

The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to deter the use of these other classified funds.

TAWC_RESP_CAPD_1DR_000193

NOTE 2 – CASH AND CASH EQUIVALENTS

The City is authorized to invest in the following types of securities and indebtedness, in accordance with governing statues:

(1) Bonds, notes, treasury bills, or similar types of indebtedness to the United States.

(2) Non-convertible debt including Federal Home Loan Bank, Federal National Mortgage Association, Federal Farm Credit Bank, and Student Loan Marketing Association.

(3) Other obligations not specified above which provide guaranteed principal and interest by the United States or any of its agencies.

(4) Repurchase agreements that involve obligations of the United States or its agencies, provided the term of the repurchase agreement does not extend beyond the maturity date of the obligation and the market value of the security exceeds the cost of the security.

(5) Money market funds invested in any of the aforementioned securities.

As a means of limiting its exposure to losses resulting from rising interest rates, the City's usual policy is to invest in certificates of three years or less. The exposure to interest rate changes is presented using the weighted average maturity method. Its policy is to limit exposure to interest rate risk by requiring sufficient liquidity in the investment portfolio. The City's investments experienced no significant fluctuations in fair value during the year.

The City's policies limit deposits and investments to those instruments allowed by applicable state laws. State statutes require that all deposits with financial institutions must be collateralized by securities whose market value is equal to 105% of the value of the uninsured deposits. The deposits must be covered by federal deposit insurance or the Tennessee Bank Collateral Pool, by collateral held by the City's agent in the City's name, or by Federal Reserve Banks acting as third party agents. State statutes also authorize the types of investments in which the City may participate. The City limits its investments to certificates of deposit and savings and money market accounts with local banks and the State of Tennessee local government pooled investment fund.

The City's policies are designed to maximize its earnings, while protecting the security and providing maximum liquidity, in accordance with all applicable state laws. The State of Tennessee Local Government Investment Pool is a 2a7-like pool, which is not rated.

The City's deposits at year-end were covered by federal depository insurance, the Tennessee Bank Collateral Pool, or by collateral held by the City's agent in the City's name. The carrying amount of total cash deposits at June 30, 2012, less petty cash in the amount of $350.00, is $603,862.25.

NOTE 3 – RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUES

Significant business-type receivables include amounts due from customers primarily for utility services and grants receivable. The receivables from customers are due within thirty days. Business-type receivables report accounts receivable net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of accounts receivable, which have been past due for more than 60 days. Related amounts are shown as follows:

Accounts receivable	$ 140,401.69
Grant receivable	73,188.19
Less: Allowance of uncollectible accounts	(20,628.51)
Net accounts receivable	$ 192,961.37

TAWC_RESP_CAPD_1DR_000194

NOTE 3 – RECEIVABLES, UNCOLLECTIBLE ACCOUNTS, AND DEFERRED REVENUES (continued)

The General Fund reported $166,057.99 in deferred revenues, all of which consisted of deferred property taxes, and $176,799.15 in receivables, which consisted $167,448.34 in property taxes receivable and $9,350.81 in state beer taxes receivable.

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2012, was as follows:

	Beginning Balances	Increase	Decreases	Ending Balances
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 8,500.00	$ 0.00	$ 0.00	$ 8,500.00
Total capital assets not being depreciated	$ 8,500.00	$ 0.00	$ 0.00	$ 8,500.00
Other capital assets:				
Buildings and improvements	234,960.45	51,700.00	0.00	286,660.45
Equipment	522,010.42	19,425.26	0.00	541,435.68
Vehicles	385,929.89	0.00	(140,373.84)	245,556.05
Total other capital assets	1,142,900.76	71,125.26	(140,373.84)	1,073,652.18
Less accumulated depreciation for:				
Buildings	(138,736.52)	(4,630.68)	0.00	(143,367.20)
Equipment	(299,237.77)	(43,291.67)	0.00	(342,529.44)
Vehicles	(313,813.21)	(31,867.13)	140,373.84	(205,306.50)
Total accumulated depreciation	(751,787.50)	(79,789.48)	140,373.84	(691,203.14)
Other capital assets, net	391,113.26	(8,664.22)	0.00	382,449.04
Governmental activities capital assets, net	$ 399,613.26	$ (8,664.22)	$ 0.00	$ 390,949.04

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Governmental activities:	
General government	$ 24,635.53
Police	24,365.21
Fire	26,023.29
Parks & recreation	4,232.12
State Street Aid	533.33
Total depreciation expense – governmental activities	$ 79,789.48

TAWC_RESP_CAPD_1DR_000195

NOTE 4 – CAPITAL ASSETS (continued)

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type Activities				
Capital assets not being depreciated:				
Land	$ 6,061.00	$ 0.00	$ 0.00	$ 6,061.00
Construction in progress	95,960.70	521,751.32	(100,616.36)	517,095.66
Total capital assets not being depreciated	102,021.70	521,751.32	(100,616.36)	523,156.66
Other capital assets:				
Buildings	64,363.87	0.00	0.00	64,363.87
Water plant	1,931,382.91	100,616.36	0.00	2,031,999.27
Water lines	3,763,992.93	38,247.06	0.00	3,802,239.99
Vehicles & equipment	244,933.97	19,433.55	0.00	264,367.52
Total other capital assets	6,004,673.68	158,296.97	0.00	6,162,970.65
Total capital assets	6,106,695.38	680,048.29	(100,616.36)	6,686,127.31
Less accumulated depreciation for:				
Building	(43,872.70)	(2,145.46)	0.00	(46,018.16)
Water plant	(1,382,011.51)	(47,187.54)	0.00	(1,429,199.05)
Water lines	(1,763,341.44)	(95,609.71)	0.00	(1,858,951.15)
Vehicles & equipment	(229,184.14)	(11,343.22)	0.00	(240,527.36)
Total accumulated depreciation	(3,418,409.79)	(156,285.93)	0.00	(3,574,695.72)
Other capital assets, net	2,586,263.89	2,011.04	0.00	2,588,274.93
Business-type activities Capital assets, net	$ 2,688,285.59	$ 523,762.36	$ (100,616.36)	$ 3,111,431.59

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Business-type activities:	
Water and sewer	$ 156,285.93
Total depreciation expense – Business-type activities	$ 156,285.93

NOTE 5 – COMPENSATED ABSENCES

The City has a policy of compensated vacation from 5 to 20 days, annually, based upon years of service. In the event of termination, an employee is paid for unused vacation leave. The City's obligation for this benefit is reflected as follows:

Full-time employees earn 4 hours of compensated sick leave for each month of service. As sick leave is not eligible for payment upon termination, no liability is recorded in these financial statements.

Summarized below are the accrued vacation leave liabilities as of June 30, 2012:

General Fund	$ 2,553.36
Water and Sewer Fund	9,151.21
Total Accrued Vacation	$ 11,704.57

NOTE 6 – LONG-TERM DEBT

Governmental Activities:
Debt of governmental funds reported in the government-wide financial statements represents amounts not expected to be paid with expendable, available resources, and consists of the following:

Capital lease obligation, for purchase of fire pumper, payable to Kansas State Bank in annual installments of $14,233, including interest at 5.4%, through July 2012	$ 18,562.48
Capital lease obligation, for purchase of Boom Mower and New Holland tractor, payable to PNC Equipment Finance in monthly installments of $1,131.74, including interest at 4.49% through November 2013	13,627.06
	$ 32,189.54

The following is a summary of changes in long-term debt during the 2012 fiscal year:

	Beginning Balance	Adjustments and Additions	Adjustments and Retirements	Ending Balance
Kansas State Bank	$ 30,815.79	$ 0.00	$ (12,253.31)	$ 18,562.48
PNC Equipment Finance	26,673.55	0.00	(13,046.49)	13,627.06
Total	$ 57,489.34	$ 0.00	$ (25,299.80)	$ 32,189.54

A summary of annual debt service requirements at June 30, 2012 for Governmental Funds is as follows:

Fiscal Year	Principal	Interest
2013	$ 26,987.72	$ 826.62
2014	5,201.82	67.74
Total	$ 32,189.54	$ 894.36

Business-Type Activities:
Debt reported in the waterworks fund, a primary government proprietary fund, consists of the following:

Bonds:	
Water Revenue and Tax Bonds, Series 1975, payable in variable annual installments, including interest at 5.0%, through October, 2014	$ 51,000.00
Water Revenue and Tax Bonds, Series 1981, payable in variable annual installments, including interest at 5.0% through July, 2021	260,000.00
Water Revenue and Tax Bonds, Series 1981A, payable in variable annual installments, including interest at 5.0% through March 2021	67,000.00
Water Revenue and Tax Bonds, Series 2006, payable in monthly installments of $1,689, including interest at 5.0%, through June, 2042	309,185.09
	$ 687,185.09

NOTE 6 – LONG-TERM DEBT (continued)

The following is a summary of changes in long-term debt during the 2012 fiscal year:

	Beginning Balance	Adjustments and Additions	Adjustments and Retirements	Ending Balance
Series 1975	$ 75,000.00	$ 0.00	$ (24,000.00)	$ 51,000.00
Series 1981	280,000.00	0.00	(20,000.00)	260,000.00
Series 1981A	73,000.00	0.00	(6,000.00)	67,000.00
Series 2006	313,688.04	0.00	(4,502.95)	309,185.09
Total	$ 741,688.04	$ 0.00	$ (54,502.95)	$ 687,185.09

A summary of annual debt service requirements at June 30, 2012 for the Proprietary Fund is as follows:

Fiscal Year	Principal	Interest
2013	$ 60,100.00	$ 34,443.00
2014	61,400.00	31,318.00
2015	36,600.00	28,918.00
2016	36,900.00	27,018.00
2017	42,100.00	25,218.00
2018-2022	195,750.00	90,690.00
2023-2027	41,500.00	59,840.00
2028-2032	53,200.00	48,140.00
2033-2037	69,100.00	32,240.00
2038-2042	90,535.09	11,872.00
Total	$ 687,185.09	$ 389,697.00

NOTE 7 – INTERFUND TRANSACTIONS

Individual fund receivables and payables are attributed to charges between funds that are outstanding at June 30, 2012. Interfund balances are expected to be paid during the following fiscal year. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Fund	Receivables	Payables
Major Funds:		
General Fund	$ 12,562.69	$ 197,130.81
Water & Sewer Fund	197,130.81	0.00
Non-major Funds:		
State Street Aid Fund	0.00	12,562.69
Total	$ 209,693.50	$ 209,693.50

TAWC_RESP_CAPD_1DR_000198

NOTE 8 – FUND BALANCES AND NET ASSETS

A summary of changes in fund balances follows:

	Beginning Fund Balance July 1, 2011	Excess/ (Deficit) of Revenues over Expenditures	Transfers/ Other Fund Balance Additions/ (Deletions)	Ending Fund Balance June 30, 2012
General Fund:				
Nonspendable	$ 33,307.04	$ 20,852.36	$ 0.00	$ 54,159.40
Unreserved:	(140,073.47)	23,248.36	(19,233.46)	(136,058.57)
Total	$ (106,766.43)	$ 44,100.72	$ (19,233.46)	$ (81,899.17)
Special Revenue Funds:				
Drug Fund:				
Restricted	$ 4,732.85	$ (1,433.39)	$ 0.00	$ 3,299.46
Debt service	0.00	(27,814.34)	27,814.34	0.00
Senior Center:				
Restricted	2,914.91	(7,287.20)	5,000.00	627.71
State Street Aid:				
Restricted	24,383.21	(5,562.55)	(13,580.88)	5,239.78
Total	$ 32,030.97	$ (42,097.48)	$ 19,233.46	$ 9,166.95
Water and Sewer Fund:				
Total Net Assets	$ 2,401,694.36	$ 770,517.68	$ 0.00	$ 3,172,212.04

As of these financial statements, the City has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are now classified as follows:

Nonspendable – Amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by the Mayor and City Council ordinance or resolution.

Assigned – Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the Mayor and City Council.

Unassigned – All amounts not included in other spendable classifications.

As discussed in Note 1, Restricted funds are used first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to deter the use of these other classified funds.

TAWC_RESP_CAPD_1DR_000199

NOTE 9 – RESTRICTED NET ASSETS

Certain proceeds of the enterprise fund are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Certain revenues are restricted by state statute to specific expenditures. Restricted assets in the government-wide statement of net assets consist of $195,003.50 is restricted by bond covenants, $7,106.45 is restricted to expenditures for city streets, $3,299.46 is restricted for drug investigation and enforcement, and $627.71 is restricted for the senior center.

NOTE 10 – RESTATEMENT

During 2012, certain matters were noted which required restatement of the prior year. The Governmental Activities, State Street Aid Fund, and Water and Sewer Fund were restated to correctly account for adjustments to cash and reserve accounts which pertained to prior fiscal years.

The following summarizes the aforementioned adjustment to net assets at July 1, 2012:

	Governmental Activities
Net assets - beginning of year, as previously reported	$ 398,387.58
Restatements, as discussed above	(7,298.78)
Net assets - beginning of year as restated	$ 391,088.80

	State Street Aid Fund
Fund balance - beginning of year, as previously reported	$ 31,681.99
Restatements, as discussed above	(7,298.78)
Fund balance - beginning of year as restated	$ 24,383.21

	Water and Sewer Fund
Net assets - beginning of year, as previously reported	$ 2,386,832.48
Restatements, as discussed above	14,861.88
Net assets - beginning of year as restated	$ 2,401,694.36

NOTE 11 – DEFICIT FUND BALANCE AND EXPENDITURES IN EXCESS OF BUDGET

The City of Whitwell's actual expenditures exceeded the amount appropriated in the final budget. This practice is contrary to state statutes, which require all expenditures of the general and special revenue funds be authorized by the governing body.

For 2012, the following funds over expended budgetary fund balances as follows:

Fund	Budget	Actual	Overage
General	703,500.00	739,656.66	(36,156.66)
Senior Center	22,700.00	24,364.94	(1,664.94)
State Street Aid	68,000.00	69,338.49	(1,338.49)

At June 30, 2012, the following funds had a deficit fund balance:

General Fund	$(81,899.17)

NOTE 12 – PROPERTY TAXES

Property tax levies for the current year are based on $.5474 per hundred of assessed valuation of property located in the City. Property is assessed by the Assessor of Property in Marion County. Property taxes are levied and collected by the City. Property taxes are levied for the calendar year each October. They are payable immediately and become past due on March 1st of the succeeding year. By April 1st of the following year, the delinquent property taxes should be filed with the office of the Marion County Clerk and Master.

NOTE 13 – PENSION PLAN

Employees of the City of Whitwell are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with ten years of service or at any age with 30 years of service. A reduced retirement benefit is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979 become vested after ten years of service and members joining prior to July 1, 1979 were vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapter 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Political subdivisions such as the City of Whitwell participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to Tennessee Treasury Department, Consolidated Retirement System, 10th Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at http://www.tn.gov/treasury/tcrs/PS/.

TAWC_RESP_CAPD_1DR_000201

NOTE 13 – PENSION PLAN (continued)

Funding Policy

The City of Whitwell requires employees to contribute 5.0 percent of earnable compensation.

The City of Whitwell is required to contribute at an actuarially determined rate; the rate for the fiscal year ending June 30, 2012 was 4.57% of annual covered payroll. The contribution requirement of plan members is set by state statute. The contribution requirement for the City of Whitwell is established and may be amended by the TCRS Board of Trustees.

Annual Pension Cost

For the year ending June 30, 2012, the City of Whitwell's annual pension cost of $18,837 to TCRS was equal to the City of Whitwell's required and actual contributions. The required contribution was determined as part of the July 1, 2009 actuarial valuation using the frozen entry age actuarial cost method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected 3.0 percent annual rate of inflation, (c) projected salary increases of 4.75 percent (graded) annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (d) projected 3.5 percent annual increase in the Social Security wage base, and (e) projected post retirement increases of 2.5 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a ten-year period. The City of Whitwell's unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2009 was 20 years. An actuarial valuation was performed as of July 1, 2011, which established contribution rates effective July 1, 2012.

Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
June 30, 2012	$ 18,837	100.00%	$ 0.00
June 30, 2011	$ 18,175	100.00%	$ 0.00
June 30, 2010	$ 17,879	100.00%	$ 0.00

Funded Status and Funding Progress

As of July 1, 2011, the most recent actuarial valuation date, the plan was 100.00 percent funded. The actuarial accrued liability for benefits was $0.91 million, and the actuarial value of assets was $0.91 million, resulting in an unfunded actuarial accrued liability (UAAL) of $0.00 million. The covered payroll (annual payroll of active employees covered by the plan) was $0.29 million, and the ratio of the UAAL to the covered payroll was 0.00 percent.

The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the AALs for benefits.

NOTE 13 – PENSION PLAN (continued)

Funded Status and Funding Progress (continued)

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b) – (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2011	$909	$909	$0	100.00%	$292	0.00%
July 1, 2009	$794	$870	$76	91.29%	$490	15.44%
July 1, 2007	$731	$767	$36	95.31%	$424	8.49%

NOTE 14 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts' theft of, damage to and destruction of assets; errors and omissions; and natural disasters, which are covered by insurance. There have been no significant reductions in insurance coverage during the year ended June 30, 2012. Settlements have not exceeded this commercial coverage in any of the past four fiscal years.

NOTE 15 – COMMITMENTS AND CONTINGENCIES

The City of Whitwell participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the City of Whitwell has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the City of Whitwell, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 16 – SUBSEQUENT EVENTS

The City of Whitwell agreed to purchase the Town of Powell's Crossroad's interest in the Powells Crossroads-Whitwell Industrial Complex (PCWIC), which was a joint venture, in November 2012. The City is currently in negotiations with the Town of Powell's Crossroads to reach an agreement on the terms of the purchase.

Additionally, the City of Whitwell is currently in negotiations to sell its water and sewer department. At the date of this audit report, terms have not been finalized and no additional information is available.

TAWC_RESP_CAPD_1DR_000203

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WHITWELL, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED
June 30, 2012

SCHEDULE OF FUNDING PROGRESS FOR THE CITY OF WHITWELL

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b) – (a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2011	$909	$909	$0	100.00%	$292	0.00%
July 1, 2009	$794	$870	$76	91.29%	$490	15.44%
July 1, 2007	$731	$767	$36	95.31%	$424	8.49%

See Accompanying Independent Auditors' Report.

TAWC_RESP_CAPD_1DR_000205

OTHER SUPPLEMENTARY INFORMATION

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
June 30, 2012

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds
Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Drug Fund - to account for drug fines received and usage of those monies to further drug investigations.

Senior Center Fund - to account for funds received and expended for the senior citizen center.

State Street Aid Fund - to account for street taxes received and usage of those monies to maintain state streets.

Debt Service Funds
Debt service funds are used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.

TAWC_RESP_CAPD_1DR_000207

CITY OF WHITWELL, TENNESSEE
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2012

	Special Revenue				
	Drug Fund	Senior Center	State Street Aid	Debt Service	Total Other Governmental Funds
ASSETS					
Cash	$ 3,299.46	$ 1,496.19	$ 47,827.42	$ 0.00	$ 52,623.07
Total assets	$ 3,299.46	$ 1,496.19	$ 47,827.42	$ 0.00	$ 52,623.07
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	$ 0.00	$ 0.00	$ 30,024.95	$ 0.00	$ 30,024.95
Due to other funds	0.00	0.00	12,562.69	0.00	12,562.69
Accrued expenses	0.00	868.48	0.00	0.00	868.48
Total liabilities	0.00	868.48	42,587.64	0.00	43,456.12
Fund balances:					
Unreserved	3,299.46	627.71	5,239.78	0.00	9,166.95
Total fund balances	3,299.46	627.71	5,239.78	0.00	9,166.95
Total liabilities and fund balances	$ 3,299.46	$ 1,496.19	$ 47,827.42	$ 0.00	$ 52,623.07

TAWC_RESP_CAPD_1DR_000208

See Accompanying Independent Auditors' Report.

CITY OF WHITWELL, TENNESSEE
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

	Special Revenue				
	Drug Fund	Senior Center	State Street Aid	Debt Service	Total Other Governmental Funds
REVENUES					
Interest	$ 0.00	$ 0.00	$ 1,014.31	$ 0.00	$ 1,014.31
Fines and fees	274.38	0.00	0.00	0.00	274.38
Gasoline tax	0.00	0.00	44,124.69	0.00	44,124.69
Grant revenue	0.00	15,627.00	0.00	0.00	15,627.00
Miscellaneous income	0.00	1,450.74	5,056.06	0.00	6,506.80
Total revenues	274.38	17,077.74	50,195.06	0.00	67,547.18
EXPENDITURES					
Current:					
Streets	0.00	0.00	55,757.61	0.00	55,757.61
Senior citizen	0.00	24,364.94	0.00	0.00	24,364.94
Drug	1,707.77	0.00	0.00	0.00	1,707.77
Debt Service:					
Principal	0.00	0.00	0.00	25,299.80	25,299.80
Interest	0.00	0.00	0.00	2,514.54	2,514.54
Total expenditures	1,707.77	24,364.94	55,757.61	27,814.34	109,644.66
Excess (deficiency) of revenues over expenditures	(1,433.39)	(7,287.20)	(5,562.55)	(27,814.34)	(42,097.48)
OTHER FINANCING SOURCES (USES)					
Transfers in	0.00	5,000.00	0.00	27,814.34	32,814.34
Transfers out	0.00	0.00	(13,580.88)	0.00	(13,580.88)
Total other financing sources and uses	0.00	5,000.00	(13,580.88)	27,814.34	46,395.22
Net change in fund balances	(1,433.39)	(2,287.20)	(19,143.43)	0.00	(22,864.02)
Fund balances- beginning of year, as previously reported	4,732.85	2,914.91	31,681.99	0.00	39,329.75
Restatement (Note 10)	0.00	0.00	(7,298.78)	0.00	(7,298.78)
Fund balances - beginning of year, as restated	4,732.85	2,914.91	24,383.21	0.00	32,030.97
Fund balances- ending	$ 3,299.46	$ 627.71	$ 5,239.78	$ 0.00	$ 9,166.95

See Accompanying Independent Auditors' Report.

TAWC_RESP_CAPD_1DR_000209

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON SCHEDULE - DRUG FUND
For the Year Ended June 30, 2012

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fine income	$ 2,000.00	$ 2,000.00	$ 274.38	$ (1,725.62)
Total revenues	2,000.00	2,000.00	274.38	(1,725.62)
EXPENDITURES				
Drug enforcement	2,000.00	2,000.00	1,707.77	292.23
Total expenditures	2,000.00	2,000.00	1,707.77	292.23
Excess of revenues over expenditures	0.00	0.00	(1,433.39)	(1,433.39)
Fund balance - beginning of year	4,732.85	4,732.85	4,732.85	0.00
Fund balance - end of year	$ 4,732.85	$ 4,732.85	$ 3,299.46	$ (1,433.39)

(continued)

TAWC_RESP_CAPD_1DR_000210

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON SCHEDULE - DRUG FUND (continued)
For the Year Ended June 30, 2012

	Drug Fund
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 274.38
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 274.38
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 1,707.77
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 1,707.77

See Accompanying Independent Auditors' Report.

TAWC_RESP_CAPD_1DR_000211

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON SCHEDULE - SENIOR CENTER
For the Year Ended June 30, 2012

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State and local grant revenue	$ 19,100.00	$ 19,100.00	$ 15,627.00	$ (3,473.00)
Transfer from General Fund	0.00	0.00	5,000.00	5,000.00
Miscellaneous revenue	3,600.00	3,600.00	1,450.74	(2,149.26)
Total revenues	22,700.00	22,700.00	22,077.74	(622.26)
EXPENDITURES				
Salaries	12,000.00	12,000.00	12,643.68	(643.68)
Supplies	1,400.00	1,400.00	1,474.09	(74.09)
Travel	500.00	500.00	32.68	467.32
Grant	1,000.00	1,000.00	0.00	1,000.00
Payroll expense	1,000.00	1,000.00	1,327.81	(327.81)
Utilities	5,200.00	5,200.00	6,232.49	(1,032.49)
Other	1,600.00	1,600.00	2,654.19	(1,054.19)
Total expenditures	22,700.00	22,700.00	24,364.94	(1,664.94)
Deficiency of revenues over expenditures	0.00	0.00	(2,287.20)	(2,287.20)
Fund balance - beginning of year	2,914.91	2,914.91	2,914.91	0.00
Budgetary fund balance, end of year	$ 2,914.91	$ 2,914.91	$ 627.71	$ (2,287.20)

(continued)

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON SCHEDULE - SENIOR CENTER (continued)
For the Year Ended June 30, 2012

	Senior Center
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 22,077.74
Differences - Budget to GAAP	
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes.	(5,000.00)
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 17,077.74
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 24,364.94
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 24,364.94

See Accompanying Independent Auditors' Report.

TAWC_RESP_CAPD_1DR_000213

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON SCHEDULE - STATE STREET AID
For the Year Ended June 30, 2012

	Budgetary Amounts		Actual Amounts (See Note A)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State gasoline tax	$ 46,000.00	$ 46,000.00	$ 44,124.69	$ (1,875.31)
Interest and investment revenue	1,500.00	1,500.00	1,014.31	(485.69)
Other	500.00	500.00	5,056.06	4,556.06
Available reserve	20,000.00	20,000.00	0.00	(20,000.00)
Total Revenues	68,000.00	68,000.00	50,195.06	(17,804.94)
EXPENDITURES				
Other	0.00	0.00	0.00	0.00
Vehicle expense	1,000.00	1,000.00	0.00	1,000.00
Capital outlay	13,000.00	13,000.00	2,400.00	10,600.00
Highway & street repair	14,500.00	14,500.00	5,529.63	8,970.37
Insurance	0.00	0.00	0.00	0.00
Street lights	25,000.00	25,000.00	21,334.50	3,665.50
Street paving	14,500.00	14,500.00	26,493.48	(11,993.48)
Transfers to other funds	0.00	0.00	13,580.88	(13,580.88)
Total Expeditures	68,000.00	68,000.00	69,338.49	(1,338.49)
Excess of revenues over expenditures	0.00	0.00	(19,143.43)	(19,143.43)
Fund balance - beginning of year, as previously reported	31,681.99	31,681.99	31,681.99	0.00
Restatement (Note 10)	(7,298.78)	(7,298.78)	(7,298.78)	0.00
Fund balance - beginning of year, as restated	24,383.21	24,383.21	24,383.21	0.00
Fund balance - end of year	$ 24,383.21	$ 24,383.21	$ 5,239.78	$ (19,143.43)

(continued)

CITY OF WHITWELL, TENNESSEE
BUDGETARY COMPARISON SCHEDULE - STATE STREET AID (continued)
For the Year Ended June 30, 2012

	State Street Aid
Note A: Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures	
Sources/Inflow of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 50,195.06
Differences - Budget to GAAP	
There are no differences from Budget to GAAP	0.00
Total revenues as reported on the statement of revenues, expenditure, and changes in fund balances - governmental funds	$ 50,195.06
Uses/Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 69,338.49
Differences - Budget to GAAP	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes.	(13,580.88)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 55,757.61

TAWC_RESP_CAPD_1DR_000215

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
June 30, 2012

SCHEDULE OF CHANGES IN TAXES RECEIVABLE

Year of Assessment	July 1, 2011 Amount	Taxes Levied	(Collections)/ Adjustments	June 30, 2012 Amount
2002	$ 470.03	$ 0.00	$ (209.54)	$ 260.49
2003	86.42	0.00	146.98	233.40
2004	1,486.14	0.00	(1.78)	1,484.36
2005	535.94	0.00	63.38	599.32
2006	927.52	0.00	690.32	1,617.84
2007	3,272.39	0.00	(363.24)	2,909.15
2008	2,335.11	0.00	572.94	2,908.05
2009	3,913.78	0.00	(631.46)	3,282.32
2010	11,021.46	0.00	(3,601.15)	7,420.31
2011	128,996.60	0.00	(114,349.30)	14,647.30
2012	0.00	132,085.08	0.00	132,085.80
Total	$ 153,045.39	$ 132,085.08	$ (117,682.85)	$ 167,448.34

As of June 30, 2012, no delinquent property taxes have been turned over to the County Trustee.

SCHEDULE OF TAX RATES AND ASSESSMENTS

	Tax Rate	Property Tax Assessment	Levy
2012	$ .5474/100	$ 22,309,366.00	$ 132,085.08
2011	.5474/100	23,561,875.00	128,996.60
2010	.5474/100	23,430,796.00	128,260.22
2009	.60/100	19,687,737.00	126,663.19
2008	.60/100	21,287,354.00	127,724.00
2007	.55/100	17,986,207.00	98,924.00
2006	.55/100	17,676,563.00	97,221.00
2005	.55/100	16,782,546.00	92,304.00
2004	.25/100	16,220,842.00	40,552.00
2003	.15/100	15,566,676.00	23,351.00

See Accompanying Independent Auditors' Report.

TAWC_RESP_CAPD_1DR_000216

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
June 30, 2012

SCHEDULE OF UTILITY STATISTICAL DATA

The following water rates were in effect for the fiscal year ended June 30, 2012.

	City	Crossroads Area
Minimum amount for up to 2,000 gallons	$ 20.45	$ 23.37
Next 2,000 gallons (per 1,000 gallons)	4.80	5.87
Next 6,000 gallons (per 1,000 gallons)	4.56	5.32
Over 10,000 gallons (per 1,000 gallons)	4.19	4.19

Water & Sewer Customers at June 30, 2012:
Water – 2,733
Sewer – 38

SCHEDULE OF UNACCOUNTED FOR WATER

City of Whitwell
Schedule of Unaccounted for Water
June 30, 2012

(All amounts in gallons)

A	**Water Treated and Purchased:**		
B	Water Pumped (potable)	274,602,000	
C	Water Purchased	0	
D	**Total Water Treated and Purchased (Sum Lines B and C)**		274,602,000
E	**Accounted for Water:**		
F	Water Sold	150,059,566	
G	Metered for Consumption (in house usage)	0	
H	Fire Department(s) Usage	104,384	
I	Flushing	4,275,128	
J	Tank Cleaning/Filling	0	
K	Street Cleaning	0	
L	Bulk Sales	0	
M	Water Bill Adjustments /plus or (minus)	(5,391)	
N	**Total Accounted for Water (Sum Lines F thru M)**		154,433,687
O	**Unaccounted for Water (Line D minus Line N)**		120,168,313
P	**Percentage Unaccounted for Water (Line O divided by Line D times 100)**		43.761%
Q	Other (explain)	See Below	

Explain Other: None

All amounts included in this schedule are supported by documentation on file at the water system. If no support is on file for a line item or if the line item is not applicable, a "0" is shown.

TAWC_RESP_CAPD_1DR_000217

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
June 30, 2012

SCHEDULE OF TRANSFERS

Transfer from General Fund to Senior Center	$	5,000.00
Transfer from General Fund to Debt Service Fund		27,814.34
Transfer from State Street Aid Fund to General Fund		13,580.88
Total Transfers	$	46,395.22

SCHEDULE OF SALARIES

Officials		Annual Salary
Steve Hudson, Mayor	$	0.00
Wayne Powell, Vice Mayor	$	0.00
Micah Atterton, Commissioner	$	0.00
Harry Holland, Commissioner	$	0.00
Jean Rountree, Commissioner	$	0.00
Charles Tucker, City Manager	$	32,000.00
Tina Green, City Recorder	$	31,000.00

TAWC_RESP_CAPD_1DR_000218

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
June 30, 2012

SCHEDULE OF CASH

General Fund		Cash on Hand	$ 50.00
	First Volunteer Bank	Checking	1,612.99
	First Volunteer Bank	Checking	50,078.41
Total General Fund			51,741.40
Special Revenue Funds:			
State Street Aid Fund	Citizens Tri-County Bank	Checking	15,200.25
	Peoples State Bank	Certificate of Deposit	20,862.43
	Peoples State Bank	Certificate of Deposit	11,764.74
Total State Street Aid Fund			47,827.42
Drug Fund	First Volunteer Bank	Checking	3,299.46
Total Drug Fund			3,299.46
Senior Center Fund		Cash on Hand	100.00
	Peoples State Bank	Checking	695.41
	First Volunteer Bank	Program Checking	700.78
Total Senior Center Fund			1,496.19
Total Special Revenue Funds			52,623.07
Water and Sewer Fund:		Cash on Hand	200.00
	First Volunteer Bank	Checking	39,062.23
	First Volunteer Bank	Checking	127,620.12
	Citizens State Bank	Checking	8,586.62
	Local Government Investment Pool	Reserves	129,375.31
	First Volunteer Bank	Certificate of Deposit	12,884.30
	First Volunteer Bank	Certificate of Deposit	17,570.61
	First Volunteer Bank	Certificate of Deposit	20,000.00
	Regions Bank	Certificate of Deposit	45,291.28
	Peoples State Bank	Certificate of Deposit	10,000.00
	Peoples State Bank	Certificate of Deposit	15,000.00
	Peoples State Bank	Certificate of Deposit	15,000.00
	Peoples State Bank	Certificate of Deposit	33,094.53
	Peoples State Bank	Certificate of Deposit	26,162.78
Total Water and Sewer Fund			499,847.78
Total Cash			$ 604,212.25

See Accompanying Independent Auditors' Report.

TAWC_RESP_CAPD_1DR_000219

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2012

SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

CFDA Number	State Grant Number	Program Name	Grantor Agency	Deferred (Receivable) Balance 6-30-11	Transfers & Adjustments	Receipts	Disbursements	Deferred (Receivable) Balance 6-30-12
Federal Grants								
97.044	EMW-2009-FO-05186	Assistance to Firefighters Grant Program	FEMA	$ 0.00	$ 0.00	$ 973.42	$ 973.42	$ 0.00
10.551	N/A	Federal and State Nutrition Program	Department of Agriculture	1,064.00	0.00	15,627.00	16,691.00	0.00
14.228	GG1032595	Community Development Block Grant	Department of Economic & Community Development	(15,969.55)	326.80	368,147.92	407,648.78	(55,143.61)
Total Federal Grants				$ (14,905.55)	$ 326.80	$ 384,748.34	$ 425,313.20	$ (55,143.61)
Federal Grants - ARRA								
81.128	GG1133508	Tennessee Energy Efficiency & Conservation Block Grant	Department of Economic & Community Development	$ 0.00	$ 0.00	$ 83,631.23	$ 83,631.23	$ 0.00
Total Federal Grants - ARRA				$ 0.00	$ 0.00	$ 83,631.23	$ 83,631.23	$ 0.00
State Grants								
		Police Salary Supplement		$ 0.00	$ 0.00	$ 2,400.00	$ 2,400.00	$ 0.00
	K8-11-183	High Visibility Law Enforcement Campaigns	Department of Transportation	0.00	0.00	4,983.55	4,983.55	0.00
Total State Grants				$ 0.00	$ 0.00	$ 7,383.55	$ 7,383.55	$ 0.00
Total Grants				$ (14,905.55)	$ 326.80	$ 475,763.12	$ 516,327.98	$ (55,143.61)

Basis of Presentation:

Note 1: The accompanying Schedule of Federal Awards and State Financial Assistance summarized the expenditures of the City of Whitwell under programs of the federal and state government for the year ended June 30, 2012. The schedule is presented using the modified accrual basis of accounting.

TAWC_RESP_CAPD_1DR_000220

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2012

LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS - GOVERNMENTAL FUNDS

Year Ending June 30,	Capital Lease Obligation PNC Equipment Finance		Capital Lease Obligation Kansas State Bank		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	$ 13,360.66	$ 220.22	$ 13,627.06	$ 606.40	$ 26,987.72	$ 826.62
2014	5,201.82	67.74	0.00	0.00	5,201.82	67.74
	$ 18,562.48	$ 287.96	$ 13,627.06	$ 606.40	$ 32,189.54	$ 894.36

TAWC_RESP_CAPD_1DR_000221

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2012

LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS - PROPRIETARY FUND

	Proprietary Fund - Water and Sewer Revenue and Tax Bonds									
	Series 1975		Series 1981		Series 1981A		Series 2006		Totals	
Year Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	$ 25,000.00	$ 1,925.00	$ 25,000.00	$ 13,000.00	$ 6,000.00	$ 3,350.00	$ 4,100.00	$ 16,168.00	$ 60,100.00	$ 34,443.00
2014	26,000.00	650.00	25,000.00	11,750.00	6,000.00	3,050.00	4,400.00	15,868.00	61,400.00	31,318.00
2015	0.00	0.00	25,000.00	10,500.00	7,000.00	2,750.00	4,600.00	15,668.00	36,600.00	28,918.00
2016	0.00	0.00	25,000.00	9,250.00	7,000.00	2,400.00	4,900.00	15,368.00	36,900.00	27,018.00
2017	0.00	0.00	30,000.00	8,000.00	7,000.00	2,050.00	5,100.00	15,168.00	42,100.00	25,218.00
2018	0.00	0.00	30,000.00	6,500.00	8,000.00	1,700.00	5,650.00	14,618.00	43,650.00	22,818.00
2019	0.00	0.00	30,000.00	5,000.00	8,000.00	1,300.00	6,000.00	14,268.00	44,000.00	20,568.00
2020	0.00	0.00	35,000.00	3,500.00	9,000.00	900.00	6,400.00	13,868.00	50,400.00	18,268.00
2021	0.00	0.00	35,000.00	1,750.00	9,000.00	450.00	6,700.00	13,568.00	50,700.00	15,768.00
2022	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	13,268.00	7,000.00	13,268.00
2023	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00	12,768.00	7,500.00	12,768.00
2024	0.00	0.00	0.00	0.00	0.00	0.00	7,900.00	12,368.00	7,900.00	12,368.00
2025	0.00	0.00	0.00	0.00	0.00	0.00	8,300.00	11,968.00	8,300.00	11,968.00
2026	0.00	0.00	0.00	0.00	0.00	0.00	8,700.00	11,568.00	8,700.00	11,568.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	9,100.00	11,168.00	9,100.00	11,168.00
2028	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00	10,668.00	9,600.00	10,668.00
2029	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,268.00	10,000.00	10,268.00
2030	0.00	0.00	0.00	0.00	0.00	0.00	10,600.00	9,668.00	10,600.00	9,668.00
2031	0.00	0.00	0.00	0.00	0.00	0.00	11,200.00	9,068.00	11,200.00	9,068.00
2032	0.00	0.00	0.00	0.00	0.00	0.00	11,800.00	8,468.00	11,800.00	8,468.00
2033	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00	7,768.00	12,500.00	7,768.00
2034	0.00	0.00	0.00	0.00	0.00	0.00	13,100.00	7,168.00	13,100.00	7,168.00
2035	0.00	0.00	0.00	0.00	0.00	0.00	13,800.00	6,468.00	13,800.00	6,468.00
2036	0.00	0.00	0.00	0.00	0.00	0.00	14,500.00	5,768.00	14,500.00	5,768.00
2037	0.00	0.00	0.00	0.00	0.00	0.00	15,200.00	5,068.00	15,200.00	5,068.00
2038	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	4,268.00	16,000.00	4,268.00
2039	0.00	0.00	0.00	0.00	0.00	0.00	16,900.00	3,368.00	16,900.00	3,368.00
2040	0.00	0.00	0.00	0.00	0.00	0.00	17,700.00	2,568.00	17,700.00	2,568.00
2041	0.00	0.00	0.00	0.00	0.00	0.00	18,600.00	1,668.00	18,600.00	1,668.00
2042	0.00	0.00	0.00	0.00	0.00	0.00	21,335.09	0.00	21,335.09	0.00
	$ 51,000.00	$ 2,575.00	$ 260,000.00	$ 69,250.00	$ 67,000.00	$ 17,950.00	$ 309,185.09	$ 299,922.00	$ 687,185.09	$ 389,697.00

TAWC_RESP_CAPD_1DR_000222

CITY OF WHITWELL, TENNESSEE
OTHER SUPPLEMENTARY INFORMATION
June 30, 2012

SCHEDULE OF INSURANCE IN FORCE

Limits of Coverage (per occurrence)		$ 8,558,391
Property Coverage -		
Buildings and personal property	$ 500 Deductible	$ 8,367,491
Electronic data equipment	$ 500 Deductible	$ 30,900
Mobile equipment	$ 500 Deductible	$ 160,000
Equipment breakdown	$ 500 Deductible	$ 8,527,491
Automatic Coverages		various
Crime Coverage -		
Employee dishonesty - per loss	$ 1,000 Deductible	$ 150,000
Forgery or alteration	$ 1,000 Deductible	$ 150,000
Theft, disappearance, or destruction	$ 1,000 Deductible	$ 150,000
Computer fraud	$ 1,000 Deductible	$ 150,000
Worker's compensation and employers liability -		
Bodily injury by accident - each accident		$ 300,000
Bodily injury by disease - policy limit		$ 700,000
Bodily injury by disease - each employee		$ 300,000
General liability coverage - as limited by the tort liability act		
Bodily injury - per person as limited by the tort liability act		$ 300,000
Bodily injury - per occurrence as limited by the tort liability act		$ 700,000
Property damage - per occurrence as limited by the tort liability act		$ 100,000
Each other loss - per occurrence		$ 700,000
per person or per occurrence-catastrophic medical expense excess of bodily injury		$ 1,000,000
per person and $10,000 per accident for medical payments		$ 1,000
Fire damage		$ 100,000
Impounded or commandeered property damage		$ 100,000
Non-monetary defense costs		$ 100,000
Errors and Omissions liability coverage - $1,000 deductible		$ 700,000
per occurrence for non-monetary defense costs		$ 100,000
Automobile liability coverage -		
bodily injury - per person as limited by the tort liability act		$ 300,000
bodily injury - per occurrence as limited by the tort liability act		$ 700,000
Property damage - per occurrence as limited by the tort liability act		$ 100,000
Each other loss - per occurrence		$ 700,000
per person or per occurrence-catastrophic medical expense excess of bodily injury		$ 1,000,000
per person and $10,000 per accident for medical payments		$ 1,000
per occurrence for bodily injury for uninsured motorists		$ 60,000
per occurrence for property damage for uninsured motorists		$ 100,000
Auto Physical Damage deductible $500 comprehensive / $500 collision		

See Accompanying Independent Auditors' Report.

TAWC_RESP_CAPD_1DR_000223

BEAN, RHOTON & KELLEY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
300 SOUTH JEFFERSON STREET, WINCHESTER, TN 37398

Office: 931-967-0611
Fax: 931-967-4784

www.brkcpa.com

Members of American Institute of
Certified Public Accountants,
Tennessee Society of CPA's,
Association of Government Accountants

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Board of Commissioners
City of Whitwell, Tennessee

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Whitwell, Tennessee, as of and for the year ended June 30, 2012, which collectively comprise the City of Whitwell, Tennessee's basic financial statements and have issued our report thereon dated December 20, 2012. Our report was qualified due to inventory, lack of utilizing receipts, and lack of internal controls related to revenues associated with police fines and fees. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the City of Whitwell, Tennessee, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Whitwell, Tennessee's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Whitwell, Tennessee's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Whitwell, Tennessee's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses [07-02, 09-07, 09-09, 09-10, and 11-02].

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies [02-01, 07-03, 08-02, 08-03, 09-03, '09-04, 09-05, 09-08, 09-11, 09-15, 10-03, 10-04, 11-04, 11-05, and 12-01].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Whitwell, Tennessee's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial

TAWC_RESP_CAPD_1DR_000224

statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items [09-01, 09-02, 09-06, 09-16, 09-17, 12-03, and 12.04].

The City of Whitwell, Tennessee's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City of Whitwell, Tennessee's responses and, accordingly, we express no opinion of them.

This report is intended solely for the information and use of management, City Council, others within the entity, and the State of Tennessee and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bean, Rhoton and Kelley, PLLC
December 20, 2012

TAWC_RESP_CAPD_1DR_000225

BEAN, RHOTON & KELLEY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
300 SOUTH JEFFERSON STREET, WINCHESTER, TN 37398

Office: 931-967-0611
Fax: 931-967-4784

www.brkcpa.com

Members of American Institute of
Certified Public Accountants,
Tennessee Society of CPA's,
Association of Government Accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIRMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Mayor and Board of Commissioners
Whitwell, Tennessee

Compliance

We have audited the City of Whitwell, Tennessee's compliance with the types of compliance requirements described in the *(OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Whitwell, Tennessee's major federal programs for the year ended June 30, 2012. The City of Whitwell, Tennessee's major federal programs are identified in the summary of the auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Whitwell, Tennessee's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Whitwell, Tennessee's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Whitwell, Tennessee's compliance with those requirements.

In our opinion, the City of Whitwell, Tennessee, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of City of Whitwell, Tennessee is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered City of Whitwell, Tennessee's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Whitwell, Tennessee's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

TAWC_RESP_CAPD_1DR_000226

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item [12-04]. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The City of Whitwell's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City of Whitwell's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information of the State Comptroller's Office, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Bean, Rhoton & Kelley, PLLC
December 20, 2012

TAWC_RESP_CAPD_1DR_000227

CITY OF WHITWELL, TENNESSEE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2012

I. Summary of Auditors' Results

A. The June 30, 2012 Auditors' Report on Financial Statements was qualified due to inventory, lack of utilizing receipts, and lack of internal controls related to revenues associated with police fines and fees.

B. Significant deficiencies in internal control were disclosed by the audit are discussed below in findings 02-01, 07-03, 08-02, 08-03, 09-03, 09-04, 09-05, 09-08, 09-11, 09-15, 10-03, 10-04, 11-04, 11-05, and 12-01.

C. Findings 07-02, 09-07, 09-09, 09-10, and 11-02 are considered material weaknesses.

D. Instances of noncompliance were disclosed by the audit and are discussed in findings 09-01, 09-02, 09-06, 09-16, 09-17, 12-02, and 12-03.

E. The report on compliance for major programs was an unqualified opinion.

F. Finding 12-04 and was required to be reported under 510(a).

G. Major Programs – Community Development Block Grant, CFDA #14.228.

H. Type A programs have been distinguished as those programs or clusters of programs with expenditures greater than $300,000.

I. The City of Whitwell was not considered to be a low risk auditee.

II. Findings related to the Financial Statements, which are required to be reported in accordance with *Government Auditing Standards*.

(02-01) Bid Process

Audit tests indicated that all required purchases were not subjected to the bidding process, nor were required purchases presented to the Board of Commissioners for their approval.

Recommendation:
The failure to obtain board approval for expenses could result in the purchase of goods or services greater than $500, of which the Board is not aware. The failure to subject purchases greater than $1,000 to the bid process could result in the City spending more for an item than was necessary.

City's Comment:
We concur. The City of Whitwell has a purchasing policy in the Whitwell Municipal Code that the commission and city officials will mandate is followed. The city manager, along with the city recorder, is making sure that the purchasing policy is followed.

Disposition:
As of June 30, 2012, this problem still exists.

(07-01) Controls Over the Financial Reporting Process

Our consideration of the internal control structure disclosed that the City has not employed someone with the qualifications and skills to prepare financial statements and the related footnotes in accordance with generally accepted accounting principles.

Disposition:
As of June 30, 2012, this problem no longer exists.

TAWC_RESP_CAPD_1DR_000228

(07-02) Significant Adjustments to the Year End Trial Balance

The City did not provide auditors with a substantially complete trial balance.

Recommendation:
Current standards relating to the internal control structure require an entity to make all material adjustments to their trial balance before giving it to the auditors, or to provide the auditors with any material adjustments that need to be made to the trial balance. Because of this significant deficiency, management may lack the controls necessary to present financial statements and footnotes in accordance with generally accepted accounting principles. Management should consider making all material adjustments to their trial balance in accordance with generally accepted accounting principles.

City's Comment:
The City is now in the process of cleaning up the accounting software so that this can be done in the future.

Disposition:
As of June 30, 2012, this problem still exists.

(07-03) Pay Rates & Payroll Controls

We found an overall lack of adequate controls related to the payroll function. Payroll liabilities are not being reconciled, timecards and timesheets are not reconciled and correct amounts for employee sick leave were not always deducted and not reconciled. We noted instances during testing of employees being paid regular hours at overtime wages, as well as instances of the pay rates not matching the pay rate listing. Additionally, there were instances of employees having amounts withheld that we were unable to trace to any benefit invoices. The ratio of payroll tax and other employee benefit expenditures to total payroll was significantly higher than other similar municipalities.

Recommendation:
Management should implement adequate controls to ensure that payroll liabilities, timecards, timesheets and employee leave are reconciled each pay period.

City's Comment:
Management agrees with this finding and has taken steps to ensure that all pay rates are approved and documented in personnel files and that controls are implemented to ensure the payroll function is operated correctly.

Disposition:
As of June 30, 2012, this problem still exists.

(08-01) Unauthorized Payroll Advance

Our tests disclosed that the former city recorder advanced herself payroll checks with no approval.

Disposition:
As of June 30, 2012, this problem no longer exists.

TAWC_RESP_CAPD_1DR_000229

(08-02) Inadequate Segregation of Duties

In our review of the overall accounting controls of the City of Whitwell's accounting system, we found several areas where proper segregation of duties might be obtained.

Recommendation:
Due to the number of office employees working for the City, we do not believe it is possible that a complete segregation of duties would eliminate all weaknesses in the City's accounting system. However, a thorough study of the internal control aspect of the accounting system should be considered by the City of Whitwell. Certain additional procedures and segregation of proper duties should increase the control over the assets.

City's Comment:
We concur. The City adopted a policy that requires Whitwell commissioners to review and execute all checks. No city employee is allowed to execute checks. The city manager further reviews the checks after printed by the city recorder. Finally, the City has passed Resolution (#177) to properly limit city employees' access to funds without dual controls.

Disposition:
As of June 30, 2012, this problem still exists.

(08-03) Absence of Controls Over the Processing of Water Bills

Our tests disclosed that the City has no system in place to ensure water bills are correct before they are mailed to the customers.

We found an overall lack of controls over the Water Fund billing process. Sales tax returns related to the Water Fund are not being filled out correctly. Testing revealed that customer pay stubs are not always being stamped upon receipt. Exempt customer's tax exemption certificates are not being kept on file. In addition, water meter deposits are not being reconciled. We were unable to locate customer applications during testing and inactive customers were found on the customer deposit listing.

Recommendation:
Management should develop quality control procedures to ensure that water bills are correct before being mailed to customers and appropriate sales tax is charged if applicable. Sales tax exemption certificates should be updated at least annually. Also, sales tax returns should be reviewed to ensure that adjustments made to bills are taken into account and that each sales tax return is filled out completely and accurately. According to the Internal Control and Compliance Manual for Tennessee Municipalities, a customer's refundable meter deposit should be applied to the final billing and any remaining balance should be refunded. At least annually, personnel should document a reconciliation of the total amount of deposits per these detailed records with the amount shown on the general ledger.

City's Comment:
The City concurs with this finding. Meter deposits are now being reconciled and the City is in the process of updating sales tax exemption records.

Disposition:
As of June 30, 2012, this problem still exists.

TAWC_RESP_CAPD_1DR_000230

(09-01) Transactions with Non-profit and Other Governmental Entities

Support documentation was not found for some allocations made to non-profit entities. The City is not adhering to terms and conditions of all financial transactions with non-profits. Also, the City is paying for goods or services for other governmental entities for which it is not responsible.

Recommendation:
Section 6-54-111 of the *Tennessee Code Annotated* places certain requirements upon cities and non-profit organizations in connection with appropriations by cities to non-profit organizations. This law requires that officials require each non-profit organization receiving financial assistance from the municipality to file with the city clerk an annual report which includes, but is not limited to, a copy of an annual audit, the organization's program and the proposed use of the municipal assistance. In addition, the City should develop quality control procedures to ensure that only the goods and services for the City are being purchased.

City's Comment:
The City has resolved this issue.

Disposition:
As of June 30, 2012, this problem still exists.

(09-02) Violation of the Three Day Bank Law

Deposits are not always being made within three days of receipt. In addition, we found deposit slips that had been altered and cases where the deposit slip did not match the City's records.

Recommendation:
All collections of cash must be deposited to an official bank within three days of collection. These rules are in place to minimize losses from theft, resulting from break-ins or misplaced cash.

City's Comment:
The City is working to correct this issue.

Disposition:
As of June 30, 2012, this problem still exists.

(09-03) Inadequate Support for Disbursements

The municipality's files did not include adequate supporting documentation for each disbursement. Testing revealed invoices being paid from a statement. Additionally, invoices were noted which were not cancelled properly or were not extended.

Recommendation:
The Internal Control and Compliance Manual for Tennessee Municipalities manual states that municipal officials should ensure that supporting documentation is filed alphabetically by vendor or by date paid. All disbursements, regardless of the accounting procedures, must be supported by invoices, cash tickets, or other adequate supporting documentation. The documentation should be sufficient to determine that the expenditure was for a municipal purpose. (Statements are not adequate supporting documentation.)"

City's Comment:
We concur. The City of Whitwell has established a practice, which is in compliance with the recommendation.

Disposition:
As of June 30, 2012, this problem still exists.

TAWC_RESP_CAPD_1DR_000231

(09-04) Purchase Orders

During our test of disbursements, we found instances where purchase orders were not filled out completely or no purchase order was used. We also noted instances of purchase orders being dated after the invoice.

Recommendation:
Purchase orders should be prepared completely and approved before the purchase of any goods. Measures should be taken to ensure that invoices are paid by the due date so that there will be no late fees charged.

City's Comment:
The City Manager and City Recorder are making sure that purchase orders are now being used properly. All invoices are being paid before late fees are charged.

Disposition:
As of June 30, 2012, this problem still exists.

(09-05) Bank Reconciliations

We noted instances where reconciliations were not completed properly or the information was altered after the reconciliation was performed.

Recommendation:
Significant outstanding items should be written off so that obsolete transactions are no longer included. All items for the period of reconciliation should be included so that a correct reconciliation is performed. After the reconciliation is completed, posting should not be altered.

City's Comment:
Bank statements are now reconciled when they are received from the banks.

Disposition:
As of June 30, 2012, this problem still exists.

(09-06) Paid Sales Tax

During the course of the audit, it was noted that sales tax was being paid on some expenditures.

Recommendation:
Vendors should be notified of the City's exempt status relative to sales and use tax. Reimbursements to employees should not include the sales tax paid by them.

City's Comment:
We have corrected this problem.

Disposition:
As of June 30, 2012, this problem still exists.

TAWC_RESP_CAPD_1DR_000232

(09-07) Receipts

During our review of receipts, we noted that receipts are not always completed or were altered. Some receipts tested were issued to general categories rather than the individual who the monies were received from. Receipts were also found which were not voided properly. We noted instances where the date that revenue was received did not correspond with the date posted in the client's software. These items indicate an overall lack of internal controls related to the collection of monies.

Recommendation:
Receipts should always be completed at the time the money is received. The issuer should include the date the money was received, the name of the customer/donor, the amount, the type of payments, and sign the receipt. One copy of the receipt should be issued to the payer. All receipt tickets in a receipt book should either be used or voided. When cash receipt tickets are voided, for whatever reason, all copies should be retained. Under no situation should a receipt ticket be altered. If an error is made on the ticket, it should be properly voided.

City's Comment:
The City is working to correct this issue.

Disposition:
As of June 30, 2012, this problem still exists.

(09-08) Gas credit cards

During our review of disbursements, we found an overall lack of control over the safeguarding of gas credit cards as well as an absence of a reconciliation process regarding these purchases.

Recommendation:
Gas credit cards should be safeguarded by the City and transactions should be reconciled back to mileage logs and to the odometer on the individual vehicle. As discussed in finding 09-13, the City should establish policies related to credit cards issued in the City's name and authorization and issuance of credit cards should be kept to a minimum and should be properly accounted for.

City's Comment:
All gas receipts are now turned in to the city recorder, who reconciles the receipts to ensure that there is no unauthorized use. Mileage logs are kept and compared to Fuelman receipts.

Disposition:
As of June 30, 2012, this problem still exists.

(09-09) Police Ticket Log

During the examination of the police tickets, no reconciliation or log of ticket books was made available. Additionally, we noted instances of officers using the same ticket book.

Recommendation:
The Internal Control and Compliance Manual for Tennessee Municipalities states that physical control of unissued traffic ticket citations should be maintained. Each officer should be required to sign for each book of prenumbered traffic ticket citations when issued. Each officer should utilize only one book, tickets should remain in the books, and citations should be filled out completely. If a ticket is voided, all copies of the ticket should remain together.

City's Comment:
We will look into this problem.

Disposition:
As of June 30, 2012, this problem still exists.

TAWC_RESP_CAPD_1DR_000233

(09-10) Inventory

City officials did not ensure that complete inventory records of high-risk, moveable property such as cameras and computers were maintained, or that all property purchased was available for municipal use. Auditors discovered that a digital camera purchased using a city credit card was not available for city use at City Hall. In addition, many of these types of items were not marked or tagged to identify them as city property. The Internal Control and Compliance Manual for Tennessee Municipalities, page 72, states: "Municipal officials should require that a record of moveable, high-risk, sensitive property ... be established and maintained. An annual physical inventory should be performed and documented in the municipality's records. All such items should be tagged or marked to identify them as municipal property immediately following the purchase of such items."

Recommendation:
To safeguard and account for high-risk, moveable property, city officials should ensure that an accurate and complete inventory of this property be maintained. A physical inventory should be performed at least annually and documentation of that inventory should be maintained. In addition, all property should be identified (tagged or marked) as belonging to the City.

City's Comment:
We concur. The City of Whitwell is in the process of finalizing the inventory of city equipment and property, which will be available for inspection at each yearly audit.

Disposition:
As of June 30, 2012, this problem still exists.

(09-11) Failure to Establish and Follow Policies Regarding Credit Cards

The mayor and members of the Board of Commissioners failed to establish policies related to credit cards issued in the City's name. Our investigative audit identified numerous deficiencies in internal control and procedures related to city credit cards:

a) City officials had not adopted guidelines on what type of transactions were permissible for charge on the city credit card.

b) There was no thorough oversight or review of credit card charges by any official other than the former city recorder to substantiate the appropriateness of purchases. There were numerous credit card charges that were clearly not for a valid municipal purpose and would have been regarded as suspicious even after a cursory review.

c) Even when credit card statements were available, documentation, including original invoices and charge slips, were not always on file. As a result, records were insufficient to determine if the City received the benefit of many purchases.

The Internal Control and Compliance Manual for Tennessee Municipalities, page 61, states the policy should: "...designate individuals who are authorized to make purchases with municipal debit or credit cards. Clearly define the types of purchases permitted to be made using debit or credit cards. Such purchases must be approved in the same manner as any other purchase. If municipal officials authorize the use of credit and/or debit cards, the number of cards maintained should be kept to a minimum and should be properly accounted for. A record of the current holder(s)/user(s) should be maintained in the municipality's files. Personal charges should be strictly prohibited."

Recommendation:
To ensure only authorized, permissible charges are made on city credit cards, municipal officials should formulate clear, comprehensive credit card policies and procedures.

TAWC_RESP_CAPD_1DR_000234

(09-11) Failure to Establish and Follow Policies Regarding Credit Cards (continued)

City's Comment:
We concur. The City of Whitwell has established a system wherein all credit card purchases now have sales receipts and purchase orders attached to credit card statements. We now use Fuelman cards for the police department, fire department, and the water department. The Fuelman receipts are matched up to the statements to ensure that expenses are properly accounted for.

Disposition:
As of June 30, 2012, this problem still exists.

(09-12) Payment of Overdraft Charges

Our review of city bank statements indicated that due to insufficient funds, the City incurred service charges on a routine basis. In fact, over $6,200 in overdraft fees were added to two of the City's bank accounts in the three years ended October 2010. The Charter of the City of Whitwell, Chapter 18, requires the recorder to certify that sufficient funds are available or will be available before any expenditure is made. Chapter 19 allows the mayor and Board of Commissioners to appropriate and expend money only for lawful corporate or public purposes. Chapter 22 requires that the recorder install and maintain an efficient system of accounting. Section 6-56-112 of the *Tennessee Code Annotated* states: "All expenditures of money made by a municipality must be made for a lawful municipal purpose."

Disposition:
As of June 30, 2012, this problem no longer exists.

(09-13) Unnecessary Payment for Internet Services

The City paid over $2,200 for apparently unnecessary internet services. The City used AOL and MSN dial-up Internet service until switching to a DSL Internet vendor in 2008. However, the City continued to pay over $40 per month to AOL and MSN for their services as well. Section 6-56-112 of the *Tennessee Code Annotated* states, "All expenditures of money made by a municipality must be made for a lawful municipal purpose." It is the mayor and members off the Board of Commissioners' responsibility to ensure that city staff uses taxpayer funds prudently and sensibly. It is difficult to identify a benefit to the City from paying for Internet services that were not needed.

Disposition:
As of June 30, 2012, this problem no longer exists.

(09-14) No Comprehensive Written Travel Policy Adopted

The mayor and the members of the Board of Commissioners failed to adopt a comprehensive written travel or expense reimbursement policy. Some city employees were reimbursed $50.00 per month for using their personal cell phones for city business. However, there was no board-approved policy allowing this practice. Similarly, the former city recorder charged fuel for her personal vehicle to the city credit card apparently for city-related use, but she did not keep a record of mileage driven for city purposes. An approved travel or expense reimbursement policy would allow reimbursement only for actual, documented city-related miles driven. The Internal Control and Compliance Manual for Tennessee Municipalities, page 65, states that municipalities should adopt a written travel policy that requires expenses for reimbursement to be reported on a standardized form in sufficient detail to determine allowability.

Disposition:
As of June 30, 2012, this problem no longer exists.

TAWC_RESP_CAPD_1DR_000235

(09-15) No Comprehensive Written Purchasing Policy Adopted

The mayor and the members of the Board of Commissioners failed to develop and adopt a comprehensive written purchasing policy. The Internal Control and Compliance Manual for Tennessee Municipalities, page 61, states that municipalities should adopt a written purchasing policy that includes designating persons authorized to make purchases, requiring the use of prenumbered purchase orders, requiring approval by the finance officer, outlining procedures for emergency and small-item purchases without prior approval, and requiring bids for purchases over a stated amount.

Recommendation:
To ensure that the City purchases items at the best price and in the most advantageous manner, the mayor and members of the Board of Commissioners should adopt and enforce compliance with a comprehensive written purchasing policy. To reduce the likelihood that inappropriate purchases will be made with city credit cards, the policy should include specific guidelines regarding city credit card use.

City's Comment:
We concur. The City has now passed a purchasing policy.

Disposition:
As of June 30, 2012, this problem still exists.

(09-16) Budget

We noted that actual expenditures exceeded the amount appropriated in the budget in some funds.

Recommendation:
This practice is contrary to state statutes, which require all expenditures of the general and special revenue funds to be authorized by the governing body. All expenditures should be authorized either in the original budget or an amendment to that budget or in a supplemental appropriation.

City's Comment:
We will strive to comply with state statutes in the future. We will ensure that the original budget is amended to actual expenditures.

Disposition:
As of June 30, 2012, this problem still exists.

(09-17) Fund Deficit

There is a fund deficit in the General Fund.

Recommendation:
State law requires that municipalities maintain self-supporting funds. Efforts need to be made by the Board to create a positive fund balance in the General Fund.

City's Comment:
The City is working to correct this issue.

Disposition:
As of June 30, 2012, this problem still exists.

(09-18) Late Fees

During the test of disbursements, we found instances of late payments and penalties.

Disposition:
As of June 30, 2012, this problem no longer exists.

(10-01) Petty Cash

Testing revealed that there were no controls over petty cash.

Disposition:
As of June 30, 2012, this problem no longer exists.

(10-02) Long-outstanding Checks

Review of bank reconciliations revealed that items have been outstanding for longer than one year.

Disposition:
As of June 30, 2012, this problem no longer exists.

(10-03) Customers not charged Late Fees

While testing water revenue, we noted instances of water customers not being charged late fees.

Recommendation:
All City policies and procedures should be followed and enforced in a consistent manner.

City's Comment:
We have taken steps to ensure that late fees are being charged correctly.

Disposition:
As of June 30, 2012, this problem still exists.

(10-04) Property Taxes Receivable

The City was not able to provide a detailed listing of the property taxes receivable at June 30, 2011.

Disposition:
As of June 30, 2012, this problem no longer exists.

(11-01) Tax Relief

Testing revealed instances where taxpayers qualified for the tax relief discount, but paid the entire amount of property taxes assessed.

Disposition:
As of June 30, 2012, this problem no longer exists.

TAWC_RESP_CAPD_1DR_000237

(11-02) Police tickets

During testing, there was found to be an overall lack of internal controls regarding police tickets. We were unable to locate police tickets for testing. Tickets were not carried through the entire process. There were instances of tickets not being carried to the docket books. There were instances where we were unable to trace tickets from the docket book to the general ledger. We also noted instances of violators being given extensions until the next court date, but were unable to locate the tickets in following months.

Recommendation:
Tickets should be filled out completely. All tickets in a citation book should either be used or voided. When citations are voided, all copies should be retained. A municipal court docket should be maintained and all dispositions (judgments) should be recorded in the court docket.

City's Comment:
The City is working to correct this issue.

Disposition:
As of June 30, 2012, this problem still exists.

(11-03) Supplemental Pay

Testing revealed instances of supplemental pay.

Disposition:
As of June 30, 2012, this problem no longer exists.

(11-04) Payroll Withholdings

Testing revealed a lack of internal controls regarding benefit deductions from employee wages. Instances were found during testing that disclosed incorrect amounts being withheld from employee's paychecks regarding employee benefits, as well as the City paying for employee benefits instead of withholding the costs from the employee's paychecks.

Recommendation:
The City's personnel policy states that health insurance is offered as a benefit to all full-time employees. Any additional policies or benefits through the City should be deducted from the employee's wages. It is recommended that the City review all insurance policies and other employee benefits to ensure that employees are having the correct applicable amounts withheld and that the City is only providing coverage for the employee's health insurance.

City's Comment:
The City is working to correct this issue.

Disposition:
As of June 30, 2012, this problem still exists.

TAWC_RESP_CAPD_1DR_000238

(11-05) Journal Entries

Testing revealed a lack of controls over the journal entry process. Supporting documentation was not made available during testing. Additionally, there was no indication of approval prior to posting.

Recommendation:
Management should review and approve all journal entries before they are posted. Additionally, supporting documentation should be provided for each journal entry submitted for approval.

City's Comment:
We will make sure this is done in the future. The city manager now looks at the transaction listing on a monthly basis. The city recorder now makes copies of all back up for journal entries and the city manager reviews these as well as a file is kept for the auditors.

Disposition:
As of June 30, 2012, this problem still exists.

(11-06) Proper Documentation

The City does not have sufficient internal controls in place to ensure that proper documentation is adequately collected and retained.

Disposition:
As of June 30, 2012, this problem no longer exists.

(12-01) Surplus Fixed Assets

During our testing of fixed assets, we were unable to verify board approval for fixed assets that were deemed as surplus during the fiscal year.

Recommendation:
Fixed assets that are no longer in operating condition should be approved by the Board before being sold or otherwise disposed and removed from the fixed asset listing. We suggest the Board annually review a fixed asset listing, and any property identified for disposal be noted in the official board minutes.

City's Comment:
The City will make sure the Board approves all future disposals of fixed assets.

(12-02) Unauthorized Transfer

Testing revealed an unauthorized transfer between the General Fund and the Senior Citizens Fund.

Recommendation:
The Board should approve and properly budget for transfers between funds.

City's Comment:
The City will make sure that, in the future, all transfers are approved by the Board.

TAWC_RESP_CAPD_1DR_000239

(12-03) Illegal Borrowing

The General Fund owes the Water Fund $197,130.81.

Recommendation:
Tennessee Code Annotated 7-34-115 states that utility systems shall be operated on sound business principles as self-sufficient entities...no public works shall operate for gain or profit or as a source of revenue to a governmental entity.

City's Comment:
The City has passed a corrective action ordinance to correct this issue as well as to insure that this will not be done in the future.

(12-04) Invoices not paid on a timely basis.

Testing revealed instances of invoices relating to the grant program not being paid on a timely basis.

Recommendation:
Efforts should be made to ensure that all invoices that make up each grant payment request are paid upon receipt of grant revenues.

City's Comment:
The City is working to correct this issue.

TAWC_RESP_CAPD_1DR_000240

PHASE I ENVIRONMENTAL SITE ASSESSMENT
WHITWELL WATER TREATMENT PLANT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE
PARCEL: 050G-007.00

Prepared for:
Tennessee American Water Company
1101 Broad Street
Chattanooga, TN 37402

Prepared by:
MARION ENVIRONMENTAL INCORPORATED
115 Parmenas Lane
Chattanooga, TN 37405
Phone (423) 499-4919
Fax (423) 892-5122
Email: info@marionenv.com
Web: http://www.marionenvironmental.com

Project No. 13015

February 28, 2013

EXECUTIVE SUMMARY

Marion Environmental, Inc. (MEI) was contracted by Tennessee American Water Company (TAWC) to perform a Phase I Environmental Site Assessment (ESA) of the property owned by the City of Whitwell and located at 600 N Cedar St, Whitwell, Marion County, Tennessee, and Parcel ID # 050G-007.00. In the completion of this Phase I report, MEI has developed and performed *all appropriate inquiries* in conformance with the standards and practice set forth in 40 CFR § 312 and in conformance with American Society for Testing and Materials (ASTM) Standard Practice E1527-05, "*Standard Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process*". It is MEI's understanding that this assessment is part of a financial transaction involving the property.

A site walkover was performed by an experienced environmental property assessor on February 19, 2013. MEI conducted interpretation and review of: tax maps and records from the Marion County Assessor of Property; property titles at the Marion County Register of Deeds; an environmental database search report with historical topographic maps and Sanborn Fire Insurance Maps from Environmental Data Resources, Inc. (EDR). MEI obtained aerial photos of the Subject Property from the Tennessee Valley Authority (TVA). In addition, MEI conducted interviews with Denny Long, manager and representative owner of the Subject Property, and Mr. David McBay of TAWC, the user of the report. Mr. Long and Mr. McBay were not aware of any environmental issues associated with the Subject Property. The property is located in a residential area of Whitwell, Marion County, Tennessee, on North Cedar Street and encompasses approximately 1.2 acres. The property is currently occupied by a water treatment plant that supplies the City of Whitwell with drinking water. The property is bound to the north by rural residential property; to the west by undeveloped land; to the east by undeveloped land with the Sequatchie River Below; and to the south by undeveloped property.

Historical data suggests this property was first developed as the Drinking water treatment plant in the late 1950s and started supplying drinking water to the City of Whitwell. Available data suggests this drinking water treatment plant has been in continuous operation since. Title records for the property indicate the property was conveyed to the City of Whitwell from E.A. Grayson in 1958.

The Subject Property was listed in the EDR report search as being on the NPDES and FINDS federal databases; however, MEI found no environmental issues with the historical use of the property. The remaining properties listed in the EDR were not adjacent to the subject property. All of the other facilities mapped in the EDR report appear to be located either too far away or hydraulically down-gradient from the site to pose an environmental risk to the property. None of the un-mappable orphan sites in the EDR report appear to be located adjacent or near to the property based on their listed addresses.

Currently, within the scope of work and limitations defined herein, this assessment has revealed no evidence of a potential recognized environmental condition in connection with the Subject Property addressed in this report.

TAWC_RESP_CAPD_1DR_000242

TABLE OF CONTENTS

1.0 INTRODUCTION 1
1.1 Purpose 1
1.2 Detailed Scope of Work 1
1.3 Limitations and Exceptions 2
1.4 Special Terms and Conditions 3
1.5 User Reliance 3
2.0 SITE DESCRIPTION 4
2.1 Location and Legal Description 4
2.2 Site and Vicinity General Characteristics 4
2.2.1 General Site Description 4
2.2.2 General Vicinity Description 4
2.3 Site and Vicinity History 4
2.3.1 Site History 4
2.3.2 Vicinity History 4
2.4 Current Use of the Property 5
2.5 Detailed Site Description 5
2.5.1 Improvements 5
2.5.2 Utilities 5
2.6 Current Uses of Adjoining Properties 6
3.0 USER PROVIDED INFORMATION 6
3.1 Title Records 6
3.2 Environmental Liens or Activity and Use Limitations 6
3.3 Commonly Known or Reasonably Ascertainable Information 6
3.4 Valuation Reduction for Environmental Issues 7
3.5 Owner, Property Manager, and Occupant Information 7
3.6 Reason for Performing Phase I 7
3.7 Other User Provided Information 7
4.0 RECORDS REVIEW AND DISCUSSION 7
4.1 Standard Environmental Record Sources 7
4.1.1 Government Environmental Record Sources 7
4.1.2 Other Environmental Record Sources 8
4.2 Historical Use Information 8
4.2.1 Historical Topographic Maps 8
4.2.2 Fire Insurance Maps 8
4.2.3 Aerial Photographs 8
4.2.4 City Directory Listings 8
4.2.5 Recorded Land Titles 9
4.2.6 Other Historical Sources 9
4.3 Interview Information 9
4.4 Physical Setting Analysis 9
4.4.1 Physiography and Drainage 9
4.4.3 Soils 9
4.4.3 Geology and Hydrology 9
5.0 SITE RECONNAISSANCE 10
5.1 Methodology and Limiting Conditions 10
5.2 General Site Setting 10
5.3 Exterior Observations 10

TAWC_RESP_CAPD_1DR_000243

5.3.1 Storage Tanks 10
5.3.2 Oil/Water Separators 10
5.3.3 Wells 10
5.3.4 Dumping and Flood Debris 10
5.3.5 Pits, Ponds, Lagoons, Cisterns, and Cesspools 10
5.3.6 Stressed Vegetation 11
5.3.7 Stained Soil 11
5.4 Interior Observations 11
5.4.1 Storage Tanks 11
5.4.2 Wells 11
5.4.3 Sumps and Floor Drains 11
5.4.4 Chemical Usage, Storage, and Disposal 11
5.4.5 Stains, Corrosions, and Odors 11
5.4.6 Underground Hydraulic Lifts 11
6.0 INTERVIEWS 11
6.1 Interview with Owner 11
6.2 Interview with Site Manager 11
6.3 Interview with Occupants 11
6.4 Interviews with Local Government Officials 11
6.5 Interviews with Others 11
7.0 OTHER CONDITIONS OF CONCERN 12
8.0 FINDINGS 12
9.0 OPINION 12
10.0 CONCLUSIONS 12
11.0 DEVIATIONS 12
12.0 ADDITIONAL SERVICES 12
13.0 REFERENCES 13
14.0 CERTIFICATION(S) AND SIGNATURE(S) OF ENVIRONMENTAL PROFESSIONAL(S) 14

TAWC_RESP_CAPD_1DR_000244

1.0 INTRODUCTION

1.1 Purpose

The purpose of this Phase I Environmental Site Assessment (ESA) is to identify and evaluate, to the extent feasible pursuant to the processes prescribed herein, potential or actual *recognized environmental conditions* in connection with the Subject Property. The term *recognized environmental conditions* means the presence or likely presence of any hazardous substances or petroleum products on a property under conditions that indicate an existing release, a past release, or a material threat of a release of any hazardous substances or petroleum products into structures on the property or into the ground, groundwater, or surface water of the property. The term includes hazardous substances or petroleum products even under conditions in compliance with laws.

The term is not intended to include de minimis conditions that generally do not present a material risk of harm to public health or the environment and that generally would not be the subject of an enforcement action if brought to the attention of appropriate governmental agencies. Conditions determined to be de minimis are not *recognized environmental conditions*.

This report is prepared in accordance with American Society for Testing and Materials (ASTM) Standard Practice E1527-05, "*Standard Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process.*" In this report, conformance with the ASTM standard is intended to permit the client contracting to have the ESA performed to satisfy one (1) of the requirements to qualify for the innocent landowner, contiguous property owner, or bona fide prospective purchaser limitations on CERCLA liability (hereinafter, the "*landowner liability protections*," or "*LLPs*"): that is, the practice that constitutes "*all appropriate inquiry* into the previous ownership and uses of the *property* consistent with good commercial or customary practices" as defined in 42 USC §9601(35) (B).

1.2 Detailed Scope of Work

In order to meet the purpose of this report, the following scope of work outlined by ASTM was conducted:

- Records Review including: a chain of title search and review for the Subject Property; a review of available federal, state, and local environmental agency records for the Subject Property and adjacent properties and, as applicable, property not adjacent to but near the Subject Property; a review and evaluation of available aerial photography, current and historic topographic maps, fire insurance maps, city directory listings, soil surveys, tax maps and records, previous environmental reports, and private documents (maps, drawings, environmental records). Additionally, local records and/or additional state or tribal records were checked when these records were reasonably ascertainable, were sufficiently useful, accurate, and complete, and could be obtained pursuant to local good commercial or customary practice.
- Site Reconnaissance including: information indicating the likelihood of identifying *recognized environmental conditions* in connection with the Subject Property through a

TAWC_RESP_CAPD_1DR_000245

detailed visual inspection of the Subject Property as well as a visual, historical, and environmental overview of the property immediately adjacent to and near the Subject Property.

- Interviews with present and past owners, operators, and occupants of the Subject Property.
- Interviews with local government officials.
- Evaluation.

1.3 Limitations and Exceptions

Controlled substances are not to be included within the scope of the report unless the *environmental site assessment* is being conducted as part of an EPA Brownfields Assessment and Characterization Grant awarded under CERCLA 42 USC §9604(k)(2)(B). The Subject Property does not fall into either of these categories.

The following environmental conditions or considerations (not an all inclusive list) may exist in connection with the Subject Property but unless specifically addressed in **Section 12.0** as Additional Services, are beyond the scope of this report: endangered species; wetlands; radon; asbestos; lead-based paint; lead in drinking water; mold; indoor air quality; regulatory compliance; cultural and historical risks; industrial hygiene; health and safety; ecological resources; high voltage power lines; and non-point pollution source considerations.

This report relates only to the conditions on the site and the current available information as obtained when MEI representatives conducted this investigation. Local, state, and federal regulations are subject to change over time. Similarly, conditions at this site may also change. As a result, the conclusions presented in this investigation are strictly applicable to the environmental regulations and the site conditions present at the time the assessment was conducted.

The use of the ASTM standard with this report is strictly limited to the scope set forth within **Section 1.2**. The client is cautioned that while this report is prepared in accordance with ASTM Standard Practice E1527-05, which by definition is in accordance with the EPA's "All Appropriate Inquiries" rule; this report does not address requirements of any state or local laws or of any other federal laws outside the afore mentioned appropriate inquiry provisions of the EPA's rule as it applies to LLPs. The client is also cautioned that there are potentially other legal obligations with regard to hazardous substances or petroleum products discovered on the Subject Property that are not addressed in the ASTM practice or in this report that may pose risks of civil and/or criminal sanctions for non-compliance.

No implied warranty of merchantability or fitness for particular purpose shall apply. MEI makes no representation of warranty that the implementation or use of the recommendations, findings, or conclusions of this report will result in compliance with applicable law.

This Phase I Environmental Site Assessment contains information obtained and research completed by MEI. Except as set forth in this report, MEI has made no independent investigation as to the accuracy or completeness of the information derived from the secondary

TAWC_RESP_CAPD_1DR_000246

sources and personal interviews and has assumed that such information is accurate and complete. MEI cannot be held liable for hidden conditions. No environmental site assessment can wholly eliminate uncertainty regarding the potential for *recognized environmental conditions* in connection with a property. This report is intended to reduce, but not eliminate, uncertainty regarding the potential for *recognized environmental conditions* in connection with a property, and recognize reasonable limits of time and cost.

1.4 Special Terms and Conditions

This report is prepared in accordance with American Society for Testing and Materials (ASTM) Standard Practice E1527-05. There are no special terms or conditions outside those previously stated in **Section 1.3**.

1.5 User Reliance

This report is prepared solely for use by the party/parties named on the cover page. This report cannot be relied upon by or released to any other party, person, or entity without written authorization from MEI.

TAWC_RESP_CAPD_1DR_000247

2.0 SITE DESCRIPTION

2.1 Location and Legal Description

The property is located in a rural residential area of Whitwell, Marion County, Tennessee, at 600 N Cedar St. More specifically, it is located at approximately 35.1995 north latitude and 85.5087 west longitude. The property is described by the Marion County Assessor of Property (Assessor) as land situated in the City of Whitwell, Marion County, Tennessee, Parcel number 050G-007.0. The property encompasses approximately 1.2 acres, with access to the property from N Cedar Street (**Appendix A**). The current title for the property (**Appendix B**) is recorded in the Deed Book number 5T, page 345 at the Marion County Register of Deeds. The deed references the City of Whitwell as the current owner of the property.

The current and past titles for the property (**Appendix B**) are addressed in **Section 4.2.5**.

2.2 Site and Vicinity General Characteristics

2.2.1 General Site Description

The property is generally located on the eastern side of Whitwell and more specifically at southern end of N Cedar Street, approximately 1,000 feet west of the Sequatchie River. Currently on the site there is a former water treatment building and a current water treatment building that operates today. Two large Above Ground water tanks and associated water treatment pits are also located on the property. Access to the property is from N Cedar Street and the property is improved with an eight foot security fence and gate to secure N Cedar Street entrance to plant. The property is bound to the north by rural residential property; to the west by undeveloped land; to the east by undeveloped land with the Sequatchie River below; and to the south by undeveloped property.

Photographs from the site walk conducted on February 19, 2013 are included in **Appendix C**.

2.2.2 General Vicinity Description

The property vicinity is primarily a residential area of Whitwell, Marion County, Tennessee. The site is approximately 1000 feet west of the Sequatchie River. The properties adjacent to the Subject Property include rural residential and undeveloped property (**Appendix A**).

2.3 Site and Vicinity History

2.3.1 Site History

The following historical summary for the property is based upon tax records (**Appendix B**), the historical sources documented in **Section 4.2**, and interview information (contacts detailed in **Section 6.0**).

Prior to 1958 the property appears to have been undeveloped. Historical data suggests this property was first developed as the Water Treatment Plant for the City of Whitwell at has been in continuous operation as the city's drinking water treatment plant since. Two water treatment building are onsite, the older one from the 1950s and a newer one from the 1980s. The City of

TAWC_RESP_CAPD_1DR_000248

Whitwell has been the only owner of this property since its development of a water treatment plant.

2.3.2 Vicinity History

The vicinity was in agricultural use up until the mid to late 1950s when it transitioned into rural residential development. The nearby interstate was constructed in approximately 1964 and by 1968 the area was predominately residential, as it continues to be today.

2.4 Current Use of the Property

The property is currently occupied by a drinking water treatment plant that supplies the City of Whitwell.

2.5 Detailed Site Description

Based upon Assessor records (**Appendix B**), the property encompasses approximately 1.2 acres. There is currently one 2,500 square-foot structure on the Subject Property that operates at the treatment building. An older abandoned treatment building is on the property in addition to two large water ASTs and associated water treatment pits. Photographs from the site walk conducted on February 19, 2013 are included in **Appendix C**.

2.5.1 Improvements

2.5.1.1 Structures

There is currently one 2,500 square-foot structure on the Subject Property that operates at the treatment building. An older abandoned treatment building is on the property in addition to two large water ASTs and associated water treatment pits. Photographs from the site walk conducted on February 19, 2013 are included in **Appendix C**.

2.5.1.2 Roads

The property is accessible from N Cedar Street (**Appendix A**).

2.5.1.3 Fill Material

MEI observed no evidence of fill material on the property.

2.5.1.5 Other Improvements

The property was improved with a parking lot, and chain link fence and security gate access from N Cedar Street.

2.5.2 Utilities

Local utility providers can provide the Subject Property with utilities.

TAWC_RESP_CAPD_1DR_000249

2.6 Current Uses of Adjoining Properties

The area surrounding the property includes commercial and vacant properties. Adjoining properties were observed (from the property or from public access areas) for signs of *recognized environmental conditions* and their potential to pose an environmental concern to the Subject Property (**Figure 1-Appendix A**).

North: The adjoining property to the north is rural residential with residential parcels ranging from one to ten acres in size. These properties do not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with these adjoining properties.

South: The adjoining property to the south is currently undeveloped woodlands. This property does not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with this adjoining property.

East: The adjoining property to the east is undeveloped woodlands with the Sequatchie river located approximately 1000 feet across. This property does not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with this adjoining property.

West: The adjoining property to the west is currently developed with residential properties or is undeveloped. This property does not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with this adjoining property.

3.0 USER PROVIDED INFORMATION

3.1 Title Records

The current title for the Subject Property was obtained from the Hamilton County Register of Deeds and found in Book 5T, page 345 (**Appendix B**). The title for the Subject Property states that E.A. Grayson conveyed the property to the City of Whitwell in 1958. For a legal description for the property see property title (**Appendix B**).

3.2 Environmental Liens or Activity and Use Limitations

According to the current owners and records reviewed by MEI, there are **no** environmental liens or activity and use limitations associated with the property.

3.3 Commonly Known or Reasonably Ascertainable Information

It is MEI's opinion that there is no other significant commonly known or reasonably ascertainable information outside of the contents of this Phase I.

TAWC_RESP_CAPD_1DR_000250

3.4 Valuation Reduction for Environmental Issues

According to all parties interviewed by MEI, the property is currently valued based on type and location. No other issues that might lower the value were considered in pricing the property for sale.

3.5 Owner, Property Manager, and Occupant Information

Mr. Denny Long is the representative owner, plant manager and occupant of the property owned by the City of Whitwell. **(Appendix B).** Mr. Long stated that he is unaware of any environmental issues associated with the property.

3.6 Reason for Performing Phase I

It is MEI's understanding that this assessment is part of a financial transaction involving the property.

3.7 Other User Provided Information

See **Appendix F** *User Questionnaire – David McBay.*

4.0 RECORDS REVIEW AND DISCUSSION

4.1 Standard Environmental Record Sources

4.1.1 Government Environmental Record Sources

In order to obtain information on the site concerning past or present hazardous waste uses that might not be apparent upon visual assessment, MEI utilized an environmental database search provided by Environmental Data Resources, Inc. (EDR). These sources create an environmental profile report generated from federal and state environmental databases for the Subject Property and adjacent properties using ASTM standard search radii.

This report contains information from the following federal environmental ASTM Databases: Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS); Comprehensive Environmental Response, Compensation, and Liability Information System-No Further Remedial Action Planned (CERCLIS-NFRAP); Emergency Response Notification System (ERNS); Facility Index System (FINDS); National Priorities List (NPL); Resources Conservation and Recovery Information System (RCRIS); Resource Conservation and Recovery Information System Treatment, Storage, And Disposal Facilities (RCRA TSD); Resource Conservation and Recovery Information System Corrective Action Sites (RCRA COR); Resource Conservation and Recovery Information System Large and Small Quantity Generators (RCRA GEN); Resource Conservation and Recovery Information System sites No Longer Regulated (RCRA NLR); Indian Reservations; Indian Leaking Underground Storage Tanks (Indian LUST), and Indian Underground Storage Tanks (Indian UST).

This report contains information from the following federal environmental non-ASTM Databases: Hazardous Materials Incident Response System (HMIRS); National Compliance Database (NCDB); National Pollution Discharge Elimination System (NPDES); National Radon Database (NRDB); Nuclear; Polychlorinated Biphenols Activity Database System (PADS);

TAWC_RESP_CAPD_1DR_000251

Receptors; Air and Surface Water Releases (RELEASES); Soils; Toxic Release Inventory System (TRIS); Federal Wells.

This report contains information from the following State of Tennessee Databases: Landfills; State Sites, Division of Superfund; Underground Storage Tanks (UST); Leaking Underground Storage Tanks (LUST); Drycleaners.

The Subject Property was listed in the EDR report on the FINDS and NPDES federal databases. These databases are required by local and federal guidance and MEI found no environmental issues with this historical use of the property. None of the adjacent properties were listed in the EDR report.

All of the other facilities mapped in the EDR report appear to be located either too far away or hydraulically down-gradient from the site to pose an environmental risk to the property.

None of the un-mappable orphan sites in the EDR report appear to be located adjacent or near to the property based on their listed addresses.

4.1.2 Other Environmental Record Sources

No other environmental record sources were reviewed.

4.2 Historical Use Information

4.2.1 Historical Topographic Maps

MEI obtained and reviewed the Sewanee 30' topographic quadrangle map published by the U.S. Geological Survey (USGS) for the year 1895 **(Appendix H)**. Unfortunately, the scale on the map is too large to identify any structures on or near the Subject Property. MEI obtained and reviewed the Whitwell 7.5' topographic quadrangle map published by the U.S. Geological Survey (USGS) for the years 1936, 1946, and 1982 **(Appendix H)**. No development appears on the Subject Property in any of the topographic maps until 1969 which shows the water plant in the location it appears today.

4.2.2 Fire Insurance Maps

Sanborn fire insurance maps depicting the property were not available (**Appendix E**).

4.2.3 Aerial Photographs

Aerial photographs for the years 1992, 2008 and 2010 were obtained from Tennessee Valley Authority (TVA). The structures depicted on the Subject Property in the aerial photographs, show the site much as it appears today.

4.2.4 City Directory Listings

No city directories were available for the property:

TAWC_RESP_CAPD_1DR_000252

4.2.5 Recorded Land Titles

MEI performed an ownership review of the property at the Marion County Register of Deeds. The current deed is located in deed book 5T, page 345. The deed references City of Whitwell as the current owner of the Subject Property (**Appendix B**). Other ownership records which could be obtained by MEI are outlined below:

Parcel #: 050G-007.00

Year	Book/Page No.	Description
1958	5T/345	E.A. Grayson *conveyed to* City of Whitwell (**Appendix B**)

4.2.6 Other Historical Sources

No other historical sources were reviewed.

4.3 Interview Information

MEI conducted interviews with Denny Long, representative owner of the Subject Property, and David McBay of TAWC, user of the report. Mr. Long and Mr. McBay are not aware of any environmental issues associated with the Subject Property.

4.4 Physical Setting Analysis

The following discussion is based upon various sources (soil surveys, topographic maps, geologic maps, etc.) as referenced in **Section 13.0**.

4.4.1 Physiography and Drainage

The property is relatively flat, located at the top of a hill with an average elevation of approximately 866 feet above mean sea level (msl) (NGVD, 1929). Surface drainage on the property flows in all directions as the property is located on the top of a hill. According to the EDR report, the property lies outside both the 100-year flood zone and the 500-year flood zone (**Appendix D**).

4.4.3 Soils

A general analysis of the Subject Property's soils is included in the EDR report in the GeoCheck Addendum (**Appendix D**). For this data, see EDR report, pages A-4 through A-9.

4.4.3 Geology and Hydrology

A general analysis of the Subject Property's geologic and hydrologic conditions is included in the Environmental Data Resources report in the GeoCheck Addendum. For this data, see EDR report, pages A-2 through A-3 (**Appendix D**).

TAWC_RESP_CAPD_1DR_000253

5.0 SITE RECONNAISSANCE

5.1 Methodology and Limiting Conditions

A site walkover was performed by one environmental property assessor on February 19, 2013.

MEI walked the entire property, noting relevant site conditions and conditions and uses of surrounding properties.

Limiting conditions: None

5.2 General Site Setting

The property is generally located on the eastern side of Whitwell and more specifically at southern end of N Cedar Street, approximately 1,000 feet west of the Sequatchie River. Currently on the site there is a former water treatment building and a current water treatment building that operates today. Two large Above Ground water tanks and associated water treatment pits are also located on the property. Access to the property is from N Cedar Street and the property is improved with an eight foot security fence and gate to secure N Cedar Street entrance to plant. The property is bound to the north by rural residential property; to the west by undeveloped land; to the east by undeveloped land with the Sequatchie River below; and to the south by undeveloped property.

5.3 Exterior Observations

5.3.1 Storage Tanks

MEI observed two large water AST storage tanks on the property. One holds approximately 300,000 gallons and the second holds approximately 250,000 gallons. MEI found no RECs in connection with these drinking water ASTs on the property.

5.3.2 Oil/Water Separators

MEI observed no oil/water separators on the property.

5.3.3 Wells

With the exception of a water intake located somewhere between the Sequatchie River and the Water Treatment Plant, MEI observed no wells on the property. Detailed location of this inlet was not pursued as part of this assessment, due to security associated with drinking water sources being guarded to protect the public and city.

5.3.4 Dumping and Flood Debris

MEI observed no dumping or flood debris on the property.

5.3.5 Pits, Ponds, Lagoons, Cisterns, and Cesspools

MEI only observed water treatment pits associated with drinking water treatment on the property. MEI found no RECs in connection with the drinking water treatment pits on the property and MEI did not observe any ponds, lagoons, cisterns, or cesspools on the property.

TAWC_RESP_CAPD_1DR_000254

5.3.6 Stressed Vegetation

MEI observed no stressed vegetation on the property.

5.3.7 Stained Soil

MEI observed no stained soil on the property.

5.4 Interior Observations

5.4.1 Storage Tanks

MEI no storage tanks on the property.

5.4.2 Wells

MEI observed no wells on the property.

5.4.3 Sumps and Floor Drains

MEI observed no floor drains on the property.

5.4.4 Chemical Usage, Storage, and Disposal

MEI saw no bulk storage of chemicals on the property.

5.4.5 Stains, Corrosions, and Odors

MEI observed no stains or corrosions and did not notice any odors.

5.4.6 Underground Hydraulic Lifts

MEI observed no underground hydraulic lifts.

6.0 INTERVIEWS

6.1 Interview with Owner

Mr. Denny Long, representative owner, manager and occupant is unaware of any environmental issues associated with the property.

6.2 Interview with Site Manager

See **Section 6.1**.

6.3 Interview with Occupants

See **Section 6.1**.

6.4 Interviews with Local Government Officials

MEI did not conduct any interviews with local government officials.

6.5 Interviews with Others

MEI interviewed David McBay of TAWC, user of the Phase I ESA report. Mr. McBay was unaware of any environmental issues associated with the Subject Property.

TAWC_RESP_CAPD_1DR_000255

7.0 OTHER CONDITIONS OF CONCERN

MEI observed no other conditions of concern in this scope of a Phase I ESA for this property. However it should be noted that this site has structures was built prior to 1978 and we recommend all pre 1978 construction have asbestos and lead paint inspections performed prior to any planned renovation or demolition at this site.

8.0 FINDINGS

Currently, within the scope of work and limitations defined herein, this assessment has revealed **no** evidence of a potential recognized environmental condition in connection with the Subject Property addressed in this report.

9.0 OPINION

MEI believes that any potential liability with regard to environmental issues in connection with this property is remote.

10.0 CONCLUSIONS

It is MEI's opinion that no further environmental assessment is required at this time.

11.0 DEVIATIONS

There have been no deviations from the format and scope as set forth and defined in ASTM E1527-05 for this Phase I ESA.

12.0 ADDITIONAL SERVICES

None

TAWC_RESP_CAPD_1DR_000256

13.0 REFERENCES

EDR® Environmental Data Resources Inc., 2013. Environmental Search Report. Milford, CT.

EDR® Environmental Data Resources Inc., 2013. Historical Topographic Maps. Milford, CT.

Marion County Assessor of Property, 2013. Tax Records. Jasper, Tennessee.

Marion County Register of Deeds Office, 2013. Deed Information. Jasper, TN.

Marion County Register's Office, 2013. Title Information. Jasper, Tennessee.

TAWC_RESP_CAPD_1DR_000257

14.0 CERTIFICATION(S) AND SIGNATURE(S) OF ENVIRONMENTAL PROFESSIONAL(S)

This report has been prepared by the staff of Marion Environmental Incorporated under the supervision of the Professional whose signature appears hereon. MEI declares that, to the best of our professional knowledge and believe, the environmental professional(s) whose signature(s) appear on this document meet the definition of Environmental Professional as defined in 40 CFR § 312.10 Further, MEI certifies that the environmental professional(s) whose name(s) appear on this document have the specific qualifications based on education, training, and experience to assess a property of the nature, history, and setting of the Subject Property. The findings, recommendations, specifications, or professional opinions are presented within the limits prescribed by the Client, after being prepared in accordance with generally accepted professional practice and within reasonable time and cost restraints. No other warranty is expressed or implied. This report is not a legal opinion.

MEI has developed and performed the all appropriate inquires in conformance with the standards and practice set forth in 40 CFR § 312. This report is considered valid for up to year after the date of signature, **however**, as per ASTM Standard E1527-05, Section 4.6, there are specific areas of the report that are only valid for 180 days after date of signature. These areas must be updated after 180 days for the report to be relied upon. The information presented in this report describes the conditions visually observed on the subject site on the date the field reconnaissance was conducted. Site conditions can change due to changes in land use, impacts from adjoining property, changing geologic conditions, and other factors. In addition, local, state, and federal regulations are subject to change over time. As a result, the conclusions presented in this investigation are strictly applicable to the environmental regulations and the site conditions present at the time the assessment was conducted. These changing site conditions and regulations, if applicable, may alter or negate the findings of this report.

The use of the ASTM standard with this report is strictly limited to the scope set forth within **Section 1.1**. The client is cautioned that this report does not address requirements of any state or local laws or of any other federal laws other than the appropriate inquiry provisions of CERCLA's innocent landowner defense. The client is also cautioned that there are potentially other legal obligations with regard to hazardous substances or petroleum products discovered on the Subject Property that are not addressed in the ASTM practice or in this report that may pose risks of civil and/or criminal sanctions for non-compliance.

No implied warranty of merchantability or fitness for particular purpose shall apply. MEI makes no representation of warranty that the implementation or use of the recommendations, findings, or conclusions of this report will result in compliance with applicable law.

This Phase I Environmental Site Assessment contains information obtained and research completed by MEI. Except as set forth in this report, MEI has made no independent investigation as to the accuracy or completeness of the information derived from the secondary sources and personal interviews and has assumed that such information is accurate and complete. MEI cannot be held liable for hidden conditions.

TAWC_RESP_CAPD_1DR_000258

No environmental site assessment can wholly eliminate uncertainty regarding the potential for recognized environmental conditions in connection with a property. This report is intended to reduce, but not eliminate, uncertainty regarding the potential for recognized environmental conditions in connection with a property, and recognize reasonable limits of time and cost

The following environmental conditions or considerations (not an all inclusive list) may exist in connection with the Subject Property but are beyond the scope of this report: endangered species; wetlands; radon; asbestos; lead-based paint; lead in drinking water; mold; indoor air quality; vapor intrusion; regulatory compliance; cultural and historical risks; industrial hygiene; health and safety; ecological resources; high voltage power lines; and, non-point pollution source considerations.

This report is prepared solely for use by the party/parties named on the cover page. This report cannot be relied upon by or released to any other party, person, or entity without written authorization from MEI.

Karl E. Schuler, PG
License # TN4785
MARION ENVIRONMENTAL INC.

02/28/13
Date

TAWC_RESP_CAPD_1DR_000259

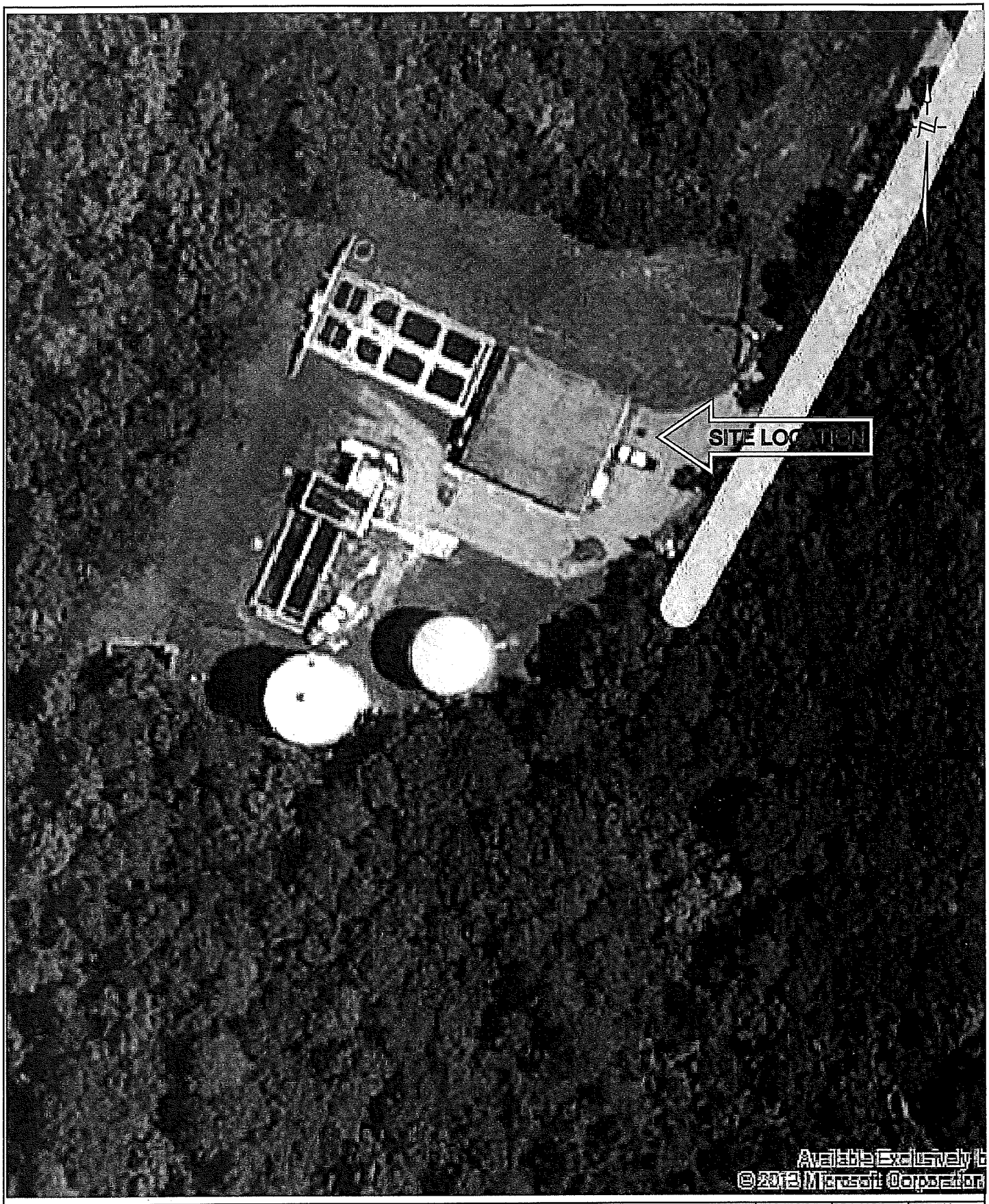
15.0 QUALIFICATION(S) OF ENVIRONMENTAL PROFESSIONAL(S)

Karl Schuler is a Project Manager for Marion Environmental Inc and a Tennessee Registered Professional Geologist, ID number 4785. He is responsible for environmental investigations, remediation, preparation of Phase I & II environmental assessment reports, and emergency response, including documentation and preparation of spill reports. Mr. Schuler has over ten years experience in environmental investigations, project management, subcontractor oversight, specializing in confidential client representation for environmental investigations under regulatory supervision by Environmental Protection Agency or other equivalent regulatory agencies. Mr. Schuler holds a Bachelor of Science Degree in Geology from the Louisiana State University in Baton Rouge. Mr. Schuler maintains with OSHA-certified 40 hour 29 CFR 1910.120 training and has the United States Transportation Worker Identification Credential.

TAWC_RESP_CAPD_1DR_000260

APPENDIX A

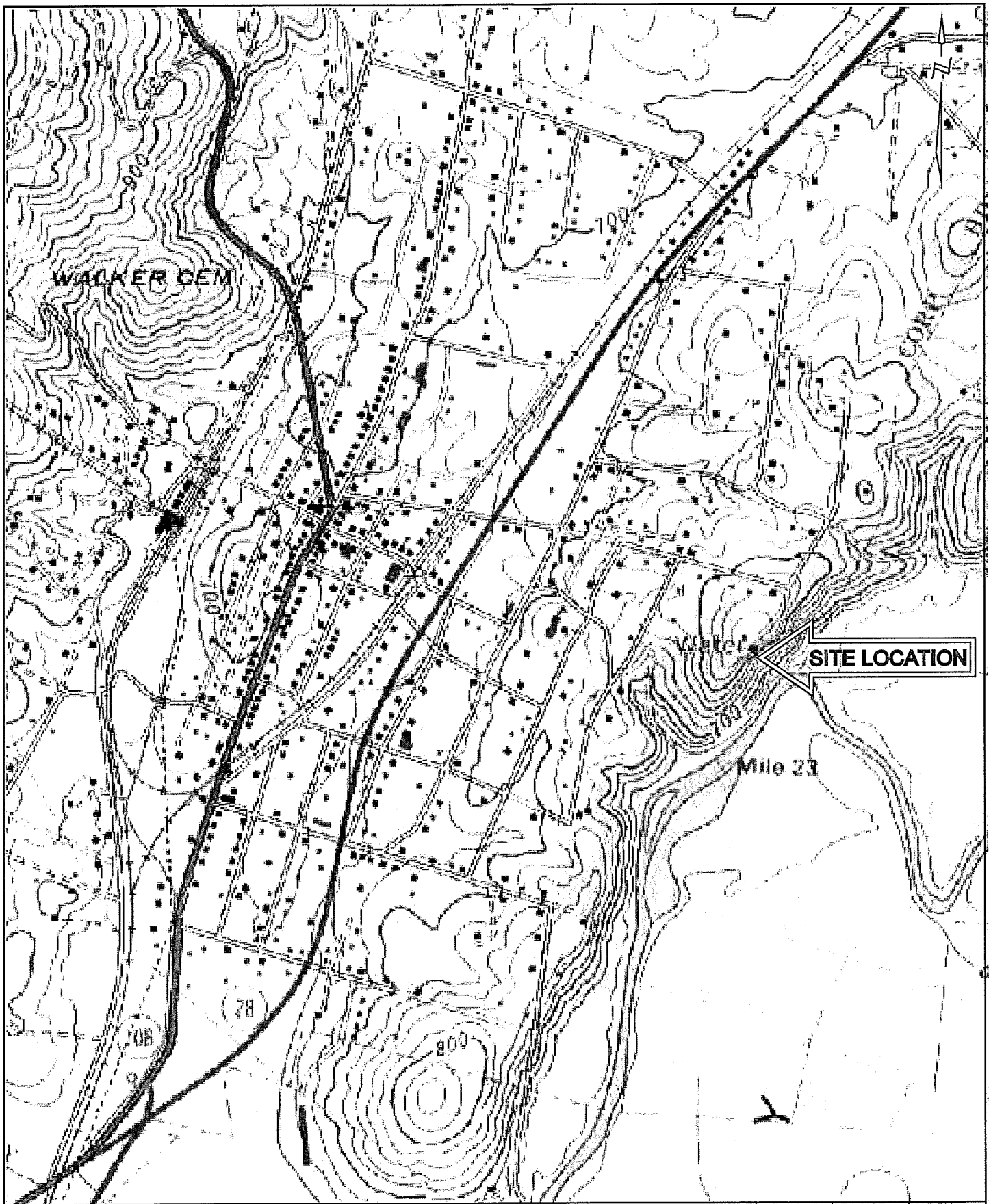
FIGURES



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919 Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

SITE MAP
WHITWELL WATER TREATMENT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE

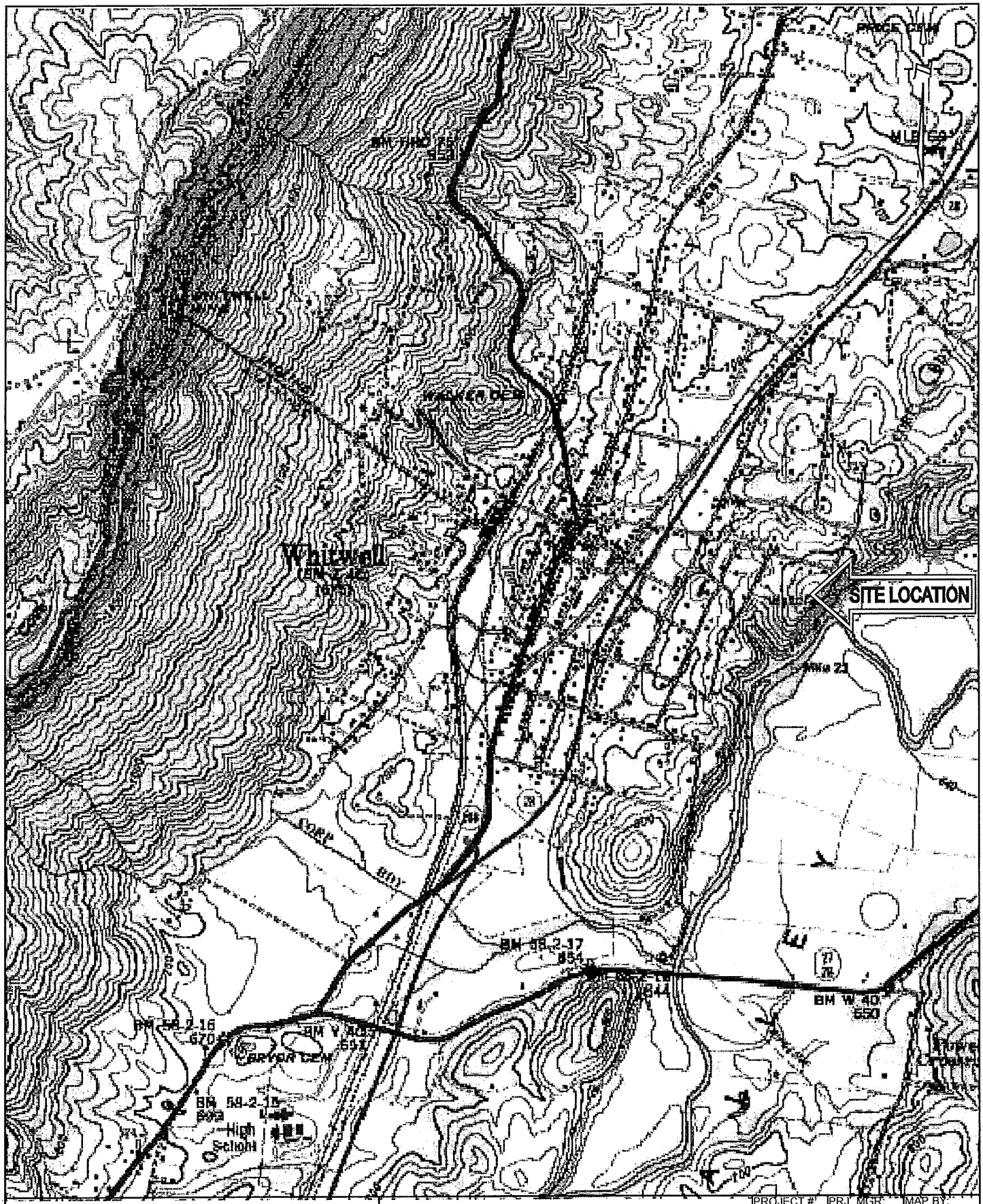
PROJECT #:	PRJ. MGR:	MAP BY:
13079	KES	USGS
SCALE:	PRINT DATE:	DWG. BY:
NTS	02/28/13	KES
APPROVED:	MAP DATE:	FIGURE #:
KES	1976	A-1



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919 Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

SITE TOPOGRAPHIC MAP
WHITWELL WATER TREATMENT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE

PROJECT #:	PRJ. MGR:	MAP BY:
13079	KES	USGS
SCALE:	PRINT DATE:	DWG. BY:
NTS	02/28/13	KES
APPROVED:	MAP DATE:	FIGURE #:
KES	1976	A-2



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919 Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

SITE VICINITY MAP
WHITWELL WATER TREATMENT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE

PROJECT #:	PRJ. MGR:	MAP BY:
13079	KES	USGS
SCALE:	PRINT DATE:	DWG. BY:
NTS	02/28/13	KES
APPROVED:	MAP DATE:	FIGURE #:
KES	1976	A-3

TAWC_RESP_CAPD_1DR_000264

APPENDIX B

CURRENT LAND TITLE

AND PROPERTY RECORDS

COUNTY OF MARION

On this the 20th day of March, 1958, before me personally appeared Quincey Hamilton, Laura H. Thomas, Bertie H. Cox, Belle H. Putnam, Pearl H. Lewis, Edith H. Troxell, Harold Hamilton, and Clarice H. Sharp to me known to be the persons described in and who executed the foregoing c nveyance and who acknowledged that they executed the same as their free act and deed.

My commission expires Nov. 7, 1959.
NOTARIAL SEAL:

PAUL A. SWAFFORD
NOTARY PUBLIC

STATE OF ILLINOIS

COUNTY OF LAKE

On this the 9th day of April, 1958, before me personally appeared A. R. Hamilton to me known to be one of the persons described in and who executed the foregoing conveyance and who acknowledged that he executed the same as his free act and deed.

My commission expires July 10, 1960.

JESSIE K. ENYART
Notary Public, Lake County
Illinois

NOTARIAL SEAL:

Received for record June 7, 1958, at 10:28 a.m. and recorded same day.

Faye Thomas REG.

DEED

E. A. GRAYSON, ET UX.

TO

CITY OF WHITWELL

Fee $1.00

DEED

FOR AND IN CONSIDERATION of the sum of One Dollar ($1.00) which sum has heretofore been paid to us, and in further consideration of the sum of twelve-hundred dollars ($1200), the receipt of all of which is hereby acknowledged, we, E. A. Grayson and wife Myrtle H. Grayson, Grantors, do hersby bargain, sell, grant and convey unto the City of Whitwell, Tennessee, Grantee, the following described real estate lying in the Third Civil District of Marion County, Tennessee, and more particularly described as follows:

TRACT NO. 1:

BEGINNING at a stake in the intersection of the property lines between the Grantors, C. B. Powell, and T. Harrison; thence North seventy-nine (79) degrees, twenty-six (26) minutes West, two-hundred and ten and eighteen hundredths (210.18) feet following a fence line being the property line between Grayson and Powell; thence South twenty-one (21) degrees, thirty (30) minutes West, two hundred and fifty-four and forty-eight hundredths (254.48) feet to a stake; thence South seventy-nine (79) degrees, twenty-six (26) minutes East, two hundred and three and seven tenths (203.7) feet to a corner between Grayson and Harrison; thence following the Grayson-Harrison line North twenty-two (22) degrees, 01 minutes East, seventy and twenty-one hundredths (70.21) feet to a stake; thence North twenty-one (21) degrees, thirty (30) minutes East, one hundred ninety and seventy-three hundredths (190.73) feet following the Grayson-Harrison

two tenths (78.2) feet to a stake; thence South sixty-one (61) degrees, forty-five (45) minutes East, two hundred and twenty-five and thirteen hundredths (225.13) feet to a stake in the property hereinafter described as Tract No. 4.

TRACT NO. 3.

AN easement with rights of ingress, egress, and regress for constructing, operating and maintaining a water line, and being fifteen (15) feet in width and seven and five tenths (7.5) feet on either side of the following described center line and center line extended: BEGINNING at a stake in the Southern property line of Tract No. 1, described heretofore, said stake being North seventy-nine (79) degrees, twenty-six (26) minutes West, one-hundred and thirty-seven and ninety hundredths (137.90) feet from a common corner between Grayson and Harrison; thence South twenty-one (21) degrees, fifty-six (56) minutes East, ninety (90) feet to a stake being the point of discharge of the waste water pipeline; thence a right for discharge in and along the natural drainage course from this point to the Sequachie River.

TRACT NO. 4.

BEGINNING at a stake in the terminus of an easement conveyed as Tract No. 2 herein; thence North forty-four (44) degrees, fourteen (14) minutes East, ninety and five tenths (90.5) feet to a stake in the property line between Grayson-Harrison; thence following the Grayson-Harrison line South forty-four (44) degrees, twenty-two (22) minutes East, seventy-eight and eight tenths (78.8) feet, more or less, to the property line between Grayson and Stroud; thence following the Grayson-Stroud line to a point South forty-four (44) degrees, fourteen (14) minutes West, two-hundred twenty (220) feet distant; thence North fourty-four (44) degrees, twenty-two (22) minutes West, seventy-eight and eight tenths (78.8) feet, more or less, to a stake; thence North forty-four (44) degrees, fourteen (14) minutes East, one hundred twenty-nine and containing 0.40 acres, more or less.

TRACT NO. 5.

AN easement with rights of ingress, egress and regress for constructing, operating and maintaining an access road to an in take site, and being fifteen (15) feet in width and seven and five tenths (7.5) feet on either side of the following described center line and center line extended: BEGINNING at a stake in the Northwest property line of E. A. Grayson and the Southeast right of way line of a City street running along the top of the ridge, said stake being South twenty-three (23) degrees, twenty (20) minutes West, four hundred forty-seven and thirty-four hundredths (447.34) feet from a common corner between said street , Grayson and Albert Atterton; thence South sixty-nine (69) degrees, thirty (30) minutes East, one hundred thirty-five and seventy-three hundredths (135.73) feet to a stake; thence South twenty-two (22) degrees, twelve minutes West, one-hundred thirty-seven and eighty-four hundredths (137.84) feet to a stake; thence South 08 degrees, thirty-one (31) minutes West, one hundred three and eleven hundredths (103.11) feet to a stake; thence South thirteen (13) degrees, thirty-five (35) minutes East, one hundred forty-six and seven tenths (146.07) feet to a stake; thence South twenty-nine (29) degrees, fifty-seven (57) minutes East, forty-four and sixty-five hundredths (44.65) feet to a stake; thence South forty-seven (47) degrees, 03 minutes East, sixty-five and seven tenths (65.07) feet to a stake; thence South thirty-nine (39) degrees, fifty-one minutes East, two hundred twenty-two and ten hundredths (222.10) feet to a stake; thence South forty-nine (49) degrees, thirty-one (31) minutes East, ninety-four and seventy-five hundredths (94.75) feet

minutes East, ninety-one and fifteen hundredths (91.15) feet to a stake; thence North Forty-six (46) degrees, ten minutes (10) East, sixteen and twenty five hundredths (16.25) feet to a stake in the Southwest property line of Tract No. 4 described herein at a point South forty-four (44) degrees, twenty-two (22) minutes East, twenty-one and eighteen hundredths (21.18) feet from the West corner of said Tract No. 4.

We, covenant thatgwe are lawfully seized and possessed of the above real estate described, have full power and authority to sell and convey the same, and that the said property is free, clear and unencumbered.

IN TESTIMONY WHEREOF, we have hereto set our hand and seal this the 31 day of May, 1958.

E. A. GRASON
E. A. Grayson, Grantor

MYRTLE H. GRAYSON
Myrtle H. Grayson, Grantor

STATE OF TENNESSEE

COUNTY OF MARION

Personally appeared before me, the undersigned authority E. A. Grayson and wife, Myrtle H. Grayson, to me known to be the persons described in and who executed the foregoing instrument, and who acknowledged that they executed the same as their free act and deed.

This the 30 day of May, 1958.

MAX CONDRA
NOTARY PUBLIC

NOTARIAL SEAL:
My com expires: Not stated.

Received for record June 9, 1958, at 8:01 a.m. and recorded same day.

REG.

RIGHT OF WAY DEED

W. J. PARKER, ET UX

TO

STATE OF TENNESSEE

RIGHT OF WAY DEED

KNOW ALL MEN BY THESE PRESENTS, T AT we, W. J. Parker and wife, Ida Parker, have bargained and sold, and by these presents do transfer and convey unto the State of Tennessee for the use and benefit of the Department of Highways and public works, as a right of way for a public highway between Whiteside and Haletown, being a section of State Highway No. 134, known as Project SAP 795-B, the land described below, located by a survey heretofore made and staked out, and shown on plans on file in the office of the Department of Highways and public Works at Nashville, Tennessee, and in the office of the County Judge of the hereinafter mentioned county. Said land hereby conveyed is located in the Civil District of Marion County, Tennessee, and the description of the same with reference to said survey and as shown on said plans is as follows:

A strip of land extending from Survey Stateion 348 + 28 at the boundary line of the lands of Grimes to Station 350+ 14 at the boundary line of the lands of Dyer and Leiderman 186 feet long, and bounded

TAWC_RESP_CAPD_1DR_000268

APPENDIX C

SITE PHOTOGRAPHS

MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
1	02/19/13

Description:

Photo of treatment plant looking east across facility.

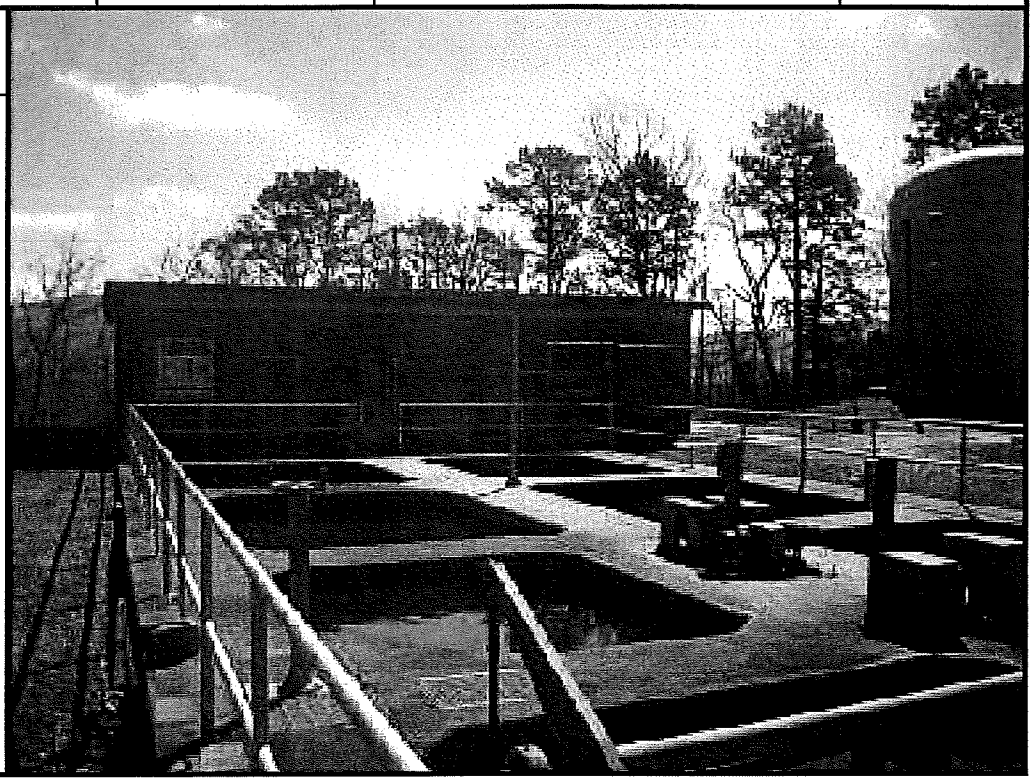
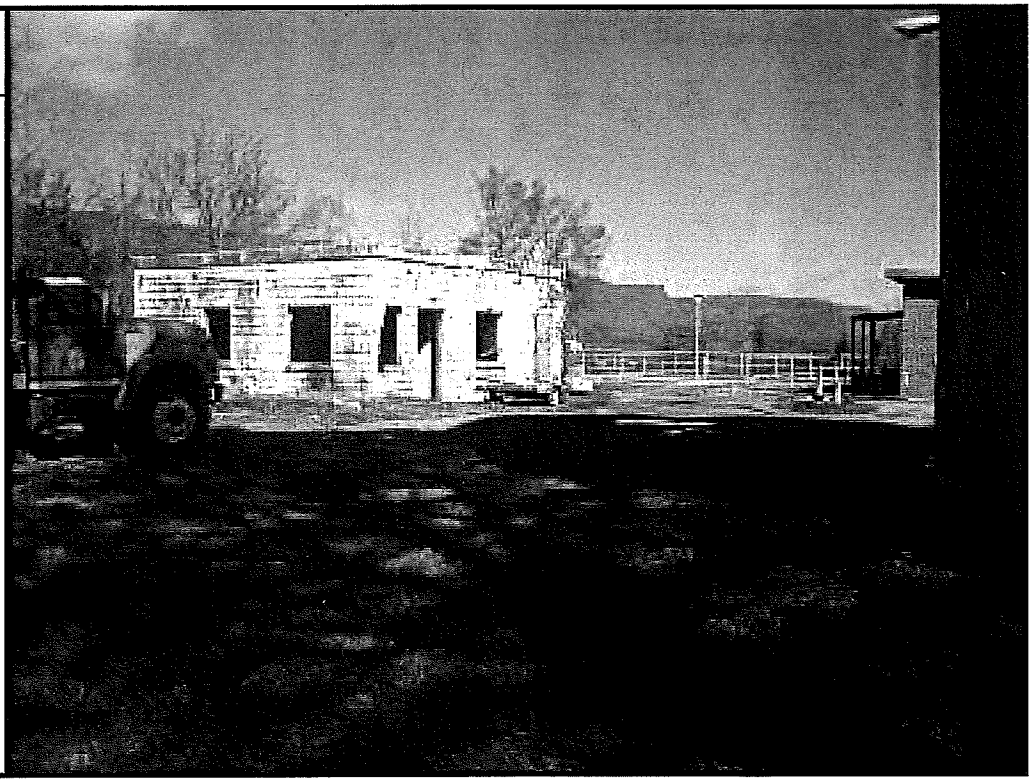


Photo No.	Date:
2	02/19/13

Description:

Photo of plant looking north across facility.



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
3	02/19/13

Description:

Photo of water tanks looking west.

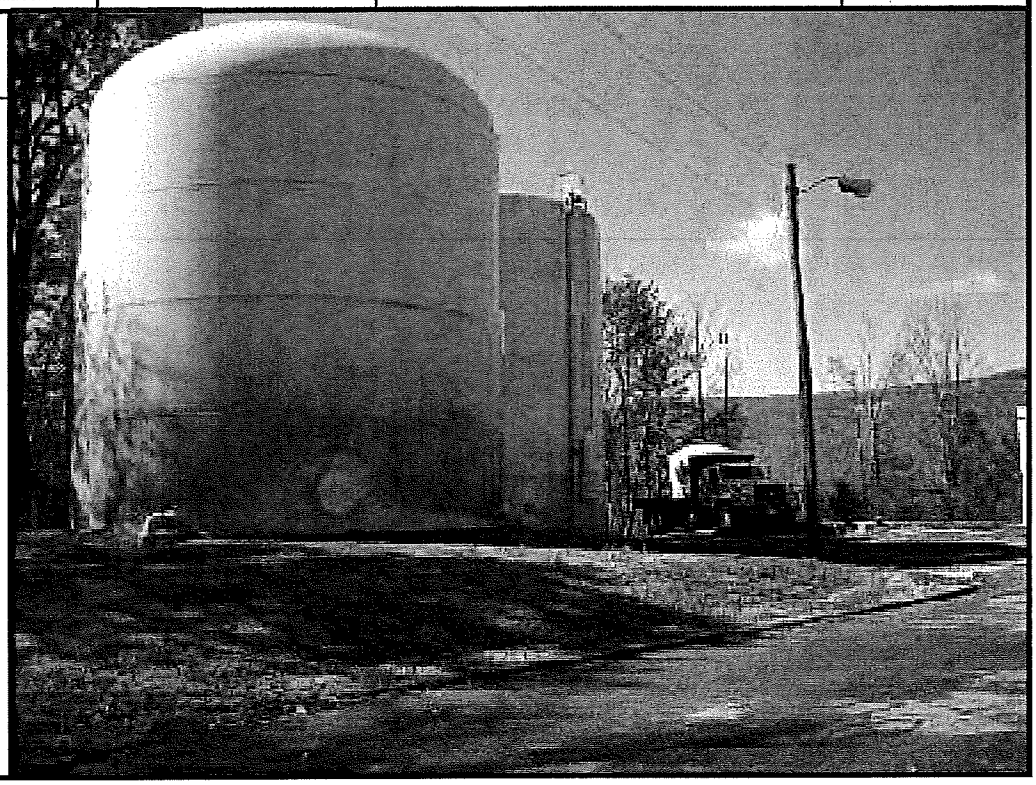
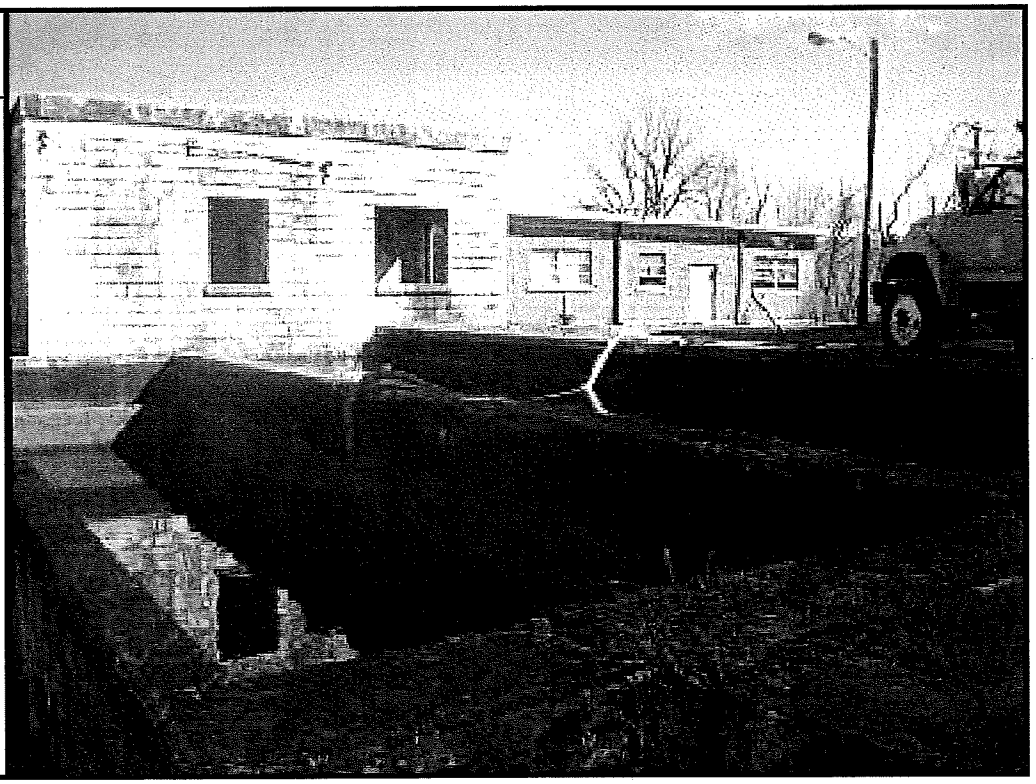


Photo No.	Date:
4	02/19/13

Description:

Photo of old treatment plant and newer plant bulidings.



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
5	02/19/13

Description:

Photo of water treatment pits looking north.

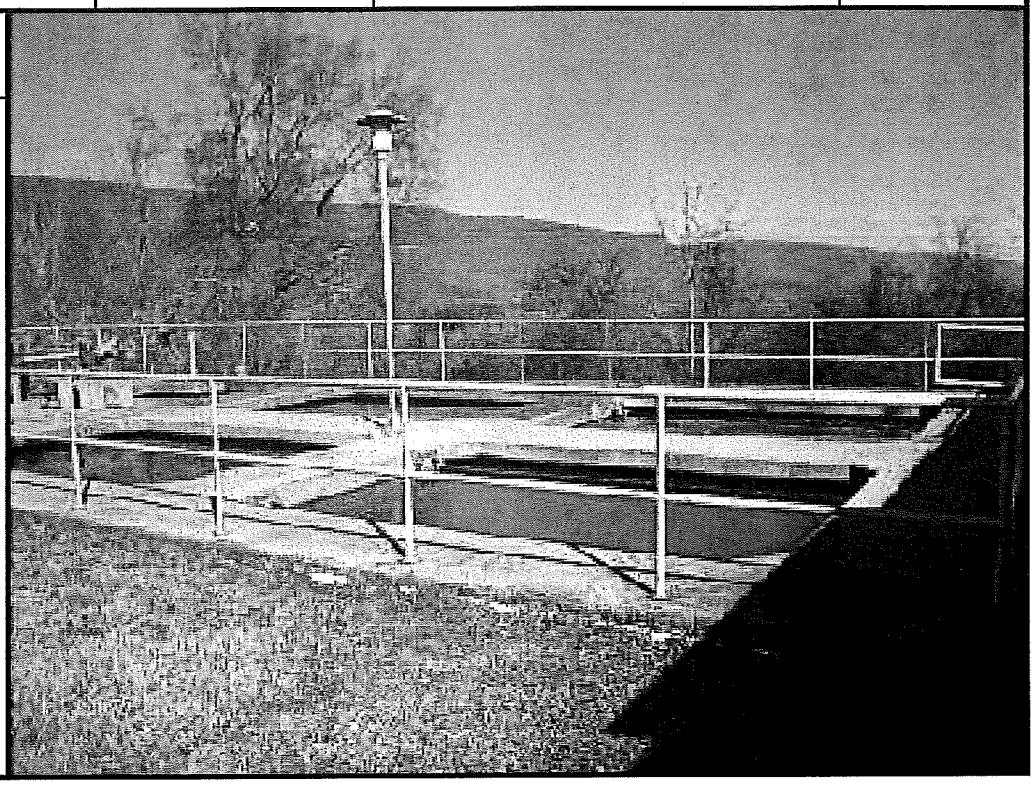
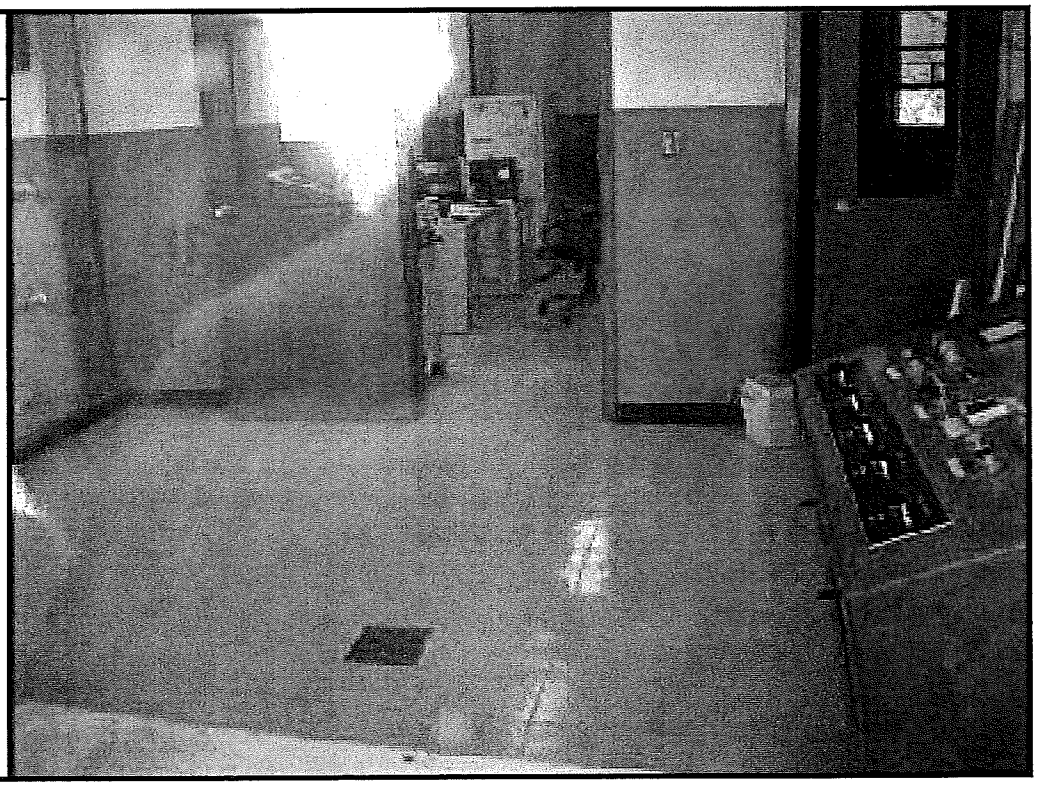


Photo No.	Date:
6	02/19/13

Description:

Operation control room located in treatment building.



APPENDIX D

ENVIRONMENTAL DATA RESOURCES

ENVIRONMENTAL SEARCH REPORT

Whitwell Treatment
600 N Cedar St
Whitwell, TN 37397

Inquiry Number: 3520388.2s
February 14, 2013

The EDR Radius Map™ Report with GeoCheck®

EDR® Environmental Data Resources Inc

440 Wheelers Farms Road
Milford, CT 06461
Toll Free: 800.352.0050
www.edrnet.com

EDRM STD RIH

TABLE OF CONTENTS

SECTION	PAGE
Executive Summary	ES1
Overview Map	2
Detail Map	3
Map Findings Summary	4
Map Findings	7
Orphan Summary	9
Zip Scan Report	ZIP-1
Government Records Searched/Data Currency Tracking	GR-1

GEOCHECK ADDENDUM

Physical Setting Source Addendum	A-1
Physical Setting Source Summary	A-2
Physical Setting Source Map	A-7
Physical Setting Source Map Findings	A-8
Physical Setting Source Records Searched	A-28

Thank you for your business.
Please contact EDR at 1-800-352-0050
with any questions or comments.

Disclaimer - Copyright and Trademark Notice

This Report contains certain information obtained from a variety of public and other sources reasonably available to Environmental Data Resources, Inc. It cannot be concluded from this Report that coverage information for the target and surrounding properties does not exist from other sources. **NO WARRANTY EXPRESSED OR IMPLIED, IS MADE WHATSOEVER IN CONNECTION WITH THIS REPORT. ENVIRONMENTAL DATA RESOURCES, INC. SPECIFICALLY DISCLAIMS THE MAKING OF ANY SUCH WARRANTIES, INCLUDING WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE. ALL RISK IS ASSUMED BY THE USER. IN NO EVENT SHALL ENVIRONMENTAL DATA RESOURCES, INC. BE LIABLE TO ANYONE, WHETHER ARISING OUT OF ERRORS OR OMISSIONS, NEGLIGENCE, ACCIDENT OR ANY OTHER CAUSE, FOR ANY LOSS OF DAMAGE, INCLUDING, WITHOUT LIMITATION, SPECIAL, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES. ANY LIABILITY ON THE PART OF ENVIRONMENTAL DATA RESOURCES, INC. IS STRICTLY LIMITED TO A REFUND OF THE AMOUNT PAID FOR THIS REPORT.** Purchaser accepts this Report "AS IS". Any analyses, estimates, ratings, environmental risk levels or risk codes provided in this Report are provided for illustrative purposes only, and are not intended to provide, nor should they be interpreted as providing any facts regarding, or prediction or forecast of, any environmental risk for any property. Only a Phase I Environmental Site Assessment performed by an environmental professional can provide information regarding the environmental risk for any property. Additionally, the information provided in this Report is not to be construed as legal advice.

Copyright 2013 by Environmental Data Resources, Inc. All rights reserved. Reproduction in any media or format, in whole or in part, of any report or map of Environmental Data Resources, Inc., or its affiliates, is prohibited without prior written permission.

EDR and its logos (including Sanborn and Sanborn Map) are trademarks of Environmental Data Resources, Inc. or its affiliates. All other trademarks used herein are the property of their respective owners.

EXECUTIVE SUMMARY

A search of available environmental records was conducted by Environmental Data Resources, Inc (EDR). The report was designed to assist parties seeking to meet the search requirements of EPA's Standards and Practices for All Appropriate Inquiries (40 CFR Part 312), the ASTM Standard Practice for Environmental Site Assessments (E 1527-05) or custom requirements developed for the evaluation of environmental risk associated with a parcel of real estate.

TARGET PROPERTY INFORMATION

ADDRESS

600 N CEDAR ST
WHITWELL, TN 37397

COORDINATES

Latitude (North):	35.1995000 - 35° 11' 58.20"
Longitude (West):	85.5087000 - 85° 30' 31.32"
Universal Tranverse Mercator:	Zone 16
UTM X (Meters):	635760.8
UTM Y (Meters):	3895987.5
Elevation:	866 ft. above sea level

USGS TOPOGRAPHIC MAP ASSOCIATED WITH TARGET PROPERTY

Target Property Map:	35085-B5 WHITWELL, TN
Most Recent Revision:	1982
East Map:	35085-B4 KETNER GAP, TN
Most Recent Revision:	1976

AERIAL PHOTOGRAPHY IN THIS REPORT

Photo Year:	2010
Source:	USDA

TARGET PROPERTY SEARCH RESULTS

The target property was identified in the following records. For more information on this property see page 7 of the attached EDR Radius Map report:

Site	Database(s)	EPA ID
WHITWELL WATER PLANT 600 N. CEDAR STREET WHITWELL, TN 37397	NPDES	N/A
WHITEWELL WATER PLANT 600 N. CEDAR STREET WHITWELL, TN 37397	FINDS	N/A

TAWC_RESP_CAPD_1DR_000276

EXECUTIVE SUMMARY

DATABASES WITH NO MAPPED SITES

No mapped sites were found in EDR's search of available ("reasonably ascertainable ") government records either on the target property or within the search radius around the target property for the following databases:

STANDARD ENVIRONMENTAL RECORDS

Federal NPL site list

NPL ..... National Priority List
Proposed NPL ..... Proposed National Priority List Sites
NPL LIENS ..... Federal Superfund Liens

Federal Delisted NPL site list

Delisted NPL ..... National Priority List Deletions

Federal CERCLIS list

CERCLIS ..... Comprehensive Environmental Response, Compensation, and Liability Information System
FEDERAL FACILITY ..... Federal Facility Site Information listing

Federal CERCLIS NFRAP site List

CERC-NFRAP ..... CERCLIS No Further Remedial Action Planned

Federal RCRA CORRACTS facilities list

CORRACTS ..... Corrective Action Report

Federal RCRA non-CORRACTS TSD facilities list

RCRA-TSDF ..... RCRA - Treatment, Storage and Disposal

Federal RCRA generators list

RCRA-LQG ..... RCRA - Large Quantity Generators
RCRA-SQG ..... RCRA - Small Quantity Generators
RCRA-CESQG ..... RCRA - Conditionally Exempt Small Quantity Generator

Federal institutional controls / engineering controls registries

US ENG CONTROLS ..... Engineering Controls Sites List
US INST CONTROL ..... Sites with Institutional Controls
LUCIS ..... Land Use Control Information System

Federal ERNS list

ERNS ..... Emergency Response Notification System

TAWC_RESP_CAPD_1DR_000277

EXECUTIVE SUMMARY

State- and tribal - equivalent NPL

SHWS ..... List of Inactive Hazardous Substance Sites

State and tribal landfill and/or solid waste disposal site lists

SWF/LF ..... Solid Waste Disposal Facilities

State and tribal leaking storage tank lists

LUST TRUST ..... LUST TRUST Fund Database
LUST_JO ..... Leaking Underground Storage Tanks Sites
HIST_LUST CO ..... Leaking Underground Storage Tanks Sites
INDIAN LUST ..... Leaking Underground Storage Tanks on Indian Land

State and tribal registered storage tank lists

UST ..... Facility and Tank Report
AST ..... Aboveground Storage Tanks
INDIAN UST ..... Underground Storage Tanks on Indian Land
FEMA UST ..... Underground Storage Tank Listing

State and tribal institutional control / engineering control registries

ENG CONTROLS ..... Engineering Control Sites
INST CONTROL ..... Institutional Control Sites

State and tribal voluntary cleanup sites

SRP ..... State Remediation Program List
VCP ..... Voluntary Cleanup, Oversight and Assistance Program Sites
INDIAN VCP ..... Voluntary Cleanup Priority Listing

State and tribal Brownfields sites

BROWNFIELDS ..... Superfund VOAP Listing

ADDITIONAL ENVIRONMENTAL RECORDS

Local Brownfield lists

US BROWNFIELDS ..... A Listing of Brownfields Sites

Local Lists of Landfill / Solid Waste Disposal Sites

DEBRIS REGION 9 ..... Torres Martinez Reservation Illegal Dump Site Locations
ODI ..... Open Dump Inventory
SWRCY ..... Recycling Facilities Listing
INDIAN ODI ..... Report on the Status of Open Dumps on Indian Lands

Local Lists of Hazardous waste / Contaminated Sites

US CDL ..... Clandestine Drug Labs

TAWC_RESP_CAPD_1DR_000278

EXECUTIVE SUMMARY

DEL SHWS ..... Deleted State Hazardous Waste Sites
PRIORITYCLEANERS ..... DCERP Remediation Sites Listing
CDL ..... Registry of Contaminated Properties
US HIST CDL ..... National Clandestine Laboratory Register

Local Lists of Registered Storage Tanks

HIST UST ..... Underground Storage Tank Database

Local Land Records

LIENS 2 ..... CERCLA Lien Information
LIENS ..... Liens Information

Records of Emergency Release Reports

HMIRS ..... Hazardous Materials Information Reporting System
SPILLS ..... State Spills

Other Ascertainable Records

RCRA NonGen / NLR ..... RCRA - Non Generators
DOT OPS ..... Incident and Accident Data
DOD ..... Department of Defense Sites
FUDS ..... Formerly Used Defense Sites
CONSENT ..... Superfund (CERCLA) Consent Decrees
ROD ..... Records Of Decision
UMTRA ..... Uranium Mill Tailings Sites
US MINES ..... Mines Master Index File
TRIS ..... Toxic Chemical Release Inventory System
TSCA ..... Toxic Substances Control Act
FTTS ..... FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
HIST FTTS ..... FIFRA/TSCA Tracking System Administrative Case Listing
SSTS ..... Section 7 Tracking Systems
ICIS ..... Integrated Compliance Information System
PADS ..... PCB Activity Database System
MLTS ..... Material Licensing Tracking System
RADINFO ..... Radiation Information Database
RAATS ..... RCRA Administrative Action Tracking System
RMP ..... Risk Management Plans
DRYCLEANERS ..... Registered Facilities List
AIRS ..... Listing of Permitted Sources
INDIAN RESERV ..... Indian Reservations
SCRD DRYCLEANERS ..... State Coalition for Remediation of Drycleaners Listing
PRP ..... Potentially Responsible Parties
US AIRS ..... Aerometric Information Retrieval System Facility Subsystem
2020 COR ACTION ..... 2020 Corrective Action Program List
COAL ASH EPA ..... Coal Combustion Residues Surface Impoundments List
COAL ASH DOE ..... Steam-Electric Plant Operation Data
EPA WATCH LIST ..... EPA WATCH LIST
US FIN ASSUR ..... Financial Assurance Information
PCB TRANSFORMER ..... PCB Transformer Registration Database

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP ..... EDR Proprietary Manufactured Gas Plants

TAWC_RESP_CAPD_1DR_000279

EXECUTIVE SUMMARY

EDR US Hist Auto Stat..... EDR Exclusive Historic Gas Stations
EDR US Hist Cleaners..... EDR Exclusive Historic Dry Cleaners

SURROUNDING SITES: SEARCH RESULTS

Surrounding sites were identified in the following databases.

Elevations have been determined from the USGS Digital Elevation Model and should be evaluated on a relative (not an absolute) basis. Relative elevation information between sites of close proximity should be field verified. Sites with an elevation equal to or higher than the target property have been differentiated below from sites with an elevation lower than the target property.
Page numbers and map identification numbers refer to the EDR Radius Map report where detailed data on individual sites can be reviewed.

Sites listed in ***bold italics*** are in multiple databases.

Unmappable (orphan) sites are not considered in the foregoing analysis.

STANDARD ENVIRONMENTAL RECORDS

State and tribal leaking storage tank lists

LUST: A listing of leaking underground storage tank site locations.

A review of the LUST list, as provided by EDR, and dated 11/02/2012 has revealed that there is 1 LUST site within approximately 0.5 miles of the target property.

Lower Elevation	Address	Direction / Distance	Map ID	Page
CITY OF WHITWELL	EAST SPRING ST, ROUTE 4	W 1/4 - 1/2 (0.328 mi.)	3	8
Current Status: 1a Completed Tank Closure				

TAWC_RESP_CAPD_1DR_000280

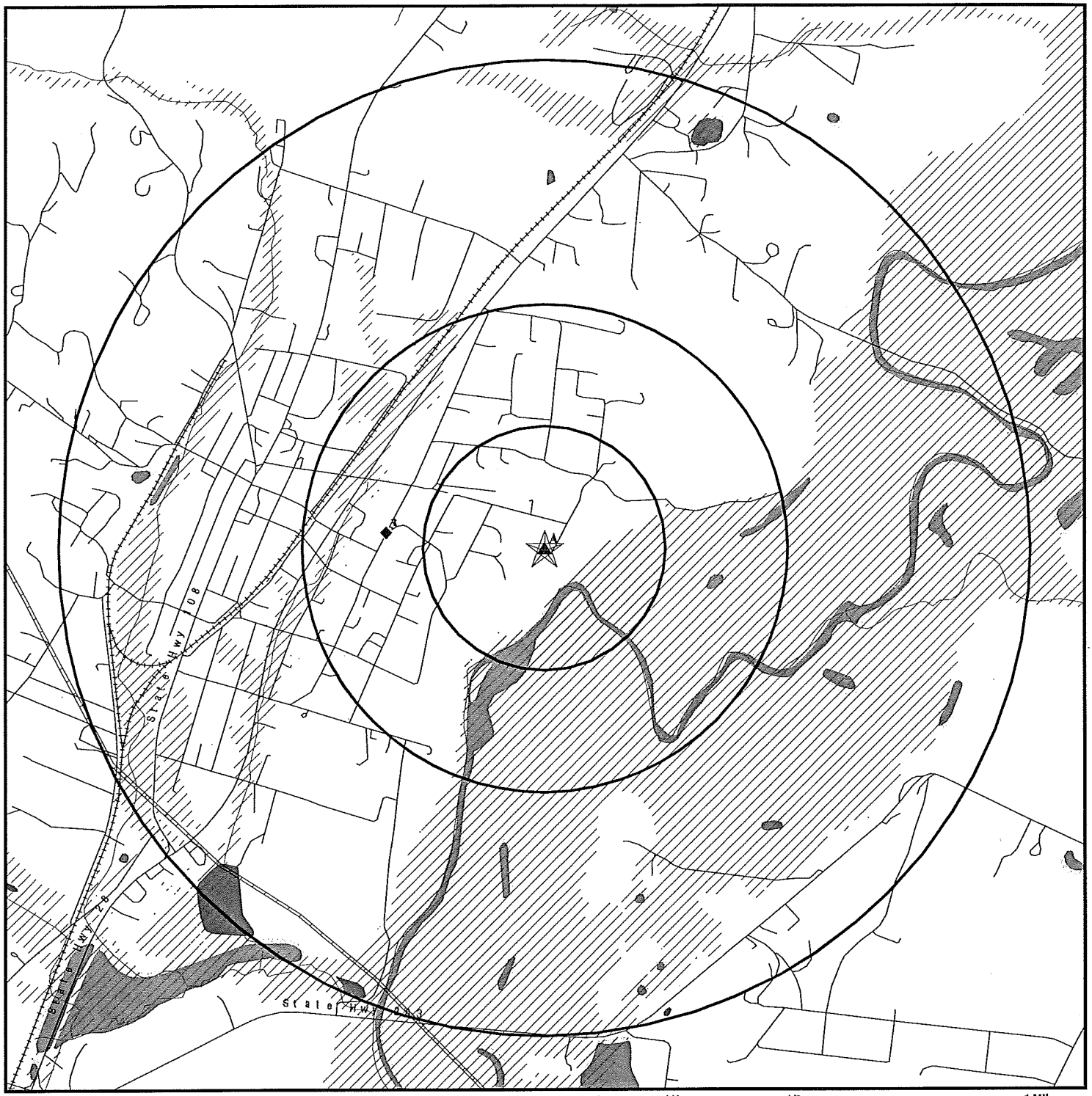
EXECUTIVE SUMMARY

Due to poor or inadequate address information, the following sites were not mapped. Count: 34 records.

Site Name	Database(s)
DON ROLLINS AMOCO	HIST UST
TENNESSEE DOT	HIST UST
RIDGE'S CONVENIENCE STORE	HIST UST
WHITWELL QUICK STOP	HIST UST
WHITWELL EXXON	UST,HIST UST
HIGHWAY 28 MARKET	UST,HIST UST
TERRY'S AMOCO	HIST UST
JR FOOD MARKET	HIST UST
MOUNTAIN MARKET	HIST UST
TERRY'S SERVICE STATION	HIST UST
LANHAM GROCERY STORE	LUST,UST,HIST UST
BILLY BOB'S BAR AND SERVICE STATIO	LUST
DON ROLLINS AMOCO	LUST
WHITWELL QUICK STOP	LUST
WHITWELL EXXON	LUST
TENN DOT	LUST
TERRY'S AMOCO	LUST
JR FOOD MKT #558	LUST
CREEK @ HWY 283, UN-NAMED TRIBUTAR	LUST
MOUNTAIN MARKET	LUST
PETE'S MARKET	UST
DON ROLLINS AMOCO	UST
TENNESSEE DOT	UST
WHITWELL QUICK STOP	UST
JR FOOD MARKET	UST
TERRY'S AMOCO	UST
MOUNTAIN MARKET	UST
REDMON CONVENIENCE STORE	UST
TERRY'S SERVICE STATION	UST
TERRY'S SERVICE STATION	UST
HOMELAND ENVIRONMENTAL SERVICES LL	RCRA-NLR
VANDERGRIFF JUNKYARD	RCRA-NLR
WHITWELL EXXON	LUST TRUST
JR FOOD MART #558	LUST TRUST

TAWC_RESP_CAPD_1DR_000281

OVERVIEW MAP - 3520388.2s



0 1/4 1/2 1 Miles

- ☆ Target Property
- ▲ Sites at elevations higher than or equal to the target property
- ◆ Sites at elevations lower than the target property
- ♟ Manufactured Gas Plants
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Oil & Gas pipelines from USGS
- 100-year flood zone
- 500-year flood zone
- National Wetland Inventory
- State Wetlands

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME: Whitwell Treatment ADDRESS: 600 N Cedar St Whitwell TN 37397 LAT/LONG: 35.1995 / 85.5087	CLIENT: Marion Environmental CONTACT: Karl Schuler INQUIRY #: 3520388.2s DATE: February 14, 2013 4:33 pm

TAWC RESP CAPD 1DR 000282

Copyright © 2013 EDR, Inc. © 2010 Tele Atlas Rel. 07/2009

DETAIL MAP - 3520388.2s

- ☆ Target Property
- ▲ Sites at elevations higher than or equal to the target property
- ◆ Sites at elevations lower than the target property
- Manufactured Gas Plants
- Sensitive Receptors
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Oil & Gas pipelines from USGS
- 100-year flood zone
- 500-year flood zone
- National Wetland Inventory
- State Wetlands

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME: Whitwell Treatment	CLIENT: Marion Environmental
ADDRESS: 600 N Cedar St Whitwell TN 37397	CONTACT: Karl Schuler INQUIRY #: 3520388.2s
LAT/LONG: 35.1995 / 85.5087	DATE: February 14, 2013 4:36 pm

TAWC_RESP_CAPD_1DR_000283

Copyright © 2013 EDR, Inc. © 2010 Tele Atlas Rel. 07/2009.

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
STANDARD ENVIRONMENTAL RECORDS								
Federal NPL site list								
NPL	1.000		0	0	0	0	NR	0
Proposed NPL	1.000		0	0	0	0	NR	0
NPL LIENS	TP		NR	NR	NR	NR	NR	0
Federal Delisted NPL site list								
Delisted NPL	1.000		0	0	0	0	NR	0
Federal CERCLIS list								
CERCLIS	0.500		0	0	0	NR	NR	0
FEDERAL FACILITY	0.500		0	0	0	NR	NR	0
Federal CERCLIS NFRAP site List								
CERC-NFRAP	0.500		0	0	0	NR	NR	0
Federal RCRA CORRACTS facilities list								
CORRACTS	1.000		0	0	0	0	NR	0
Federal RCRA non-CORRACTS TSD facilities list								
RCRA-TSDF	0.500		0	0	0	NR	NR	0
Federal RCRA generators list								
RCRA-LQG	0.250		0	0	NR	NR	NR	0
RCRA-SQG	0.250		0	0	NR	NR	NR	0
RCRA-CESQG	0.250		0	0	NR	NR	NR	0
Federal institutional controls / engineering controls registries								
US ENG CONTROLS	0.500		0	0	0	NR	NR	0
US INST CONTROL	0.500		0	0	0	NR	NR	0
LUCIS	0.500		0	0	0	NR	NR	0
Federal ERNS list								
ERNS	TP		NR	NR	NR	NR	NR	0
State- and tribal - equivalent NPL								
SHWS	1.000		0	0	0	0	NR	0
State and tribal landfill and/or solid waste disposal site lists								
SWF/LF	0.500		0	0	0	NR	NR	0
State and tribal leaking storage tank lists								
LUST	0.500		0	0	1	NR	NR	1
LUST TRUST	0.500		0	0	0	NR	NR	0
LUST_JO	0.500		0	0	0	NR	NR	0
HIST_LUST CO	0.500		0	0	0	NR	NR	0

TAWC_RESP_CAPD_1DR_000284

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
INDIAN LUST	0.500		0	0	0	NR	NR	0
State and tribal registered storage tank lists								
UST	0.250		0	0	NR	NR	NR	0
AST	0.250		0	0	NR	NR	NR	0
INDIAN UST	0.250		0	0	NR	NR	NR	0
FEMA UST	0.250		0	0	NR	NR	NR	0
State and tribal institutional control / engineering control registries								
ENG CONTROLS	0.500		0	0	0	NR	NR	0
INST CONTROL	0.500		0	0	0	NR	NR	0
State and tribal voluntary cleanup sites								
SRP	0.500		0	0	0	NR	NR	0
VCP	0.500		0	0	0	NR	NR	0
INDIAN VCP	0.500		0	0	0	NR	NR	0
State and tribal Brownfields sites								
BROWNFIELDS	0.500		0	0	0	NR	NR	0
ADDITIONAL ENVIRONMENTAL RECORDS								
Local Brownfield lists								
US BROWNFIELDS	0.500		0	0	0	NR	NR	0
Local Lists of Landfill / Solid Waste Disposal Sites								
DEBRIS REGION 9	0.500		0	0	0	NR	NR	0
ODI	0.500		0	0	0	NR	NR	0
SWRCY	0.500		0	0	0	NR	NR	0
INDIAN ODI	0.500		0	0	0	NR	NR	0
Local Lists of Hazardous waste / Contaminated Sites								
US CDL	TP		NR	NR	NR	NR	NR	0
DEL SHWS	1.000		0	0	0	0	NR	0
PRIORITYCLEANERS	0.500		0	0	0	NR	NR	0
CDL	TP		NR	NR	NR	NR	NR	0
US HIST CDL	TP		NR	NR	NR	NR	NR	0
Local Lists of Registered Storage Tanks								
HIST UST	0.250		0	0	NR	NR	NR	0
Local Land Records								
LIENS 2	TP		NR	NR	NR	NR	NR	0
LIENS	TP		NR	NR	NR	NR	NR	0
Records of Emergency Release Reports								
HMIRS	TP		NR	NR	NR	NR	NR	0

TAWC_RESP_CAPD_1DR_000285

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
SPILLS	TP		NR	NR	NR	NR	NR	0
Other Ascertainable Records								
RCRA NonGen / NLR	0.250		0	0	NR	NR	NR	0
DOT OPS	TP		NR	NR	NR	NR	NR	0
DOD	1.000		0	0	0	0	NR	0
FUDS	1.000		0	0	0	0	NR	0
CONSENT	1.000		0	0	0	0	NR	0
ROD	1.000		0	0	0	0	NR	0
UMTRA	0.500		0	0	0	NR	NR	0
US MINES	0.250		0	0	NR	NR	NR	0
TRIS	TP		NR	NR	NR	NR	NR	0
TSCA	TP		NR	NR	NR	NR	NR	0
FTTS	TP		NR	NR	NR	NR	NR	0
HIST FTTS	TP		NR	NR	NR	NR	NR	0
SSTS	TP		NR	NR	NR	NR	NR	0
ICIS	TP		NR	NR	NR	NR	NR	0
PADS	TP		NR	NR	NR	NR	NR	0
MLTS	TP		NR	NR	NR	NR	NR	0
RADINFO	TP		NR	NR	NR	NR	NR	0
FINDS	TP	1	NR	NR	NR	NR	NR	1
RAATS	TP		NR	NR	NR	NR	NR	0
RMP	TP		NR	NR	NR	NR	NR	0
DRYCLEANERS	0.250		0	0	NR	NR	NR	0
NPDES	TP	1	NR	NR	NR	NR	NR	1
AIRS	TP		NR	NR	NR	NR	NR	0
INDIAN RESERV	1.000		0	0	0	0	NR	0
SCRD DRYCLEANERS	0.500		0	0	0	NR	NR	0
PRP	TP		NR	NR	NR	NR	NR	0
US AIRS	TP		NR	NR	NR	NR	NR	0
2020 COR ACTION	0.250		0	0	NR	NR	NR	0
COAL ASH EPA	0.500		0	0	0	NR	NR	0
COAL ASH DOE	TP		NR	NR	NR	NR	NR	0
EPA WATCH LIST	TP		NR	NR	NR	NR	NR	0
US FIN ASSUR	TP		NR	NR	NR	NR	NR	0
PCB TRANSFORMER	TP		NR	NR	NR	NR	NR	0
EDR HIGH RISK HISTORICAL RECORDS								
EDR Exclusive Records								
EDR MGP	1.000		0	0	0	0	NR	0
EDR US Hist Auto Stat	0.250		0	0	NR	NR	NR	0
EDR US Hist Cleaners	0.250		0	0	NR	NR	NR	0

NOTES:

TP = Target Property

NR = Not Requested at this Search Distance

Sites may be listed in more than one database

TAWC_RESP_CAPD_1DR_000286

A1 Target Property **WHITWELL WATER PLANT**
600 N. CEDAR STREET
WHITWELL, TN 37397

NPDES **S111804917**
N/A

Site 1 of 2 in cluster A

Actual: 866 ft.

NPDES:

Permit Number:	TN0078921
Permittee Name:	Whitwell Water Plant

Permit:

Permit Number:	TN0078921
Permittee Name:	Whitwell Water Plant
County:	Marion
EFO Name:	Chattanooga
Permit Type:	WTP
Permit Action:	Active
Function1:	Official Contact
Function2:	Billing Person
Title:	Water Plant Manager
Name:	M. Dennis Long
Company:	Whitwell Water Plant
Address:	P.O. Box 610
Address2:	Not reported
City/State/Zip:	Whitwell, TN 37397
Telephone:	423 658-5615
Email:	jason_waterplant@bellsouth.net
Major Minor?:	Not reported

A2 Target Property **WHITEWELL WATER PLANT**
600 N. CEDAR STREET
WHITWELL, TN 37397

FINDS **1009318989**
N/A

Site 2 of 2 in cluster A

Actual: 866 ft.

FINDS:

Registry ID: 110024464809

Environmental Interest/Information System

US National Pollutant Discharge Elimination System (NPDES) module of the Compliance Information System (ICIS) tracks surface water permits issued under the Clean Water Act. Under NPDES, all facilities that discharge pollutants from any point source into waters of the United States are required to obtain a permit. The permit will likely contain limits on what can be discharged, impose monitoring and reporting requirements, and include other provisions to ensure that the discharge does not adversely affect water quality.

PCS (Permit Compliance System) is a computerized management information system that contains data on National Pollutant Discharge Elimination System (NPDES) permit holding facilities. PCS tracks the permit, compliance, and enforcement status of NPDES facilities.

TAWC_RESP_CAPD_1DR_000287

3
West
1/4-1/2
0.328 mi.
1731 ft.

CITY OF WHITWELL
EAST SPRING ST, ROUTE 4 BOX 300
WHITWELL, TN 37397

LUST **S107461946**
N/A

Relative:
Lower

Actual:
686 ft.

LUST:

Region:	STATE
Region Number:	3
Facility Id:	3580127
Case Number:	1
Current Status:	1a Completed Tank Closure
Product Released:	Not reported
Discovery Date:	Not reported
How Discovered:	Not reported
Cause:	Not reported
Case Manager:	WRS
Case Description:	Tank Closure.
Section:	FO
Priority:	Not reported
Consultant ID:	Not reported
Consultant Name:	Not reported
Consultant Contact:	Not reported
Consultant Contact Title:	Not reported
Consultant Contact First Name:	Not reported
Consultant Contact Last Name:	Not reported
Consultant Contact Address2:	Not reported
Consultant City:	Not reported
Consultant State:	Not reported
Consultant Telephone:	Not reported
Owner ID:	1862
Owner Name:	CITY OF WHITWELL
Owner Contact:	Chris Morrison, City Manager
Owner Contact Title:	Not reported
Owner Contact First Name:	Not reported
Owner Contact Last Name:	Not reported
Owner Address:	EAST SPRING STREET
Owner City:	Whitwell
Owner State:	TN
Owner Zip Code:	37397
Owner Telephone:	(423) 658-5151

TAWC_RESP_CAPD_1DR_000288

Count: 34 records.

ORPHAN SUMMARY

City	EDR ID	Site Name	Site Address	Zip	Database(s)
WHITWELL	1007371679	HOMELAND ENVIRONMENTAL SERVICES LL	2526 HWY 283	37397	RCRA-NLR
WHITWELL	1014401425	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	37397	RCRA-NLR
WHITWEL	S104780996	JR FOOD MART #558	HIGHWAY 28	37397	LUST TRUST
WHITWELL	S105165683	WHITWELL EXXON	13760 HIGHWAY 28, NORTH	37397	LUST TRUST
WHITWELL	S107460903	TENN DOT	SR 28 RTE 2	37397	LUST
WHITWELL	S107461896	DON ROLLINS AMOCO	HWY 108	37397	LUST
WHITWELL	S107461901	TERRY'S AMOCO	HWY 28	37397	LUST
WHITWELL	S107461908	JR FOOD MKT #558	HWY 28	37397	LUST
WHITWELL	S107461936	WHITWELL EXXON	13760 HWY 28 N.	37397	LUST
WHITWELL	S107461947	WHITWELL QUICK STOP	HWY 28	37397	LUST
WHITWELL	S107461951	MOUNTAIN MARKET	ROUTE 3, HIGHWAY 108	37397	LUST
WHITWELL	S107461960	CREEK @ HWY 283, UN-NAMED TRIBUTAR	HIGHWAY 283		LUST
WHITWELL	S107462104	BILLY BOB'S BAR AND SERVICE STATIO	ROUTE 1	37397	LUST
WHITWELL	U002097946	TENNESSEE DOT	STATE RT. 28 RTE. 2	37397	HIST UST
WHITWELL	U002101349	LANHAM GROCERY STORE	14546 HWY 28	37397	LUST,UST,HIST UST
WHITWELL	U002101393	RIDGE'S CONVENIENCE STORE	HIGHWAY 27, POWELL'S CROSS ROA	37397	HIST UST
WHITWELL	U002101395	HIGHWAY 28 MARKET	14960 HIGHWAY 28	37397	UST,HIST UST
WHITWELL	U002101404	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	37397	HIST UST
WHITWELL	U002291424	DON ROLLINS AMOCO	HIGHWAY 108	37397	HIST UST
WHITWELL	U003349775	WHITWELL EXXON	13760 HIGHWAY 28 NORTH	37397	UST,HIST UST
WHITWELL	U003608666	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AN	37397	HIST UST
WHITWELL	U003612611	TERRY'S AMOCO	HIGHWAY 28	37397	HIST UST
WHITWELL	U003612614	JR FOOD MARKET	HIGHWAY 28	37397	HIST UST
WHITWELL	U003612652	WHITWELL QUICK STOP	HIGHWAY 28	37397	HIST UST
WHITWELL	U004162662	TENNESSEE DOT	STATE RT. 28 RTE. 2	37397	UST
WHITWELL	U004162666	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AN	37397	UST
WHITWELL	U004167313	TERRY'S AMOCO	HIGHWAY 28	37397	UST
WHITWELL	U004167317	JR FOOD MARKET	HIGHWAY 28	37397	UST
POWELLS CROSSROADS	U004167354	PETE'S MARKET	205 HIGHWAY 27	37397	UST
WHITWELL	U004167361	REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	37397	UST
WHITWELL	U004167363	WHITWELL QUICK STOP	HIGHWAY 28	37397	UST
WHITWELL	U004184467	DON ROLLINS AMOCO	HIGHWAY 108	37397	UST
WHITWELL	U004184474	TERRY'S SERVICE STATION	P.O. BOX 193, INTERSATE HIGHWA	37397	UST
WHITWELL	U004184475	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	37397	UST

TAWC_RESP_CAPD_1DR_000289

EDR ZIP Code Scan Report

TAWC_RESP_CAPD_1DR_000290

** - Indicates location may or may not be in requested radius. Site has not been assigned a latitude/longitude coordinate. Further review recommended.

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
37397	1009656059	110027604028	VALLEY VIEW OF WHITWELL		**		TN	FINDS
37397	1009699886	110027646180	JR FOOD MARKET		**		TN	FINDS
37397	1009734854	110026387283	WHITWELL SCHOOL		**	WHITWELL	TN	FINDS
37397	1009766331	110027772319	RACEWAY # 739		**		TN	FINDS
37397	1009785795	110027757504	CASTLE S MIDGET GROCERY, INC.		**		TN	FINDS
37397	1009695077	110027628315	TERRY S SERVICE STATION		**		TN	FINDS
37397	1009666906	110027677743	ROY S STOP-N-GO		**		TN	FINDS
37397	1009660303	110027650361	TENNESSEE DOT		**		TN	FINDS
37397	1009657397	110027680757	WHITWELL EXXON		**		TN	FINDS
37397	1009657398	110027680784	WHITWELL QUICK STOP		**		TN	FINDS
37397	1009695073	110027628217	TERRY S AMOCO		**		TN	FINDS
37397	1009694155	110027679493	GARRETT S GROCERY		**		TN	FINDS
37397	1009661272	110027678895	GRACIE HOLLOWAY		**		TN	FINDS
37397	1009769290	110027769886	RIDGE S CONVENIENCE STORE		**		TN	FINDS
37397	1009695078	110027628351	TERRY S SERVICE STATION		**		TN	FINDS
37397	1009657708	110027635806	DON ROLLINS AMOCO		**		TN	FINDS
37397	1009773218	110027742067	MC S CARTWRIGHT GROCERY		**		TN	FINDS
37397	1009663112	110027684744	MOUNTAIN MARKET		**		TN	FINDS
37397	1009663928	110027662358	REDMON CONVENIENCE STORE		**		TN	FINDS
37397	1009657842	110027696688	HIGHWAY 28 MARKET		**		TN	FINDS
37397	1009693824	110027722800	LANHAM S GROCERY STORE		**		TN	FINDS
37397	1009657395	110027680677	WHITWELL AMOCO		**		TN	FINDS
37397	1009733188	110027729929	PAUL TURNER		**		TN	FINDS
37397	1009708840	110025998302	PINE HILL SCHOOL		**	WHITWELL	TN	FINDS
37397	1009701206	110027677887	THRESSA ANN MEARS		**		TN	FINDS
37397	1009680190	110025682955	VICTORIA SCHOOL		**	WHITWELL	TN	FINDS
37397	1009765411	110027724595	CITY OF WHITWELL		**		TN	FINDS
37397	1009657396	110027680702	WHITWELL BP FOOD MART		**		TN	FINDS
37397	S107462104	3770025	BILLY BOB'S BAR AND SERVICE STATION	ROUTE 1	**	WHITWELL	TN	LUST
37397	S107461937	3580113	ROY'S STOP-N-GO	ROUTE 1 MT CALVARY RD	**	WHITWELL	TN	LUST
37397	1015718793			RR 1	**	WHITWELL	TN	EDR Historical Auto Stations
37397	1015717179			RR 1 BOX 382A	**	WHITWELL	TN	EDR Historical Auto Stations
37397	U004167355		ROY'S STOP-N-GO	RT. 1 MT. CALVARY ROAD	**	WHITWELL	TN	UST
37397	U003612647	3-580113	ROY'S STOP-N-GO	RT. 1 MT. CALVARY ROAD	**	WHITWELL	TN	HIST UST
37397	S111806994		SEVEN SPRINGS STONE - ENGLISH COVE	2210 HIGHWAY 108		WHITWELL	TN	NPDES
37397	S111806935		SEVEN SPRINGS STONE - HIGHWAY 108 (	2210 HIGHWAY 108		WHITWELL	TN	NPDES
37397	U004167365		PAUL TURNER	5958 HIGHWAY 108		WHITWELL	TN	LUST, UST
37397	U003612654	3-580134	PAUL TURNER	5958 HIGHWAY 108		WHITWELL	TN	HIST UST
37397	1008016663	110012855311	GRIFFITH CREEK UTILITY DIST	6684 HIGHWAY 108		WHITWELL	TN	FINDS
37397	U004184467		DON ROLLINS AMOCO	HIGHWAY 108	**	WHITWELL	TN	UST
37397	U002291424	3-580021	DON ROLLINS AMOCO	HIGHWAY 108	**	WHITWELL	TN	HIST UST
37397	S107461896	3580021	DON ROLLINS AMOCO	HWY 108	**	WHITWELL	TN	LUST
37397	1015200584			130 HIGHWAY 27		WHITWELL	TN	EDR Historical Auto Stations
37397	1015310857			204 HIGHWAY 27		WHITWELL	TN	EDR Historical Auto Stations
37397	U004167354		PETE'S MARKET	205 HIGHWAY 27	**	POWELLS CROSSROADS	TN	UST
37397	U002101393	3-580112	RIDGE'S CONVENIENCE STORE	HIGHWAY 27, POWELL'S CROSS ROAD	**	WHITWELL	TN	HIST UST
37397	1015205215			13115 HIGHWAY 28		WHITWELL	TN	EDR Historical Auto Stations
37397	U004167369		ROBERTS SERVICE CENTER - VIOLET TEI	13115 HIGHWAY 28		WHITWELL	TN	LUST, UST
37397	U002101408	3-580148	ROBERTS SERVICE CENTER	13115 HIGHWAY 28		WHITWELL	TN	HIST UST
37397	U003378330	3-580121	RACEWAY #739 RACETRAC PETROLEUM	13150 HIGHWAY 28		WHITWELL	TN	HIST UST, AIRS, UST
37397	U002101363	3-580034	CASTLE'S MIDGET GROCERY, INC.	13563 HIGHWAY 28		WHITWELL	TN	HIST UST, LUST TRUST, AIRS, LUST, UST
37397	S107461902	3580034	CASTLE MIDGET GROCERY	13563 HWY 28 P O BOX 4302		WHITWELL	TN	LUST
37397	1015215855			13760 HIGHWAY 28		WHITWELL	TN	EDR Historical Auto Stations
37397	U003349775	3-580109	WHITWELL EXXON	13760 HIGHWAY 28 NORTH	**	WHITWELL	TN	HIST UST, UST
37397	S107461936	3580109	WHITWELL EXXON	13760 HWY 28 N.	**	WHITWELL	TN	LUST
37397	U004157696		VALLEY VIEW SENIOR LIVING	13960 HIGHWAY 28		WHITWELL	TN	UST
37397	U002101349	3-580005	LANHAM'S GROCERY STORE	14546 HIGHWAY 28	**	WHITWELL	TN	HIST UST, LUST, UST
37397	U002101395	3-580116	HIGHWAY 28 MARKET	14960 HIGHWAY 28	**	WHITWELL	TN	HIST UST, UST
37397	U004167363		WHITWELL QUICK STOP	HIGHWAY 28	**	WHITWELL	TN	UST
37397	U004167313		TERRY'S AMOCO	HIGHWAY 28	**	WHITWELL	TN	UST
37397	S104780996	3580044	JR FOOD MART #558	HIGHWAY 28	**	WHITWEL	TN	LUST TRUST
37397	U003612652	3-580129	WHITWELL QUICK STOP	HIGHWAY 28	**	WHITWELL	TN	HIST UST

EDR ZIP Code Scan Report

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
37397	U003612614	3-580044	JR FOOD MARKET	HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	U003612611	3-580033	TERRY'S AMOCO	HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	U004167317		JR FOOD MARKET	HIGHWAY 28	**	WHITWELL	TN	UST
37397	S107461908	3580044	JR FOOD MKT #558	HWY 28	**	WHITWELL	TN	LUST
37397	1004596626	110009787454	CASTLE COIN LAUNDRY	HWY 28	**	WHITWELL	TN	FINDS
37397	S107461947	3580129	WHITWELL QUICK STOP	HWY 28	**	WHITWELL	TN	LUST
37397	S107858990		CASTLE'S COIN LAUNDRY	HWY 28	**	WHITWELL	TN	NPDES
37397	S107461901	3580033	TERRY'S AMOCO	HWY 28	**	WHITWELL	TN	LUST
37397	S107460903	0580084	TENN DOT	SR 28 RTE 2	**	WHITWELL	TN	LUST
37397	S105165683	3580109	WHITWELL EXXON	13760 HIGHWAY 28, NORTH	**	WHITWELL	TN	LUST TRUST
37397	U003186409	3-580154	WHITWELL BP SUNSHINE #241	145 HIGHWAY 283 EAST		WHITWELL	TN	HIST UST, UST
37397	S109539074		SUNSHINE FOOD 241	145 HIGHWAY 283 EAST	**	WHITWELL	TN	AIRS
37397	1007371679	TNR000018085	HOMELAND ENVIRONMENTAL SERVICES	2526 HWY 283	**	WHITWELL	TN	RCRA-NonGen
37397	1007461063	110017774960	HOMELAND ENVIRONMENTAL SERVICES	2526 HWY 283	**	WHITWELL	TN	FINDS
37397	1015376918			2673 HIGHWAY 283	**	WHITWELL	TN	EDR Historical Auto Stations
37397	U004184465		AMOCO	283	**	WHITWELL	TN	LUST, UST
37397	1000918340	110006121473	MCHONE TRUCKING CO.	ROUTE 3 BOX 344	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	U003612658	3-580149	THRESSA ANN MEARS	RT. 3 BOX 396	**	WHITWELL	TN	HIST UST
37397	U004167370		THRESSA ANN MEARS	RT. 3 BOX 396	**	WHITWELL	TN	UST
37397	U004184475		MOUNTAIN MARKET	RT. 3 HIGHWAY 108	**	WHITWELL	TN	UST
37397	U002101404	3-580139	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	**	WHITWELL	TN	HIST UST
37397	S111800752		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800754		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800751		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800753		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800755		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S107461951	3580139	MOUNTAIN MARKET	ROUTE 3, HIGHWAY 108	**	WHITWELL	TN	LUST
37397	S107461955	3580149	THRESSA ANN MEARS	RT 3, BOX 396	**	WHITWELL	TN	LUST
37397	1000915826	110006120786	TATE'S CABINET SHOP	RT. 4 BOX 43	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	92271462			RT 5 BOX 235	**	WHITWELL	TN	ERNS
37397	1000919432	110008131789	LOFTY TRUCKING/WILLIAM N	??	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	S111803823		TRIPLE A CHICKS	8240 R. A. GRIFFITH HWY		WHITWELL	TN	NPDES
37397	S111805344		TRIPLE A CHICKS	8240 R. A. GRIFFITH HWY		WHITWELL	TN	NPDES
37397	S111805310		PERKY CHICKEN FARM	2918 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	S111803856		COOKSTON FARMS	4391 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	S111805171		COOKSTON FARMS	4391 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	1015367815			255 ANGELA DR		WHITWELL	TN	EDR Historical Auto Stations
37397	1006715721	110009785884	BIG FORK MINING COMPANY	AREA #15	**	WHITWELL	TN	FINDS
37397	1006811606	110014439269	HOMELAND ENVIRONMENTAL SERVICES	436 BAKER LN		WHITWELL	TN	FINDS, RCRAInfo-LQG
37397	S111797978		BALL DIAMOND DRIVE OVER MILL CREEK	BALL DIAMOND DRIVE IN PALMER	**	WHITWELL	TN	NPDES
37397	U004167542		MC'S CARTWRIGHT GROCERY	BOX 228 HIGHWAY 28	**	WHITWELL	TN	UST
37397	U003612799	3-770035	MC'S CARTWRIGHT GROCERY	BOX 228 HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	S107462111	3770035	MC'S CARTWRIGHT GROCERY	BOX 228 HWY 28	**	WHITWELL	TN	LUST
37397	U004184474		TERRY'S SERVICE STATION	P.O. BOX 193, INTERSATE HIGHWAY 108 /	**	WHITWELL	TN	UST
37397	U004162666		TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AND 28	**	WHITWELL	TN	UST
37397	U003608666	0-580111	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AND 28	**	WHITWELL	TN	HIST UST
37397	S110729599			338 W CARTWRIGHT CUTTHROUGH		WHITWELL	TN	CDL
37397	S111808345		WHITWELL CARTWRIGHT LOOP WATER L	CARTWRIGHT LOOP AND CARTWRIGHT L	**	WHITWELL	TN	NPDES
37397	1009318989	110024464809	WHITEWELL WATER PLANT	600 N. CEDAR STREET	A, North, 0 - 1/8	WHITWELL	TN	FINDS
37397	1014031714		WHITEWELL WATER PLANT	600 N. CEDAR STREET		WHITWELL	TN	RMP
37397	S111804917		WHITWELL WATER PLANT	600 N. CEDAR STREET	A, North, 0 - 1/8	WHITWELL	TN	NPDES
37397	S108858398		TRI-STATE CONCRETE, LLC	720 CHERI CIRCLE		WHITWELL	TN	AIRS, NPDES
37397	1009443433	110024569974	TRI STATE CONCRETE, LLC	720 CHERI CIRCLE		WHITWELL	TN	FINDS
37397	1015501682			450 CONDRA RD		WHITWELL	TN	EDR Historical Auto Stations
37397	1005498491	110006802326	TN CONSOLIDATED COAL CO.	DAUS MOUNTAIN STRIP #2	**	WHITWELL	TN	FINDS
37397	S111804270		TCC - DAUS MTN. STRIP MINE 2 - TN0054(	DAUS MOUNTAIN STRIP #2	**	DAUS	TN	NPDES
37397	S111804238		TENNESSEE CONSOLIDATED COAL COMI	DAUS MOUNTAIN STRIP MINE 1	**	WHITWELL	TN	NPDES
37397	U002017228	3-580127	CITY OF WHITWELL	RT.4 EAST SPRING ST.		WHITWELL	TN	HIST UST
37397	U004167362		CITY OF WHITWELL	RT.4 EAST SPRING ST.		WHITWELL	TN	UST
37397	1015736470	TND000742775	NORTH AMERICAN ENVIRONMENT	251A FRANCIS SPRINGS RD	**	WHITWELL	TN	CERCLIS-NFRAP
37397	S111798013		HARKLEROAD PROPERTY	298 E. GEORGIA AVENUE		WHITWELL	TN	NPDES
37397	1015132349			10265 RA GRIFFITH HWY		WHITWELL	TN	EDR Historical Auto Stations
37397	S111805311		T & L CHICKS FARM	8020 R.A. GRIFFITH HIGHWAY		WHITWELL	TN	NPDES
37397	S111803801		T & L CHICKS FARM	8020 R.A. GRIFFITH HIGHWAY		WHITWELL	TN	NPDES
37397	U002101400	3-580126	REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	**	WHITWELL	TN	HIST UST, LUST
37397	U004167361		REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	**	WHITWELL	TN	UST
37397	S107461945	3580126	REDMON CONVENIENCE STORE	9349 GRIFFITH HWY, OR EAST VALLEY R(	**	WHITWELL	TN	LUST

TAWC_RESP_CAPD_1DR_000291

EDR ZIP Code Scan Report

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
37397	S111808562		POWELLS CROSSROADS WATERLINE EX	SR-27 IN POWELL CROSSROADS	**	WHITWELL	TN	NPDES
37397	S111796825		POWELLS CROSSROADS WATERLINE EX	SR-27 IN POWELL CROSSROADS	**	WHITWELL	TN	NPDES
37397	U003612660	3-580153	GRACIE HOLLOWAY	125 WEST INDIANA AVENUE		WHITWELL	TN	HIST UST
37397	U004167372		GRACIE HOLLOWAY	125 WEST INDIANA AVENUE		WHITWELL	TN	LUST, UST
37397	S111792438		JOHN SHELLY PIPE REPLACEMENT	INMAN ROAD	**	WHITWELL	TN	NPDES
37397	1004596588	110006796351	RIVER LANDING CONDOMINIUM, INC	JAMES LEDFORD		WHITWELL	TN	FINDS
37397	S111804252		TENNESSEE CONSOLIDATED COAL COMI	KELLEY CREEK STRIP MINE #1	**	WHITWELL	TN	NPDES
37397	S111804665		TENNESSEE CONSOLIDATED COAL COMI	KELLEY CREEK STRIP MINE #3	**	WHITWELL	TN	NPDES
37397	1009706278	110025947162	CROSSROADS ELEMENTARY SCHOOL	165 KETNER COVE ROAD		WHITWELL	TN	FINDS
37397	S111804193		TENNESSEE CONSOLIDATED COAL COMI	LAMB GULF 1	**	WHITWELL	TN	NPDES
37397	1015295455			195 LYNN LN		WHITWELL	TN	EDR Historical Auto Stations
37397	S111807528		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	S111803797		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	S111805285		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	1011468341	110036725238	WHITWELL MIDDLE SCHOOL	1130 MAIN ST		WHITWELL	TN	FINDS
37397	1014948962		FORMER WHITWELL MIDDLE SCHOOL	1130 NORTH MAIN STREET		WHITWELL	TN	US BROWNFIELDS
37397	1015360692			248 MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	1015517921			491 MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	1015517958			491 S MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	S111986831		DOUJI PAINT AND BODY SHOP	491 SOUTH MAIN STREET		WHITWELL	TN	AIRS
37397	1005848223	110010130125	VALLEY VIEW OF WHITWELL	101 NORTH MAPLE ST		WHITWELL	TN	FINDS
37397	1001514357	3-580157	VALLEY VIEW OF WHITWELL	101 NORTH MAPLE ST.		WHITWELL	TN	HIST UST
37397	S107861364		VALLEY VIEW OF WHITWELL STP	101 NORTH MAPLE STREET		WHITWELL	TN	NPDES
37397	S111802833		WHITWELL MEMORIAL FUNERAL HOME, I	795 MORRISON SPIRNGS ROAD		WHITWELL	TN	NPDES
37397	S111803150		MULLINS COVE SITE WASTEWATER DISP	12522 MULLINS COVE ROAD		WHITWELL	TN	NPDES
37397	S111803785		B & W TAYLOR FARM	4250 OLD DUNLAP ROAD		WHITWELL	TN	NPDES
37397	S111805170		B & W TAYLOR FARM	4250 OLD DUNLAP ROAD		WHITWELL	TN	NPDES
37397	1014837180	110041680810	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	**	WHITWELL	TN	FINDS
37397	1014401425	TNR000029504	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	**	WHITWELL	TN	RCRA-NonGen
37397	1015703977			OLD HIGHWAY 28	**	WHITWELL	TN	EDR Historical Auto Stations
37397	S111802282		SR-283, BRIDGE AND APPROACHES OVEI	SR-283 OVER KELLY CREEK	**	WHITWELL	TN	NPDES
37397	S111825089		SR-283, BRIDGE AND APPROACHES OVEI	SR-283 OVER KELLY CREEK	**	WHITWELL	TN	NPDES
37397	1004597690	110001857205	TENNESSEE CONSOLIDATED COAL CO.	1000 POCKET ROAD		WHITWELL	TN	FINDS
37397	S111314991		TENNESSEE CONSOLIDATED COAL CO.	1000 POCKET ROAD		WHITWELL	TN	AIRS, NPDES
37397	1015218296			1399 POCKET RD		WHITWELL	TN	EDR Historical Auto Stations
37397	S111794013		COLONIAL PIPELINE LINE 19, POCKET CR	POCKET CREEK ROAD, MARION COUNTY	**	WHITWELL	TN	NPDES
37397	1005498506	110009788177	TN CONSOLIDATED COAL CO.	PREPARATION PLANT	**	WHITWELL	TN	FINDS
37397	S111803830		K & E FARM	180 RED LN		WHITWELL	TN	NPDES
37397	S111805160		K & E FARM	180 RED LN		WHITWELL	TN	NPDES
37397	1000405154	110008121415	SOUTH CENTRAL BELL WHWLTNMA	S SIDE SPRING ST	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	S107461946	3580127	CITY OF WHITWELL	EAST SPRING ST, ROUTE 4 BOX 300	3, WNW, 1/4 - 1/2	WHITWELL	TN	LUST
37397	S111808728		NEW RETAIL STORE	STATE ROAD 283	**	WHITWELL	TN	NPDES
37397	U004162662		TENNESSEE DOT	STATE RT. 28 RTE. 2	**	WHITWELL	TN	UST
37397	U002097946	0-580084	TENNESSEE DOT	STATE RT. 28 RTE. 2	**	WHITWELL	TN	HIST UST
37397	1015234694			149 TATE LN		WHITWELL	TN	EDR Historical Auto Stations
37397	1011468342	110036725318	WHITWELL ELEMENTARY	150 TIGER TRL	**	WHITWELL	TN	FINDS
37397	1008252471	110021444365	WHITWELL HIGH SCHOOL	200 TIGER TR	**	WHITWELL	TN	FINDS
37397	1014836614	110041534603	WHITWELL MEDICAL CENTER	UNKNOWN	**	WHITWELL	TN	FINDS
37397	1014837471	110041436005	MATTHEWS	UNKNOWN	**	WHITWELL	TN	FINDS
37397	U004167347		WHITWELL AMOCO	UNKNOWN	**	WHITWELL	TN	UST
37397	U003612639	3-580092	WHITWELL AMOCO	UNKNOWN	**	WHITWELL	TN	HIST UST
37397	S111802831		HARDEE'S OF WHITWELL (OWNED BY J&/	12075 VALLEY VIEW HIGHWAY		WHITWELL	TN	NPDES
37397	S110169818		GARRETT'S GROCERY	7549 VALLEY VIEW HIGHWAY		WHITWELL	TN	LUST
37397	U004184470		GARRETT'S GROCERY	7761 VALLEY VIEW HIGHWAY		WHITWELL	TN	UST
37397	U002101373	3-580058	GARRETT'S GROCERY	7761 VALLEY VIEW HIGHWAY		WHITWELL	TN	HIST UST, LUST
37397	1015636184			7999 VALLEY VIEW HWY		WHITWELL	TN	EDR Historical Auto Stations
37397	S111803819		A & L FARM	275 VANDERGRIFF ROAD		WHITWELL	TN	NPDES
37397	S111805184		A & L FARM	275 VANDERGRIFF ROAD		WHITWELL	TN	NPDES
37397	U002101347	3-580001	AMOCO	283 WHITWELL	**	WHITWELL	TN	HIST UST, LUST
37397	S111808221		WHITWELL SEWER SYSTEM - PROJECT A	WHITWELL	**	WHITWELL	TN	NPDES
37397	S111801328		WHITWELL SEWER SYSTEM - PROJECT A	WHITWELL	**	WHITWELL	TN	NPDES
37397	S111804492		HARDEE'S OF WHITWELL	WHITWELL..	**	WHITWELL	TN	NPDES
37397	S111805423		HARDEE'S OF WHITWELL	WHITWELL..	**	WHITWELL	TN	NPDES

TAWC_RESP_CAPD_1DR_000292

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

To maintain currency of the following federal and state databases, EDR contacts the appropriate governmental agency on a monthly or quarterly basis, as required.

Number of Days to Update: Provides confirmation that EDR is reporting records that have been updated within 90 days from the date the government agency made the information available to the public.

STANDARD ENVIRONMENTAL RECORDS

Federal NPL site list

NPL: National Priority List

National Priorities List (Superfund). The NPL is a subset of CERCLIS and identifies over 1,200 sites for priority cleanup under the Superfund Program. NPL sites may encompass relatively large areas. As such, EDR provides polygon coverage for over 1,000 NPL site boundaries produced by EPA's Environmental Photographic Interpretation Center (EPIC) and regional EPA offices.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

NPL Site Boundaries

Sources:

EPA's Environmental Photographic Interpretation Center (EPIC)
Telephone: 202-564-7333

EPA Region 1
Telephone 617-918-1143

EPA Region 6
Telephone: 214-655-6659

EPA Region 3
Telephone 215-814-5418

EPA Region 7
Telephone: 913-551-7247

EPA Region 4
Telephone 404-562-8033

EPA Region 8
Telephone: 303-312-6774

EPA Region 5
Telephone 312-886-6686

EPA Region 9
Telephone: 415-947-4246

EPA Region 10
Telephone 206-553-8665

Proposed NPL: Proposed National Priority List Sites

A site that has been proposed for listing on the National Priorities List through the issuance of a proposed rule in the Federal Register. EPA then accepts public comments on the site, responds to the comments, and places on the NPL those sites that continue to meet the requirements for listing.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

NPL LIENS: Federal Superfund Liens

Federal Superfund Liens. Under the authority granted the USEPA by CERCLA of 1980, the USEPA has the authority to file liens against real property in order to recover remedial action expenditures or when the property owner received notification of potential liability. USEPA compiles a listing of filed notices of Superfund Liens.

Date of Government Version: 10/15/1991
Date Data Arrived at EDR: 02/02/1994
Date Made Active in Reports: 03/30/1994
Number of Days to Update: 56

Source: EPA
Telephone: 202-564-4267
Last EDR Contact: 08/15/2011
Next Scheduled EDR Contact: 11/28/2011
Data Release Frequency: No Update Planned

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Federal Delisted NPL site list

DELISTED NPL: National Priority List Deletions

The National Oil and Hazardous Substances Pollution Contingency Plan (NCP) establishes the criteria that the EPA uses to delete sites from the NPL. In accordance with 40 CFR 300.425.(e), sites may be deleted from the NPL where no further response is appropriate.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

Federal CERCLIS list

CERCLIS: Comprehensive Environmental Response, Compensation, and Liability Information System

CERCLIS contains data on potentially hazardous waste sites that have been reported to the USEPA by states, municipalities, private companies and private persons, pursuant to Section 103 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). CERCLIS contains sites which are either proposed to or on the National Priorities List (NPL) and sites which are in the screening and assessment phase for possible inclusion on the NPL.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/28/2012
Date Made Active in Reports: 01/07/2013
Number of Days to Update: 40

Source: EPA
Telephone: 703-412-9810
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

FEDERAL FACILITY: Federal Facility Site Information listing

A listing of National Priority List (NPL) and Base Realignment and Closure (BRAC) sites found in the Comprehensive Environmental Response, Compensation and Liability Information System (CERCLIS) Database where EPA Federal Facilities Restoration and Reuse Office is involved in cleanup activities.

Date of Government Version: 07/31/2012
Date Data Arrived at EDR: 10/09/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 72

Source: Environmental Protection Agency
Telephone: 703-603-8704
Last EDR Contact: 01/11/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

Federal CERCLIS NFRAP site List

CERCLIS-NFRAP: CERCLIS No Further Remedial Action Planned

Archived sites are sites that have been removed and archived from the inventory of CERCLIS sites. Archived status indicates that, to the best of EPA's knowledge, assessment at a site has been completed and that EPA has determined no further steps will be taken to list this site on the National Priorities List (NPL), unless information indicates this decision was not appropriate or other considerations require a recommendation for listing at a later time. This decision does not necessarily mean that there is no hazard associated with a given site; it only means that, based upon available information, the location is not judged to be a potential NPL site.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/28/2012
Date Made Active in Reports: 01/07/2013
Number of Days to Update: 40

Source: EPA
Telephone: 703-412-9810
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

Federal RCRA CORRACTS facilities list

CORRACTS: Corrective Action Report

CORRACTS identifies hazardous waste handlers with RCRA corrective action activity.

Date of Government Version: 08/19/2011
Date Data Arrived at EDR: 08/31/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 132

Source: EPA
Telephone: 800-424-9346
Last EDR Contact: 02/08/2013
Next Scheduled EDR Contact: 05/27/2013
Data Release Frequency: Quarterly

Federal RCRA non-CORRACTS TSD facilities list

RCRA-TSDF: RCRA - Treatment, Storage and Disposal

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Transporters are individuals or entities that move hazardous waste from the generator offsite to a facility that can recycle, treat, store, or dispose of the waste. TSDFs treat, store, or dispose of the waste.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

Federal RCRA generators list

RCRA-LQG: RCRA - Large Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Large quantity generators (LQGs) generate over 1,000 kilograms (kg) of hazardous waste, or over 1 kg of acutely hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

RCRA-SQG: RCRA - Small Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Small quantity generators (SQGs) generate between 100 kg and 1,000 kg of hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

RCRA-CESQG: RCRA - Conditionally Exempt Small Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Conditionally exempt small quantity generators (CESQGs) generate less than 100 kg of hazardous waste, or less than 1 kg of acutely hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

minutes East, ninety-one and fifteen hundredths (91.15) feet to a stake; thence North Forty-six (46) degrees, ten minutes (10) East, sixteen and twenty five hundredths (16.25) feet to a stake in the Southwest property line of Tract No. 4 described herein at a point South forty-four (44) degrees, twenty-two (22) minutes East, twenty-one and eighteen hundredths (21.18) feet from the West corner of said Tract No. 4.

We, covenant thatgwe are lawfully seized and possessed of the above real estate described, have full power and authority to sell and convey the same, and that the said property is free, clear and unencumbered.

IN TESTIMONY WHEREOF, we have hereto set our hand and seal this the 31 day of May, 1958.

E. A. GRASON
E. A. Grayson, Grantor

MYRTLE H. GRAYSON
Myrtle H. Grayson, Grantor

STATE OF TENNESSEE

COUNTY OF MARION

Personally appeared before me, the undersigned authority E. A. Grayson and wife, Myrtle H. Grayson, to me known to be the persons described in and who executed the foregoing instrument, and who acknowledged that they executed the same as their free act and deed.

This the 30 day of May, 1958.

MAX CONDRA
NOTARY PUBLIC

NOTARIAL SEAL:
My com expires: Not stated.

Received for record June 9, 1958, at 8:01 a.m. and recorded same day.

Faye Smith REG.

RIGHT OF WAY DEED

W. J. PARKER, ET UX

TO

STATE OF TENNESSEE

RIGHT OF WAY DEED

KNOW ALL MEN BY THESE PRESENTS, T AT we, W. J. Parker and wife, Ida Parker, have bargained and sold, and by these presents do transfer and convey unto the State of Tennessee for the use and benefit of the Department of Highways and public works, as a right of way for a public highway between Whiteside and Haletown, being a section of State Highway No. 134, known as Project SAP 795-B, the land described below, located by a survey heretofore made and staked out, and shown on plans on file in the office of the Department of Highways and public Works at Nashville, Tennessee, and in the office of the County Judge of the hereinafter mentioned county. Said land hereby conveyed is located in the Civil District of Marion County, Tennessee, and the description of the same with reference to said survey and as shown on said plans is as follows:

A strip of land extending from Survey Stateion 348 + 28 at the boundary line of the lands of Grimes to Station 350+ 14 at the boundary line of the lands of Dyer and Leiderman 186 feet long, and bounded

TAWC_RESP_CAPD_1DR_000425

APPENDIX C

SITE PHOTOGRAPHS

MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
1	02/19/13

Description:

Photo of treatment plant looking east across facility.

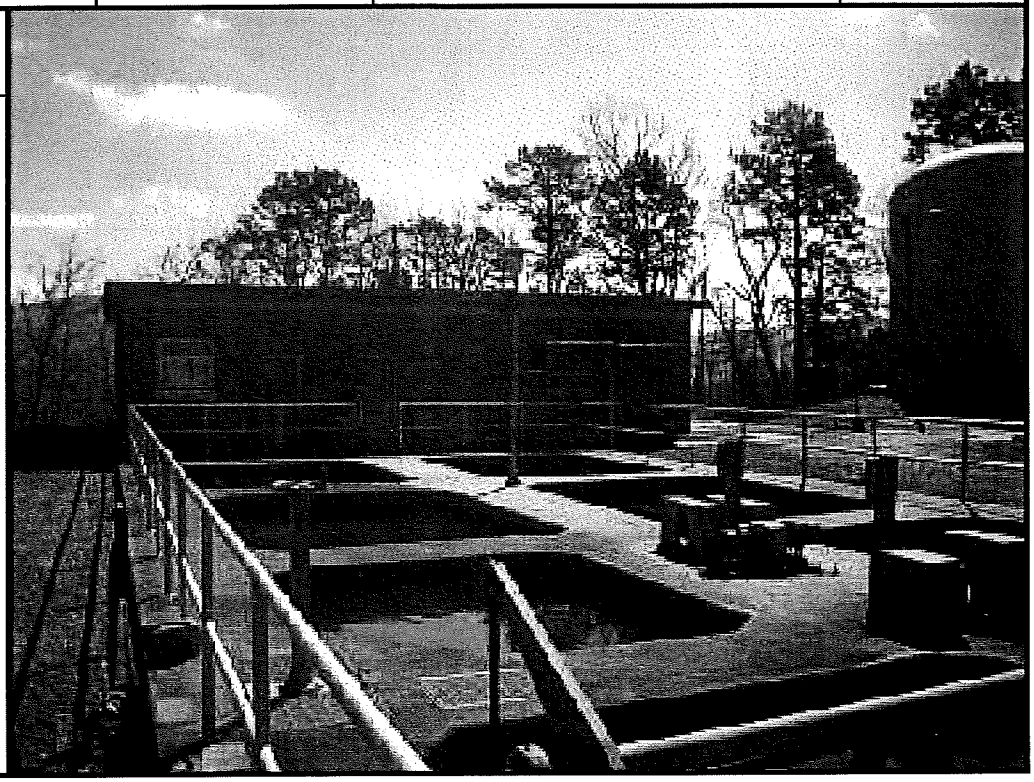
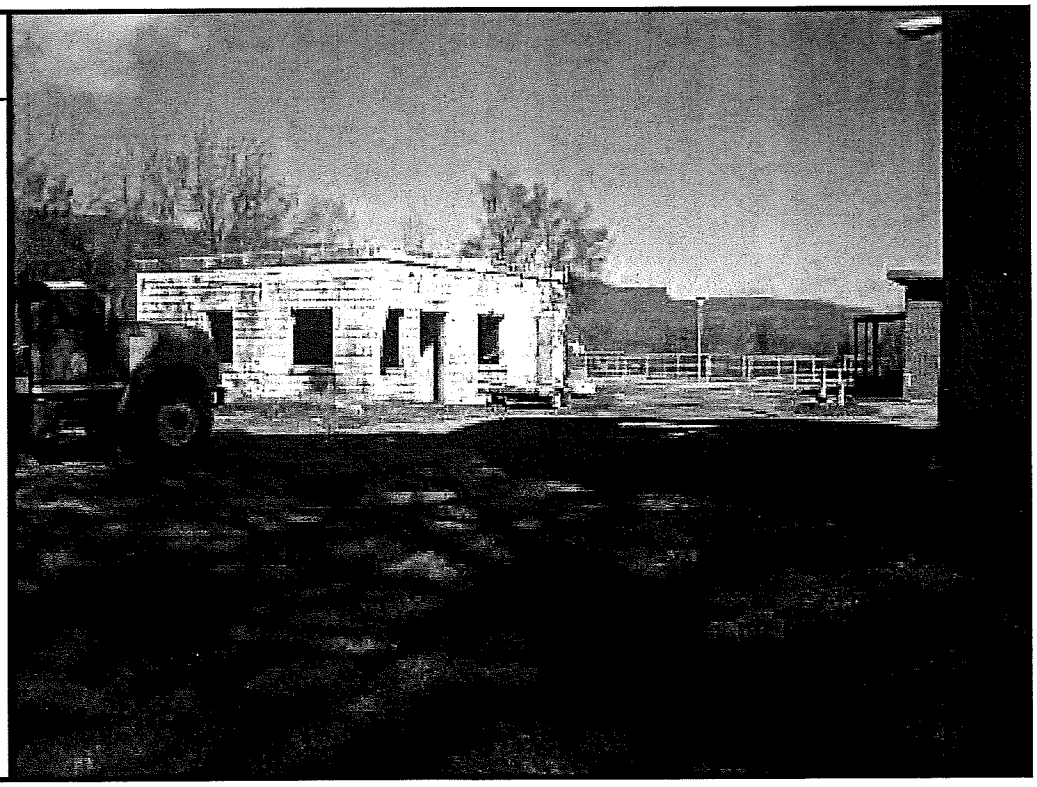


Photo No.	Date:
2	02/19/13

Description:

Photo of plant looking north across facility.



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
3	02/19/13

Description:

Photo of water tanks looking west.

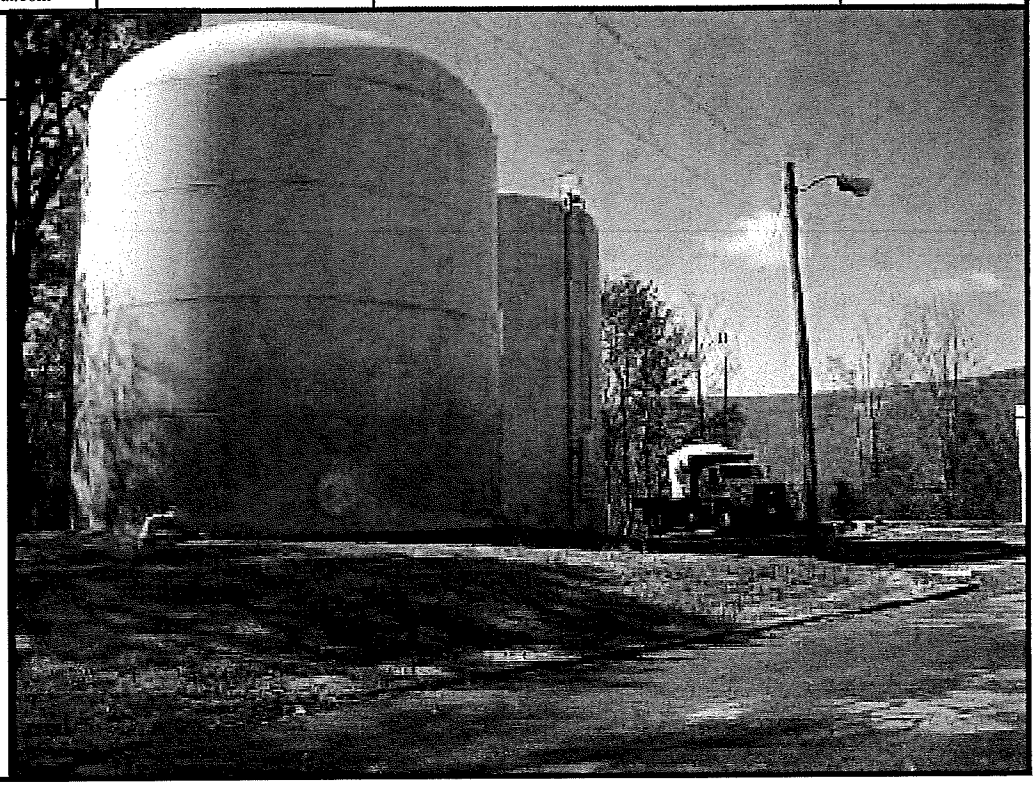
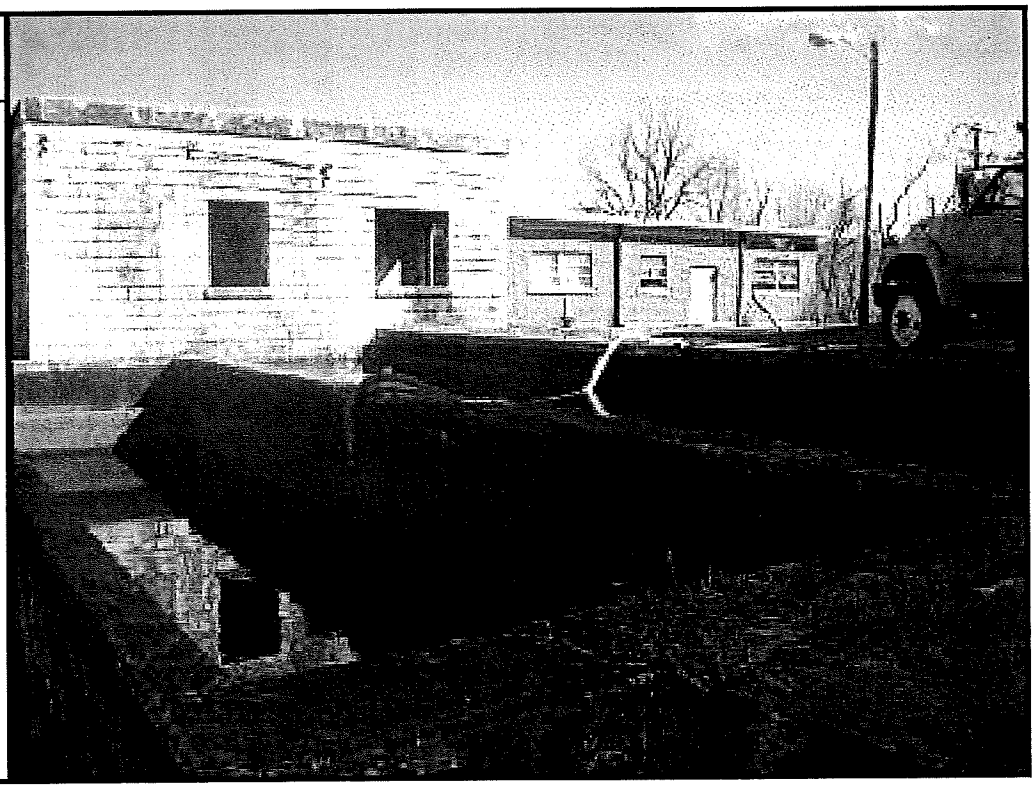


Photo No.	Date:
4	02/19/13

Description:

Photo of old treatment plant and newer plant bulidings.



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
5	02/19/13

Description:

Photo of water treatment pits looking north.

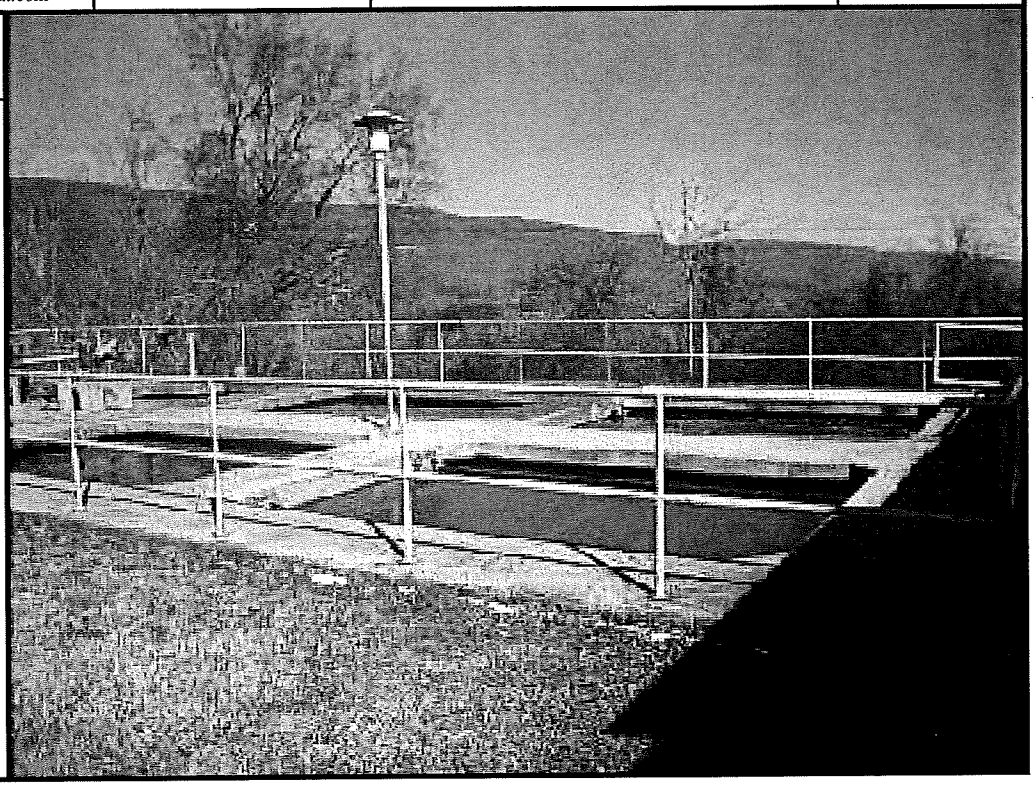
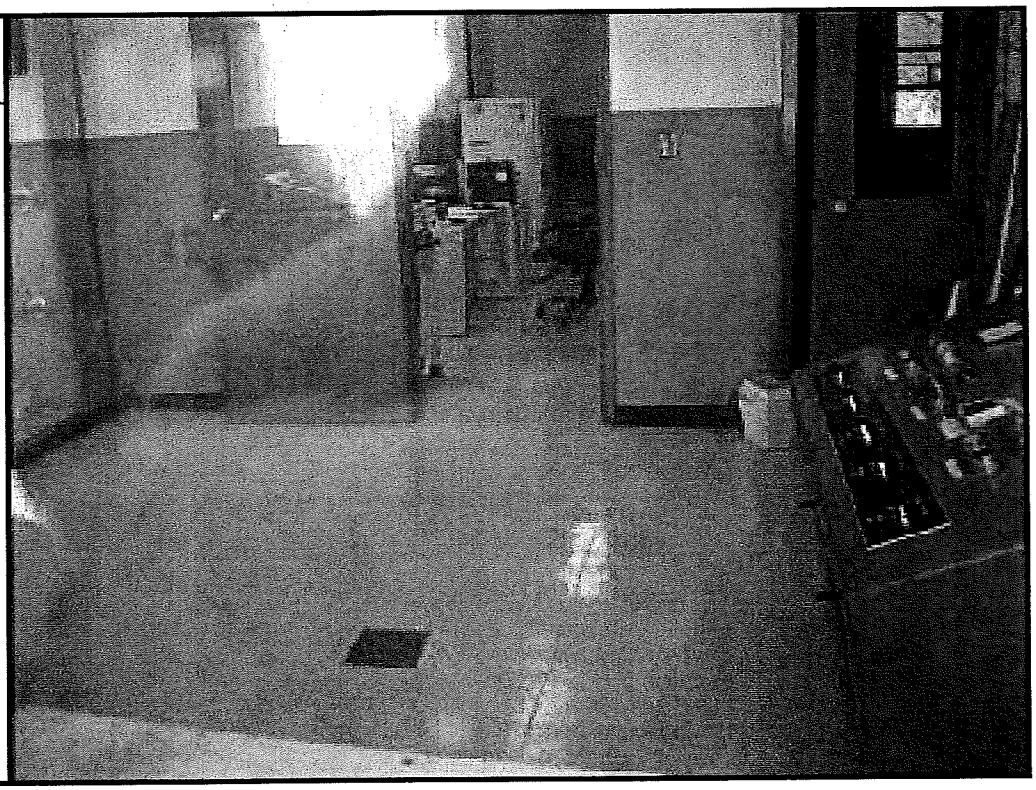


Photo No.	Date:
6	02/19/13

Description:

Operation control room located in treatment building.



APPENDIX D

ENVIRONMENTAL DATA RESOURCES

ENVIRONMENTAL SEARCH REPORT

Whitwell Treatment
600 N Cedar St
Whitwell, TN 37397

Inquiry Number: 3520388.2s
February 14, 2013

The EDR Radius Map™ Report with GeoCheck®

EDR® Environmental Data Resources Inc

440 Wheelers Farms Road
Milford, CT 06461
Toll Free: 800.352.0050
www.edrnet.com

TABLE OF CONTENTS

SECTION	PAGE
Executive Summary	ES1
Overview Map	2
Detail Map	3
Map Findings Summary	4
Map Findings	7
Orphan Summary	9
Zip Scan Report	ZIP-1
Government Records Searched/Data Currency Tracking	GR-1

GEOCHECK ADDENDUM

Physical Setting Source Addendum	A-1
Physical Setting Source Summary	A-2
Physical Setting Source Map	A-7
Physical Setting Source Map Findings	A-8
Physical Setting Source Records Searched	A-28

Thank you for your business.
Please contact EDR at 1-800-352-0050
with any questions or comments.

Disclaimer - Copyright and Trademark Notice

This Report contains certain information obtained from a variety of public and other sources reasonably available to Environmental Data Resources, Inc. It cannot be concluded from this Report that coverage information for the target and surrounding properties does not exist from other sources. **NO WARRANTY EXPRESSED OR IMPLIED, IS MADE WHATSOEVER IN CONNECTION WITH THIS REPORT. ENVIRONMENTAL DATA RESOURCES, INC. SPECIFICALLY DISCLAIMS THE MAKING OF ANY SUCH WARRANTIES, INCLUDING WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE. ALL RISK IS ASSUMED BY THE USER. IN NO EVENT SHALL ENVIRONMENTAL DATA RESOURCES, INC. BE LIABLE TO ANYONE, WHETHER ARISING OUT OF ERRORS OR OMISSIONS, NEGLIGENCE, ACCIDENT OR ANY OTHER CAUSE, FOR ANY LOSS OF DAMAGE, INCLUDING, WITHOUT LIMITATION, SPECIAL, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES. ANY LIABILITY ON THE PART OF ENVIRONMENTAL DATA RESOURCES, INC. IS STRICTLY LIMITED TO A REFUND OF THE AMOUNT PAID FOR THIS REPORT.** Purchaser accepts this Report "AS IS". Any analyses, estimates, ratings, environmental risk levels or risk codes provided in this Report are provided for illustrative purposes only, and are not intended to provide, nor should they be interpreted as providing any facts regarding, or prediction or forecast of, any environmental risk for any property. Only a Phase I Environmental Site Assessment performed by an environmental professional can provide information regarding the environmental risk for any property. Additionally, the information provided in this Report is not to be construed as legal advice.

Copyright 2013 by Environmental Data Resources, Inc. All rights reserved. Reproduction in any media or format, in whole or in part, of any report or map of Environmental Data Resources, Inc., or its affiliates, is prohibited without prior written permission.

EDR and its logos (including Sanborn and Sanborn Map) are trademarks of Environmental Data Resources, Inc. or its affiliates. All other trademarks used herein are the property of their respective owners.

TAWC_RESP_CAPD_1DR_000432

EXECUTIVE SUMMARY

A search of available environmental records was conducted by Environmental Data Resources, Inc (EDR). The report was designed to assist parties seeking to meet the search requirements of EPA's Standards and Practices for All Appropriate Inquiries (40 CFR Part 312), the ASTM Standard Practice for Environmental Site Assessments (E 1527-05) or custom requirements developed for the evaluation of environmental risk associated with a parcel of real estate.

TARGET PROPERTY INFORMATION

ADDRESS

600 N CEDAR ST
WHITWELL, TN 37397

COORDINATES

Latitude (North):	35.1995000 - 35° 11' 58.20"
Longitude (West):	85.5087000 - 85° 30' 31.32"
Universal Tranverse Mercator:	Zone 16
UTM X (Meters):	635760.8
UTM Y (Meters):	3895987.5
Elevation:	866 ft. above sea level

USGS TOPOGRAPHIC MAP ASSOCIATED WITH TARGET PROPERTY

Target Property Map:	35085-B5 WHITWELL, TN
Most Recent Revision:	1982
East Map:	35085-B4 KETNER GAP, TN
Most Recent Revision:	1976

AERIAL PHOTOGRAPHY IN THIS REPORT

Photo Year:	2010
Source:	USDA

TARGET PROPERTY SEARCH RESULTS

The target property was identified in the following records. For more information on this property see page 7 of the attached EDR Radius Map report:

Site	Database(s)	EPA ID
WHITWELL WATER PLANT 600 N. CEDAR STREET WHITWELL, TN 37397	NPDES	N/A
WHITEWELL WATER PLANT 600 N. CEDAR STREET WHITWELL, TN 37397	FINDS	N/A

TAWC_RESP_CAPD_1DR_000433

EXECUTIVE SUMMARY

DATABASES WITH NO MAPPED SITES

No mapped sites were found in EDR's search of available ("reasonably ascertainable ") government records either on the target property or within the search radius around the target property for the following databases:

STANDARD ENVIRONMENTAL RECORDS

Federal NPL site list

NPL ..... National Priority List
Proposed NPL ..... Proposed National Priority List Sites
NPL LIENS ..... Federal Superfund Liens

Federal Delisted NPL site list

Delisted NPL ..... National Priority List Deletions

Federal CERCLIS list

CERCLIS ..... Comprehensive Environmental Response, Compensation, and Liability Information System
FEDERAL FACILITY ..... Federal Facility Site Information listing

Federal CERCLIS NFRAP site List

CERC-NFRAP ..... CERCLIS No Further Remedial Action Planned

Federal RCRA CORRACTS facilities list

CORRACTS ..... Corrective Action Report

Federal RCRA non-CORRACTS TSD facilities list

RCRA-TSDF ..... RCRA - Treatment, Storage and Disposal

Federal RCRA generators list

RCRA-LQG ..... RCRA - Large Quantity Generators
RCRA-SQG ..... RCRA - Small Quantity Generators
RCRA-CESQG ..... RCRA - Conditionally Exempt Small Quantity Generator

Federal institutional controls / engineering controls registries

US ENG CONTROLS ..... Engineering Controls Sites List
US INST CONTROL ..... Sites with Institutional Controls
LUCIS ..... Land Use Control Information System

Federal ERNS list

ERNS ..... Emergency Response Notification System

TAWC_RESP_CAPD_1DR_000434

EXECUTIVE SUMMARY

State- and tribal - equivalent NPL

SHWS ..... List of Inactive Hazardous Substance Sites

State and tribal landfill and/or solid waste disposal site lists

SWF/LF ..... Solid Waste Disposal Facilities

State and tribal leaking storage tank lists

LUST TRUST ..... LUST TRUST Fund Database
LUST_JO ..... Leaking Underground Storage Tanks Sites
HIST_LUST CO ..... Leaking Underground Storage Tanks Sites
INDIAN LUST ..... Leaking Underground Storage Tanks on Indian Land

State and tribal registered storage tank lists

UST ..... Facility and Tank Report
AST ..... Aboveground Storage Tanks
INDIAN UST ..... Underground Storage Tanks on Indian Land
FEMA UST ..... Underground Storage Tank Listing

State and tribal institutional control / engineering control registries

ENG CONTROLS ..... Engineering Control Sites
INST CONTROL ..... Institutional Control Sites

State and tribal voluntary cleanup sites

SRP ..... State Remediation Program List
VCP ..... Voluntary Cleanup, Oversight and Assistance Program Sites
INDIAN VCP ..... Voluntary Cleanup Priority Listing

State and tribal Brownfields sites

BROWNFIELDS ..... Superfund VOAP Listing

ADDITIONAL ENVIRONMENTAL RECORDS

Local Brownfield lists

US BROWNFIELDS ..... A Listing of Brownfields Sites

Local Lists of Landfill / Solid Waste Disposal Sites

DEBRIS REGION 9 ..... Torres Martinez Reservation Illegal Dump Site Locations
ODI ..... Open Dump Inventory
SWRCY ..... Recycling Facilities Listing
INDIAN ODI ..... Report on the Status of Open Dumps on Indian Lands

Local Lists of Hazardous waste / Contaminated Sites

US CDL ..... Clandestine Drug Labs

TAWC_RESP_CAPD_1DR_000435

DEL SHWS ..... Deleted State Hazardous Waste Sites
PRIORITYCLEANERS ..... DCERP Remediation Sites Listing
CDL ..... Registry of Contaminated Properties
US HIST CDL ..... National Clandestine Laboratory Register

Local Lists of Registered Storage Tanks

HIST UST ..... Underground Storage Tank Database

Local Land Records

LIENS 2 ..... CERCLA Lien Information
LIENS ..... Liens Information

Records of Emergency Release Reports

HMIRS ..... Hazardous Materials Information Reporting System
SPILLS ..... State Spills

Other Ascertainable Records

RCRA NonGen / NLR ..... RCRA - Non Generators
DOT OPS ..... Incident and Accident Data
DOD ..... Department of Defense Sites
FUDS ..... Formerly Used Defense Sites
CONSENT ..... Superfund (CERCLA) Consent Decrees
ROD ..... Records Of Decision
UMTRA ..... Uranium Mill Tailings Sites
US MINES ..... Mines Master Index File
TRIS ..... Toxic Chemical Release Inventory System
TSCA ..... Toxic Substances Control Act
FTTS ..... FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
HIST FTTS ..... FIFRA/TSCA Tracking System Administrative Case Listing
SSTS ..... Section 7 Tracking Systems
ICIS ..... Integrated Compliance Information System
PADS ..... PCB Activity Database System
MLTS ..... Material Licensing Tracking System
RADINFO ..... Radiation Information Database
RAATS ..... RCRA Administrative Action Tracking System
RMP ..... Risk Management Plans
DRYCLEANERS ..... Registered Facilities List
AIRS ..... Listing of Permitted Sources
INDIAN RESERV ..... Indian Reservations
SCRD DRYCLEANERS ..... State Coalition for Remediation of Drycleaners Listing
PRP ..... Potentially Responsible Parties
US AIRS ..... Aerometric Information Retrieval System Facility Subsystem
2020 COR ACTION ..... 2020 Corrective Action Program List
COAL ASH EPA ..... Coal Combustion Residues Surface Impoundments List
COAL ASH DOE ..... Steam-Electric Plant Operation Data
EPA WATCH LIST ..... EPA WATCH LIST
US FIN ASSUR ..... Financial Assurance Information
PCB TRANSFORMER ..... PCB Transformer Registration Database

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP ..... EDR Proprietary Manufactured Gas Plants

TAWC_RESP_CAPD_1DR_000436

EXECUTIVE SUMMARY

EDR US Hist Auto Stat_____ EDR Exclusive Historic Gas Stations
EDR US Hist Cleaners_____. EDR Exclusive Historic Dry Cleaners

SURROUNDING SITES: SEARCH RESULTS

Surrounding sites were identified in the following databases.

Elevations have been determined from the USGS Digital Elevation Model and should be evaluated on a relative (not an absolute) basis. Relative elevation information between sites of close proximity should be field verified. Sites with an elevation equal to or higher than the target property have been differentiated below from sites with an elevation lower than the target property.
Page numbers and map identification numbers refer to the EDR Radius Map report where detailed data on individual sites can be reviewed.

Sites listed in ***bold italics*** are in multiple databases.

Unmappable (orphan) sites are not considered in the foregoing analysis.

STANDARD ENVIRONMENTAL RECORDS

State and tribal leaking storage tank lists

LUST: A listing of leaking underground storage tank site locations.

A review of the LUST list, as provided by EDR, and dated 11/02/2012 has revealed that there is 1 LUST site within approximately 0.5 miles of the target property.

Lower Elevation	Address	Direction / Distance	Map ID	Page
CITY OF WHITWELL Current Status: 1a Completed Tank Closure	EAST SPRING ST, ROUTE 4	W 1/4 - 1/2 (0.328 mi.)	3	8

TAWC_RESP_CAPD_1DR_000437

EXECUTIVE SUMMARY

Due to poor or inadequate address information, the following sites were not mapped. Count: 34 records.

Site Name	Database(s)
DON ROLLINS AMOCO	HIST UST
TENNESSEE DOT	HIST UST
RIDGE'S CONVENIENCE STORE	HIST UST
WHITWELL QUICK STOP	HIST UST
WHITWELL EXXON	UST,HIST UST
HIGHWAY 28 MARKET	UST,HIST UST
TERRY'S AMOCO	HIST UST
JR FOOD MARKET	HIST UST
MOUNTAIN MARKET	HIST UST
TERRY'S SERVICE STATION	HIST UST
LANHAM GROCERY STORE	LUST,UST,HIST UST
BILLY BOB'S BAR AND SERVICE STATIO	LUST
DON ROLLINS AMOCO	LUST
WHITWELL QUICK STOP	LUST
WHITWELL EXXON	LUST
TENN DOT	LUST
TERRY'S AMOCO	LUST
JR FOOD MKT #558	LUST
CREEK @ HWY 283, UN-NAMED TRIBUTAR	LUST
MOUNTAIN MARKET	LUST
PETE'S MARKET	UST
DON ROLLINS AMOCO	UST
TENNESSEE DOT	UST
WHITWELL QUICK STOP	UST
JR FOOD MARKET	UST
TERRY'S AMOCO	UST
MOUNTAIN MARKET	UST
REDMON CONVENIENCE STORE	UST
TERRY'S SERVICE STATION	UST
TERRY'S SERVICE STATION	UST
HOMELAND ENVIRONMENTAL SERVICES LL	RCRA-NLR
VANDERGRIFF JUNKYARD	RCRA-NLR
WHITWELL EXXON	LUST TRUST
JR FOOD MART #558	LUST TRUST

TAWC_RESP_CAPD_1DR_000438

OVERVIEW MAP - 3520388.2s

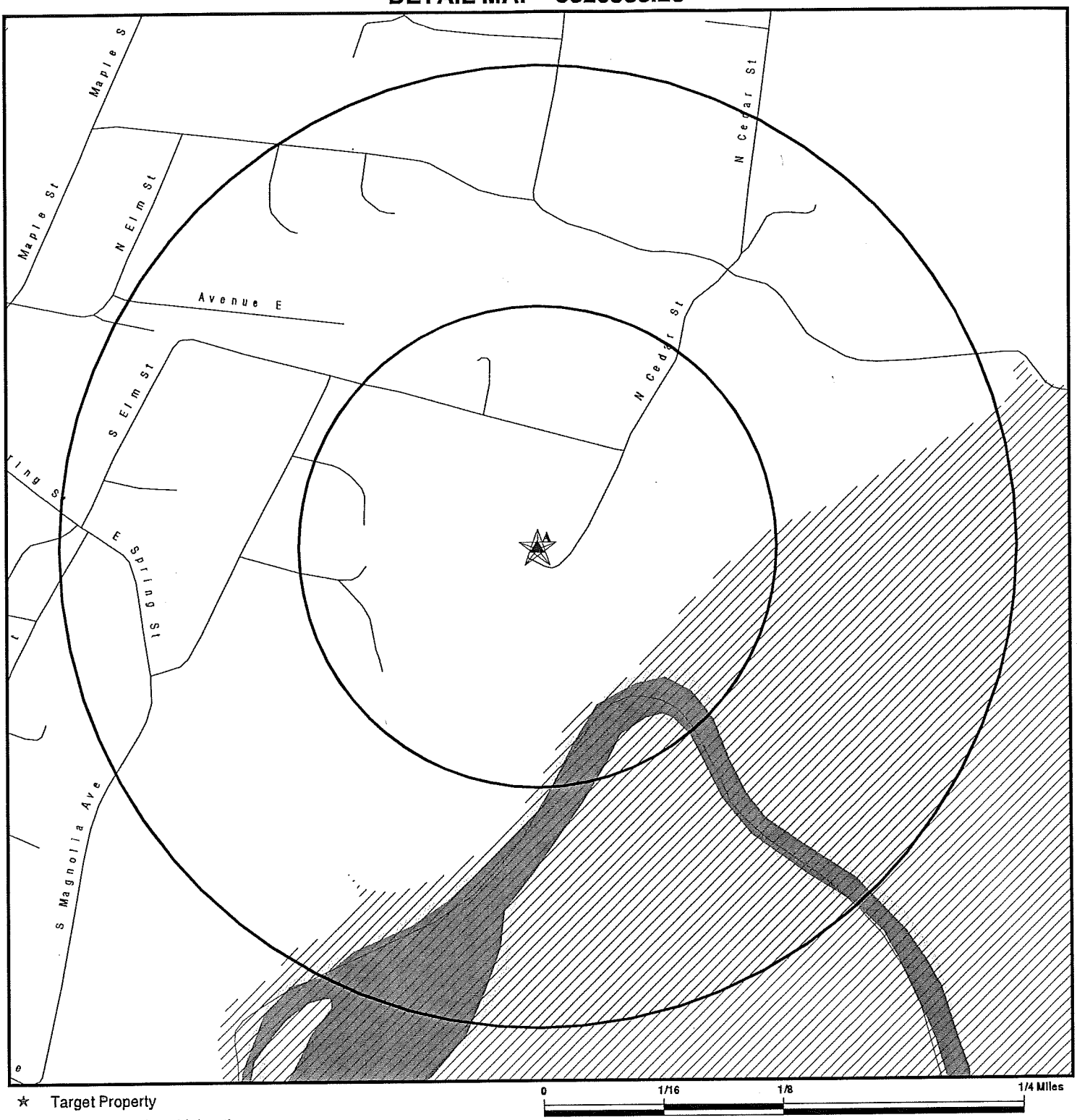
- ☆ Target Property
- ▲ Sites at elevations higher than or equal to the target property
- ◆ Sites at elevations lower than the target property
- Manufactured Gas Plants
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Oil & Gas pipelines from USGS
- 100-year flood zone
- 500-year flood zone
- National Wetland Inventory
- State Wetlands

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME: Whitwell Treatment	CLIENT: Marion Environmental
ADDRESS: 600 N Cedar St Whitwell TN 37397	CONTACT: Karl Schuler
LAT/LONG: 35.1995 / 85.5087	INQUIRY #: 3520388.2s DATE: February 14, 2013 4:33 pm

TAWC_RESP_CAPD_1DR_000439

DETAIL MAP - 3520388.2s



- ☆ Target Property
- ▲ Sites at elevations higher than or equal to the target property
- ◆ Sites at elevations lower than the target property
- Manufactured Gas Plants
- Sensitive Receptors
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Oil & Gas pipelines from USGS
- 100-year flood zone
- 500-year flood zone
- National Wetland Inventory
- State Wetlands

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME: Whitwell Treatment	CLIENT: Marion Environmental
ADDRESS: 600 N Cedar St Whitwell TN 37397	CONTACT: Karl Schuler
LAT/LONG: 35.1995 / 85.5087	INQUIRY #: 3520388.2s DATE: February 14, 2013 4:36 pm

TAWC_RESP_CAPD_1DR_000440

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
STANDARD ENVIRONMENTAL RECORDS								
Federal NPL site list								
NPL	1.000		0	0	0	0	NR	0
Proposed NPL	1.000		0	0	0	0	NR	0
NPL LIENS	TP		NR	NR	NR	NR	NR	0
Federal Delisted NPL site list								
Delisted NPL	1.000		0	0	0	0	NR	0
Federal CERCLIS list								
CERCLIS	0.500		0	0	0	NR	NR	0
FEDERAL FACILITY	0.500		0	0	0	NR	NR	0
Federal CERCLIS NFRAP site List								
CERC-NFRAP	0.500		0	0	0	NR	NR	0
Federal RCRA CORRACTS facilities list								
CORRACTS	1.000		0	0	0	0	NR	0
Federal RCRA non-CORRACTS TSD facilities list								
RCRA-TSDF	0.500		0	0	0	NR	NR	0
Federal RCRA generators list								
RCRA-LQG	0.250		0	0	NR	NR	NR	0
RCRA-SQG	0.250		0	0	NR	NR	NR	0
RCRA-CESQG	0.250		0	0	NR	NR	NR	0
Federal institutional controls / engineering controls registries								
US ENG CONTROLS	0.500		0	0	0	NR	NR	0
US INST CONTROL	0.500		0	0	0	NR	NR	0
LUCIS	0.500		0	0	0	NR	NR	0
Federal ERNS list								
ERNS	TP		NR	NR	NR	NR	NR	0
State- and tribal - equivalent NPL								
SHWS	1.000		0	0	0	0	NR	0
State and tribal landfill and/or solid waste disposal site lists								
SWF/LF	0.500		0	0	0	NR	NR	0
State and tribal leaking storage tank lists								
LUST	0.500		0	0	1	NR	NR	1
LUST TRUST	0.500		0	0	0	NR	NR	0
LUST_JO	0.500		0	0	0	NR	NR	0
HIST_LUST CO	0.500		0	0	0	NR	NR	0

TAWC_RESP_CAPD_1DR_000441

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
INDIAN LUST	0.500		0	0	0	NR	NR	0
State and tribal registered storage tank lists								
UST	0.250		0	0	NR	NR	NR	0
AST	0.250		0	0	NR	NR	NR	0
INDIAN UST	0.250		0	0	NR	NR	NR	0
FEMA UST	0.250		0	0	NR	NR	NR	0
State and tribal institutional control / engineering control registries								
ENG CONTROLS	0.500		0	0	0	NR	NR	0
INST CONTROL	0.500		0	0	0	NR	NR	0
State and tribal voluntary cleanup sites								
SRP	0.500		0	0	0	NR	NR	0
VCP	0.500		0	0	0	NR	NR	0
INDIAN VCP	0.500		0	0	0	NR	NR	0
State and tribal Brownfields sites								
BROWNFIELDS	0.500		0	0	0	NR	NR	0
ADDITIONAL ENVIRONMENTAL RECORDS								
Local Brownfield lists								
US BROWNFIELDS	0.500		0	0	0	NR	NR	0
Local Lists of Landfill / Solid Waste Disposal Sites								
DEBRIS REGION 9	0.500		0	0	0	NR	NR	0
ODI	0.500		0	0	0	NR	NR	0
SWRCY	0.500		0	0	0	NR	NR	0
INDIAN ODI	0.500		0	0	0	NR	NR	0
Local Lists of Hazardous waste / Contaminated Sites								
US CDL	TP		NR	NR	NR	NR	NR	0
DEL SHWS	1.000		0	0	0	0	NR	0
PRIORITYCLEANERS	0.500		0	0	0	NR	NR	0
CDL	TP		NR	NR	NR	NR	NR	0
US HIST CDL	TP		NR	NR	NR	NR	NR	0
Local Lists of Registered Storage Tanks								
HIST UST	0.250		0	0	NR	NR	NR	0
Local Land Records								
LIENS 2	TP		NR	NR	NR	NR	NR	0
LIENS	TP		NR	NR	NR	NR	NR	0
Records of Emergency Release Reports								
HMIRS	TP		NR	NR	NR	NR	NR	0

TAWC_RESP_CAPD_1DR_000442

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
SPILLS	TP		NR	NR	NR	NR	NR	0
Other Ascertainable Records								
RCRA NonGen / NLR	0.250		0	0	NR	NR	NR	0
DOT OPS	TP		NR	NR	NR	NR	NR	0
DOD	1.000		0	0	0	0	NR	0
FUDS	1.000		0	0	0	0	NR	0
CONSENT	1.000		0	0	0	0	NR	0
ROD	1.000		0	0	0	0	NR	0
UMTRA	0.500		0	0	0	NR	NR	0
US MINES	0.250		0	0	NR	NR	NR	0
TRIS	TP		NR	NR	NR	NR	NR	0
TSCA	TP		NR	NR	NR	NR	NR	0
FTTS	TP		NR	NR	NR	NR	NR	0
HIST FTTS	TP		NR	NR	NR	NR	NR	0
SSTS	TP		NR	NR	NR	NR	NR	0
ICIS	TP		NR	NR	NR	NR	NR	0
PADS	TP		NR	NR	NR	NR	NR	0
MLTS	TP		NR	NR	NR	NR	NR	0
RADINFO	TP		NR	NR	NR	NR	NR	0
FINDS	TP	1	NR	NR	NR	NR	NR	1
RAATS	TP		NR	NR	NR	NR	NR	0
RMP	TP		NR	NR	NR	NR	NR	0
DRYCLEANERS	0.250		0	0	NR	NR	NR	0
NPDES	TP	1	NR	NR	NR	NR	NR	1
AIRS	TP		NR	NR	NR	NR	NR	0
INDIAN RESERV	1.000		0	0	0	0	NR	0
SCRD DRYCLEANERS	0.500		0	0	0	NR	NR	0
PRP	TP		NR	NR	NR	NR	NR	0
US AIRS	TP		NR	NR	NR	NR	NR	0
2020 COR ACTION	0.250		0	0	NR	NR	NR	0
COAL ASH EPA	0.500		0	0	0	NR	NR	0
COAL ASH DOE	TP		NR	NR	NR	NR	NR	0
EPA WATCH LIST	TP		NR	NR	NR	NR	NR	0
US FIN ASSUR	TP		NR	NR	NR	NR	NR	0
PCB TRANSFORMER	TP		NR	NR	NR	NR	NR	0
EDR HIGH RISK HISTORICAL RECORDS								
EDR Exclusive Records								
EDR MGP	1.000		0	0	0	0	NR	0
EDR US Hist Auto Stat	0.250		0	0	NR	NR	NR	0
EDR US Hist Cleaners	0.250		0	0	NR	NR	NR	0

NOTES:

TP = Target Property

NR = Not Requested at this Search Distance

Sites may be listed in more than one database

TAWC_RESP_CAPD_1DR_000443

A1 **WHITWELL WATER PLANT** NPDES S111804917
Target **600 N. CEDAR STREET** N/A
Property **WHITWELL, TN 37397**

Site 1 of 2 in cluster A

Actual: 866 ft.

NPDES:
Permit Number: TN0078921
Permittee Name: Whitwell Water Plant

Permit:
Permit Number: TN0078921
Permittee Name: Whitwell Water Plant
County: Marion
EFO Name: Chattanooga
Permit Type: WTP
Permit Action: Active
Function1: Official Contact
Function2: Billing Person
Title: Water Plant Manager
Name: M. Dennis Long
Company: Whitwell Water Plant
Address: P.O. Box 610
Address2: Not reported
City/State/Zip: Whitwell, TN 37397
Telephone: 423 658-5615
Email: jason_waterplant@bellsouth.net
Major Minor?: Not reported

A2 **WHITEWELL WATER PLANT** FINDS 1009318989
Target **600 N. CEDAR STREET** N/A
Property **WHITWELL, TN 37397**

Site 2 of 2 in cluster A

Actual: 866 ft.

FINDS:

Registry ID: 110024464809

Environmental Interest/Information System
US National Pollutant Discharge Elimination System (NPDES) module of the Compliance Information System (ICIS) tracks surface water permits issued under the Clean Water Act. Under NPDES, all facilities that discharge pollutants from any point source into waters of the United States are required to obtain a permit. The permit will likely contain limits on what can be discharged, impose monitoring and reporting requirements, and include other provisions to ensure that the discharge does not adversely affect water quality.

PCS (Permit Compliance System) is a computerized management information system that contains data on National Pollutant Discharge Elimination System (NPDES) permit holding facilities. PCS tracks the permit, compliance, and enforcement status of NPDES facilities.

TAWC_RESP_CAPD_1DR_000444

3
West
1/4-1/2
0.328 mi.
1731 ft.

CITY OF WHITWELL
EAST SPRING ST, ROUTE 4 BOX 300
WHITWELL, TN 37397

LUST **S107461946**
N/A

Relative:
Lower

Actual:
686 ft.

LUST:

Region:	STATE
Region Number:	3
Facility Id:	3580127
Case Number:	1
Current Status:	1a Completed Tank Closure
Product Released:	Not reported
Discovery Date:	Not reported
How Discovered:	Not reported
Cause:	Not reported
Case Manager:	WRS
Case Description:	Tank Closure.
Section:	FO
Priority:	Not reported
Consultant ID:	Not reported
Consultant Name:	Not reported
Consultant Contact:	Not reported
Consultant Contact Title:	Not reported
Consultant Contact First Name:	Not reported
Consultant Contact Last Name:	Not reported
Consultant Contact Address2:	Not reported
Consultant City:	Not reported
Consultant State:	Not reported
Consultant Telephone:	Not reported
Owner ID:	1862
Owner Name:	CITY OF WHITWELL
Owner Contact:	Chris Morrison, City Manager
Owner Contact Title:	Not reported
Owner Contact First Name:	Not reported
Owner Contact Last Name:	Not reported
Owner Address:	EAST SPRING STREET
Owner City:	Whitwell
Owner State:	TN
Owner Zip Code:	37397
Owner Telephone:	(423) 658-5151

TAWC_RESP_CAPD_1DR_000445

Count: 34 records.

ORPHAN SUMMARY

City	EDR ID	Site Name	Site Address	Zip	Database(s)
WHITWELL	1007371679	HOMELAND ENVIRONMENTAL SERVICES LL	2526 HWY 283	37397	RCRA-NLR
WHITWELL	1014401425	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	37397	RCRA-NLR
WHITWEL	S104780996	JR FOOD MART #558	HIGHWAY 28	37397	LUST TRUST
WHITWELL	S105165683	WHITWELL EXXON	13760 HIGHWAY 28, NORTH	37397	LUST TRUST
WHITWELL	S107460903	TENN DOT	SR 28 RTE 2	37397	LUST
WHITWELL	S107461896	DON ROLLINS AMOCO	HWY 108	37397	LUST
WHITWELL	S107461901	TERRY'S AMOCO	HWY 28	37397	LUST
WHITWELL	S107461908	JR FOOD MKT #558	HWY 28	37397	LUST
WHITWELL	S107461936	WHITWELL EXXON	13760 HWY 28 N.	37397	LUST
WHITWELL	S107461947	WHITWELL QUICK STOP	HWY 28	37397	LUST
WHITWELL	S107461951	MOUNTAIN MARKET	ROUTE 3, HIGHWAY 108	37397	LUST
WHITWELL	S107461960	CREEK @ HWY 283, UN-NAMED TRIBUTAR	HIGHWAY 283		LUST
WHITWELL	S107462104	BILLY BOB'S BAR AND SERVICE STATIO	ROUTE 1	37397	LUST
WHITWELL	U002097946	TENNESSEE DOT	STATE RT. 28 RTE. 2	37397	HIST UST
WHITWELL	U002101349	LANHAM GROCERY STORE	14546 HWY 28	37397	LUST,UST,HIST UST
WHITWELL	U002101393	RIDGE'S CONVENIENCE STORE	HIGHWAY 27, POWELL'S CROSS ROA	37397	HIST UST
WHITWELL	U002101395	HIGHWAY 28 MARKET	14960 HIGHWAY 28	37397	UST,HIST UST
WHITWELL	U002101404	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	37397	HIST UST
WHITWELL	U002291424	DON ROLLINS AMOCO	HIGHWAY 108	37397	HIST UST
WHITWELL	U003349775	WHITWELL EXXON	13760 HIGHWAY 28 NORTH	37397	UST,HIST UST
WHITWELL	U003608666	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AN	37397	HIST UST
WHITWELL	U003612611	TERRY'S AMOCO	HIGHWAY 28	37397	HIST UST
WHITWELL	U003612614	JR FOOD MARKET	HIGHWAY 28	37397	HIST UST
WHITWELL	U003612652	WHITWELL QUICK STOP	HIGHWAY 28	37397	HIST UST
WHITWELL	U004162662	TENNESSEE DOT	STATE RT. 28 RTE. 2	37397	UST
WHITWELL	U004162666	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AN	37397	UST
WHITWELL	U004167313	TERRY'S AMOCO	HIGHWAY 28	37397	UST
WHITWELL	U004167317	JR FOOD MARKET	HIGHWAY 28	37397	UST
POWELLS CROSSROADS	U004167354	PETE'S MARKET	205 HIGHWAY 27	37397	UST
WHITWELL	U004167361	REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	37397	UST
WHITWELL	U004167363	WHITWELL QUICK STOP	HIGHWAY 28	37397	UST
WHITWELL	U004184467	DON ROLLINS AMOCO	HIGHWAY 108	37397	UST
WHITWELL	U004184474	TERRY'S SERVICE STATION	P.O. BOX 193, INTERSATE HIGHWA	37397	UST
WHITWELL	U004184475	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	37397	UST

TAWC_RESP_CAPD_1DR_000446

EDR ZIP Code Scan Report

TAWC_RESP_CAPD_1DR_000447

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
** - Indicates location may or may not be in requested radius. Site has not been assigned a latitude/longitude coordinate. Further review recommended.								
37397	1009656059	110027604028	VALLEY VIEW OF WHITWELL		**		TN	FINDS
37397	1009699886	110027646180	JR FOOD MARKET		**		TN	FINDS
37397	1009734854	110026387283	WHITWELL SCHOOL		**	WHITWELL	TN	FINDS
37397	1009766331	110027772319	RACEWAY # 739		**		TN	FINDS
37397	1009785795	110027757504	CASTLE S MIDGET GROCERY, INC.		**		TN	FINDS
37397	1009695077	110027628315	TERRY S SERVICE STATION		**		TN	FINDS
37397	1009666906	110027677743	ROY S STOP-N-GO		**		TN	FINDS
37397	1009660303	110027650361	TENNESSEE DOT		**		TN	FINDS
37397	1009657397	110027680757	WHITWELL EXXON		**		TN	FINDS
37397	1009657398	110027680784	WHITWELL QUICK STOP		**		TN	FINDS
37397	1009695073	110027628217	TERRY S AMOCO		**		TN	FINDS
37397	1009694155	110027679493	GARRETT S GROCERY		**		TN	FINDS
37397	1009661272	110027678895	GRACIE HOLLOWAY		**		TN	FINDS
37397	1009769290	110027769886	RIDGE S CONVENIENCE STORE		**		TN	FINDS
37397	1009695078	110027628351	TERRY S SERVICE STATION		**		TN	FINDS
37397	1009657708	110027635806	DON ROLLINS AMOCO		**		TN	FINDS
37397	1009773218	110027742067	MC S CARTWRIGHT GROCERY		**		TN	FINDS
37397	1009663112	110027684744	MOUNTAIN MARKET		**		TN	FINDS
37397	1009663928	110027662358	REDMON CONVENIENCE STORE		**		TN	FINDS
37397	1009657842	110027696688	HIGHWAY 28 MARKET		**		TN	FINDS
37397	1009693824	110027722800	LANHAM S GROCERY STORE		**		TN	FINDS
37397	1009657395	110027680677	WHITWELL AMOCO		**		TN	FINDS
37397	1009733188	110027729929	PAUL TURNER		**		TN	FINDS
37397	1009708840	110025998302	PINE HILL SCHOOL		**	WHITWELL	TN	FINDS
37397	1009701206	110027677887	THRESSA ANN MEARS		**		TN	FINDS
37397	1009680190	110025682955	VICTORIA SCHOOL		**	WHITWELL	TN	FINDS
37397	1009765411	110027724595	CITY OF WHITWELL		**		TN	FINDS
37397	1009657396	110027680702	WHITWELL BP FOOD MART		**		TN	FINDS
37397	S107462104	3770025	BILLY BOB'S BAR AND SERVICE STATION	ROUTE 1	**	WHITWELL	TN	LUST
37397	S107461937	3580113	ROY'S STOP-N-GO	ROUTE 1 MT CALVARY RD	**	WHITWELL	TN	LUST
37397	1015718793			RR 1	**	WHITWELL	TN	EDR Historical Auto Stations
37397	1015717179			RR 1 BOX 382A	**	WHITWELL	TN	EDR Historical Auto Stations
37397	U004167355		ROY'S STOP-N-GO	RT. 1 MT. CALVARY ROAD	**	WHITWELL	TN	UST
37397	U003612647	3-580113	ROY'S STOP-N-GO	RT. 1 MT. CALVARY ROAD	**	WHITWELL	TN	HIST UST
37397	S111806994		SEVEN SPRINGS STONE - ENGLISH COVE	2210 HIGHWAY 108		WHITWELL	TN	NPDES
37397	S111806935		SEVEN SPRINGS STONE - HIGHWAY 108 (	2210 HIGHWAY 108		WHITWELL	TN	NPDES
37397	U004167365		PAUL TURNER	5958 HIGHWAY 108		WHITWELL	TN	LUST, UST
37397	U003612654	3-580134	PAUL TURNER	5958 HIGHWAY 108		WHITWELL	TN	HIST UST
37397	1008016663	110012855311	GRIFFITH CREEK UTILITY DIST	6684 HIGHWAY 108		WHITWELL	TN	FINDS
37397	U004184467		DON ROLLINS AMOCO	HIGHWAY 108	**	WHITWELL	TN	UST
37397	U002291424	3-580021	DON ROLLINS AMOCO	HIGHWAY 108	**	WHITWELL	TN	HIST UST
37397	S107461896	3580021	DON ROLLINS AMOCO	HWY 108	**	WHITWELL	TN	LUST
37397	1015200584			130 HIGHWAY 27		WHITWELL	TN	EDR Historical Auto Stations
37397	1015310857			204 HIGHWAY 27		WHITWELL	TN	EDR Historical Auto Stations
37397	U004167354		PETE'S MARKET	205 HIGHWAY 27	**	POWELLS CROSSROADS	TN	UST
37397	U002101393	3-580112	RIDGE'S CONVENIENCE STORE	HIGHWAY 27, POWELL'S CROSS ROAD	**	WHITWELL	TN	HIST UST
37397	1015205215			13115 HIGHWAY 28		WHITWELL	TN	EDR Historical Auto Stations
37397	U004167369		ROBERTS SERVICE CENTER - VIOLET TEI	13115 HIGHWAY 28		WHITWELL	TN	LUST, UST
37397	U002101408	3-580148	ROBERTS SERVICE CENTER	13115 HIGHWAY 28		WHITWELL	TN	HIST UST
37397	U003378330	3-580121	RACEWAY #739 RACETRAC PETROLEUM	13150 HIGHWAY 28		WHITWELL	TN	HIST UST, AIRS, UST
37397	U002101363	3-580034	CASTLE'S MIDGET GROCERY, INC.	13563 HIGHWAY 28		WHITWELL	TN	HIST UST, LUST TRUST, AIRS, LUST, UST
37397	S107461902	3580034	CASTLE MIDGET GROCERY	13563 HWY 28 P O BOX 4302		WHITWELL	TN	LUST
37397	1015215855			13760 HIGHWAY 28		WHITWELL	TN	EDR Historical Auto Stations
37397	U003349775	3-580109	WHITWELL EXXON	13760 HIGHWAY 28 NORTH	**	WHITWELL	TN	HIST UST, UST
37397	S107461936	3580109	WHITWELL EXXON	13760 HWY 28 N.	**	WHITWELL	TN	LUST
37397	U004157696		VALLEY VIEW SENIOR LIVING	13960 HIGHWAY 28		WHITWELL	TN	UST
37397	U002101349	3-580005	LANHAM'S GROCERY STORE	14546 HIGHWAY 28	**	WHITWELL	TN	HIST UST, LUST, UST
37397	U002101395	3-580116	HIGHWAY 28 MARKET	14960 HIGHWAY 28	**	WHITWELL	TN	HIST UST, UST
37397	U004167363		WHITWELL QUICK STOP	HIGHWAY 28	**	WHITWELL	TN	UST
37397	U004167313		TERRY'S AMOCO	HIGHWAY 28	**	WHITWELL	TN	UST
37397	S104780996	3580044	JR FOOD MART #558	HIGHWAY 28	**	WHITWEL	TN	LUST TRUST
37397	U003612652	3-580129	WHITWELL QUICK STOP	HIGHWAY 28	**	WHITWELL	TN	HIST UST

EDR ZIP Code Scan Report

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
37397	U003612614	3-580044	JR FOOD MARKET	HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	U003612611	3-580033	TERRY'S AMOCO	HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	U004167317		JR FOOD MARKET	HIGHWAY 28	**	WHITWELL	TN	UST
37397	S107461908	3580044	JR FOOD MKT #558	HWY 28	**	WHITWELL	TN	LUST
37397	1004596626	110009787454	CASTLE COIN LAUNDRY	HWY 28	**	WHITWELL	TN	FINDS
37397	S107461947	3580129	WHITWELL QUICK STOP	HWY 28	**	WHITWELL	TN	LUST
37397	S107858990		CASTLE'S COIN LAUNDRY	HWY 28	**	WHITWELL	TN	NPDES
37397	S107461901	3580033	TERRY'S AMOCO	HWY 28	**	WHITWELL	TN	LUST
37397	S107460903	0580084	TENN DOT	SR 28 RTE 2	**	WHITWELL	TN	LUST
37397	S105165683	3580109	WHITWELL EXXON	13760 HIGHWAY 28, NORTH	**	WHITWELL	TN	LUST TRUST
37397	U003186409	3-580154	WHITWELL BP SUNSHINE #241	145 HIGHWAY 283 EAST		WHITWELL	TN	HIST UST, UST
37397	S109539074		SUNSHINE FOOD 241	145 HIGHWAY 283 EAST	**	WHITWELL	TN	AIRS
37397	1007371679	TNR000018085	HOMELAND ENVIRONMENTAL SERVICES	2526 HWY 283	**	WHITWELL	TN	RCRA-NonGen
37397	1007461063	110017774960	HOMELAND ENVIRONMENTAL SERVICES	2526 HWY 283	**	WHITWELL	TN	FINDS
37397	1015376918			2673 HIGHWAY 283	**	WHITWELL	TN	EDR Historical Auto Stations
37397	U004184465		AMOCO	283	**	WHITWELL	TN	LUST, UST
37397	1000918340	110006121473	MCHONE TRUCKING CO.	ROUTE 3 BOX 344	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	U003612658	3-580149	THRESSA ANN MEARS	RT. 3 BOX 396	**	WHITWELL	TN	HIST UST
37397	U004167370		THRESSA ANN MEARS	RT. 3 BOX 396	**	WHITWELL	TN	UST
37397	U004184475		MOUNTAIN MARKET	RT. 3 HIGHWAY 108	**	WHITWELL	TN	UST
37397	U002101404	3-580139	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	**	WHITWELL	TN	HIST UST
37397	S111800752		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800754		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800751		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800753		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800755		TDOT - SR-108 SLIDE REPAIR, LOG MILE 3	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S107461951	3580139	MOUNTAIN MARKET	ROUTE 3, HIGHWAY 108	**	WHITWELL	TN	LUST
37397	S107461955	3580149	THRESSA ANN MEARS	RT 3, BOX 396	**	WHITWELL	TN	LUST
37397	1000915826	110006120786	TATE'S CABINET SHOP	RT. 4 BOX 43	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	92271462			RT 5 BOX 235	**	WHITWELL	TN	ERNS
37397	1000919432	110008131789	LOFTY TRUCKING/WILLIAM N	??	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	S111803823		TRIPLE A CHICKS	8240 R. A. GRIFFITH HWY		WHITWELL	TN	NPDES
37397	S111805344		TRIPLE A CHICKS	8240 R. A. GRIFFITH HWY		WHITWELL	TN	NPDES
37397	S111805310		PERKY CHICKEN FARM	2918 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	S111803856		COOKSTON FARMS	4391 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	S111805171		COOKSTON FARMS	4391 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	1015367815			255 ANGELA DR		WHITWELL	TN	EDR Historical Auto Stations
37397	1006715721	110009785884	BIG FORK MINING COMPANY	AREA #15	**	WHITWELL	TN	FINDS
37397	1006811606	110014439269	HOMELAND ENVIRONMENTAL SERVICES	436 BAKER LN		WHITWELL	TN	FINDS, RCRAInfo-LQG
37397	S111797978		BALL DIAMOND DRIVE OVER MILL CREEK	BALL DIAMOND DRIVE IN PALMER	**	WHITWELL	TN	NPDES
37397	U004167542		MC'S CARTWRIGHT GROCERY	BOX 228 HIGHWAY 28	**	WHITWELL	TN	UST
37397	U003612799	3-770035	MC'S CARTWRIGHT GROCERY	BOX 228 HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	S107462111	3770035	MC'S CARTWRIGHT GROCERY	BOX 228 HWY 28	**	WHITWELL	TN	LUST
37397	U004184474		TERRY'S SERVICE STATION	P.O. BOX 193, INTERSATE HIGHWAY 108 /	**	WHITWELL	TN	UST
37397	U004162666		TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AND 28	**	WHITWELL	TN	UST
37397	U003608666	0-580111	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AND 28	**	WHITWELL	TN	HIST UST
37397	S110729599			338 W CARTWRIGHT CUTTHROUGH		WHITWELL	TN	CDL
37397	S111808345		WHITWELL CARTWRIGHT LOOP WATER L	CARTWRIGHT LOOP AND CARTWRIGHT L	**	WHITWELL	TN	NPDES
37397	1009318989	110024464809	WHITEWELL WATER PLANT	600 N. CEDAR STREET	A, North, 0 - 1/8	WHITWELL	TN	FINDS
37397	1014031714		WHITEWELL WATER PLANT	600 N. CEDAR STREET		WHITWELL	TN	RMP
37397	S111804917		WHITWELL WATER PLANT	600 N. CEDAR STREET	A, North, 0 - 1/8	WHITWELL	TN	NPDES
37397	S108858398		TRI-STATE CONCRETE, LLC	720 CHERI CIRCLE		WHITWELL	TN	AIRS, NPDES
37397	1009443433	110024569974	TRI STATE CONCRETE, LLC	720 CHERI CIRCLE		WHITWELL	TN	FINDS
37397	1015501682			450 CONDRA RD		WHITWELL	TN	EDR Historical Auto Stations
37397	1005498491	110006802326	TN CONSOLIDATED COAL CO.	DAUS MOUNTAIN STRIP #2	**	WHITWELL	TN	FINDS
37397	S111804270		TCC - DAUS MTN. STRIP MINE 2 - TN0054(	DAUS MOUNTAIN STRIP #2	**	DAUS	TN	NPDES
37397	S111804238		TENNESSEE CONSOLIDATED COAL COMI	DAUS MOUNTAIN STRIP MINE 1	**	WHITWELL	TN	NPDES
37397	U002017228	3-580127	CITY OF WHITWELL	RT.4 EAST SPRING ST.		WHITWELL	TN	HIST UST
37397	U004167362		CITY OF WHITWELL	RT.4 EAST SPRING ST.		WHITWELL	TN	UST
37397	1015736470	TND000742775	NORTH AMERICAN ENVIRONMENT	251A FRANCIS SPRINGS RD	**	WHITWELL	TN	CERCLIS-NFRAP
37397	S111798013		HARKLEROAD PROPERTY	298 E. GEORGIA AVENUE		WHITWELL	TN	NPDES
37397	1015132349			10265 RA GRIFFITH HWY		WHITWELL	TN	EDR Historical Auto Stations
37397	S111805311		T & L CHICKS FARM	8020 R.A. GRIFFITH HIGHWAY		WHITWELL	TN	NPDES
37397	S111803801		T & L CHICKS FARM	8020 R.A. GRIFFITH HIGHWAY		WHITWELL	TN	NPDES
37397	U002101400	3-580126	REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	**	WHITWELL	TN	HIST UST, LUST
37397	U004167361		REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	**	WHITWELL	TN	UST
37397	S107461945	3580126	REDMON CONVENIENCE STORE	9349 GRIFFITH HWY, OR EAST VALLEY R(	**	WHITWELL	TN	LUST

TAWC_RESP_CAPD_1DR_000448

EDR ZIP Code Scan Report

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
37397	S111808562		POWELLS CROSSROADS WATERLINE EX	SR-27 IN POWELL CROSSROADS	**	WHITWELL	TN	NPDES
37397	S111796825		POWELLS CROSSROADS WATERLINE EX	SR-27 IN POWELL CROSSROADS	**	WHITWELL	TN	NPDES
37397	U003612660	3-580153	GRACIE HOLLOWAY	125 WEST INDIANA AVENUE		WHITWELL	TN	HIST UST
37397	U004167372		GRACIE HOLLOWAY	125 WEST INDIANA AVENUE		WHITWELL	TN	LUST, UST
37397	S111792438		JOHN SHELLY PIPE REPLACEMENT	INMAN ROAD	**	WHITWELL	TN	NPDES
37397	1004596588	110006796351	RIVER LANDING CONDOMINIUM, INC	JAMES LEDFORD		WHITWELL	TN	FINDS
37397	S111804252		TENNESSEE CONSOLIDATED COAL COMI	KELLEY CREEK STRIP MINE #1	**	WHITWELL	TN	NPDES
37397	S111804665		TENNESSEE CONSOLIDATED COAL COMI	KELLEY CREEK STRIP MINE #3	**	WHITWELL	TN	NPDES
37397	1009706278	110025947162	CROSSROADS ELEMENTARY SCHOOL	165 KETNER COVE ROAD		WHITWELL	TN	FINDS
37397	S111804193		TENNESSEE CONSOLIDATED COAL COMI	LAMB GULF 1	**	WHITWELL	TN	NPDES
37397	1015295455			195 LYNN LN		WHITWELL	TN	EDR Historical Auto Stations
37397	S111807528		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	S111803797		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	S111805285		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	1011468341	110036725238	WHITWELL MIDDLE SCHOOL	1130 MAIN ST		WHITWELL	TN	FINDS
37397	1014948962		FORMER WHITWELL MIDDLE SCHOOL	1130 NORTH MAIN STREET		WHITWELL	TN	US BROWNFIELDS
37397	1015360692			248 MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	1015517921			491 MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	1015517958			491 S MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	S111986831		DOUJI PAINT AND BODY SHOP	491 SOUTH MAIN STREET		WHITWELL	TN	AIRS
37397	1005848223	110010130125	VALLEY VIEW OF WHITWELL	101 NORTH MAPLE ST		WHITWELL	TN	FINDS
37397	1001514357	3-580157	VALLEY VIEW OF WHITWELL	101 NORTH MAPLE ST.		WHITWELL	TN	HIST UST
37397	S107861364		VALLEY VIEW OF WHITWELL STP	101 NORTH MAPLE STREET		WHITWELL	TN	NPDES
37397	S111802833		WHITWELL MEMORIAL FUNERAL HOME, I	795 MORRISON SPIRNGS ROAD		WHITWELL	TN	NPDES
37397	S111803150		MULLINS COVE SITE WASTEWATER DISP	12522 MULLINS COVE ROAD		WHITWELL	TN	NPDES
37397	S111803785		B & W TAYLOR FARM	4250 OLD DUNLAP ROAD		WHITWELL	TN	NPDES
37397	S111805170		B & W TAYLOR FARM	4250 OLD DUNLAP ROAD		WHITWELL	TN	NPDES
37397	1014837180	110041680810	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	**	WHITWELL	TN	FINDS
37397	1014401425	TNR000029504	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	**	WHITWELL	TN	RCRA-NonGen
37397	1015703977			OLD HIGHWAY 28	**	WHITWELL	TN	EDR Historical Auto Stations
37397	S111802282		SR-283, BRIDGE AND APPROACHES OVEI	SR-283 OVER KELLY CREEK	**	WHITWELL	TN	NPDES
37397	S111825089		SR-283, BRIDGE AND APPROACHES OVEI	SR-283 OVER KELLY CREEK	**	WHITWELL	TN	NPDES
37397	1004597690	110001857205	TENNESSEE CONSOLIDATED COAL CO.	1000 POCKET ROAD		WHITWELL	TN	FINDS
37397	S111314991		TENNESSEE CONSOLIDATED COAL CO.	1000 POCKET ROAD		WHITWELL	TN	AIRS, NPDES
37397	1015218296			1399 POCKET RD		WHITWELL	TN	EDR Historical Auto Stations
37397	S111794013		COLONIAL PIPELINE LINE 19, POCKET CR	POCKET CREEK ROAD, MARION COUNTY	**	WHITWELL	TN	NPDES
37397	1005498506	110009788177	TN CONSOLIDATED COAL CO.	PREPARATION PLANT	**	WHITWELL	TN	FINDS
37397	S111803830		K & E FARM	180 RED LN		WHITWELL	TN	NPDES
37397	S111805160		K & E FARM	180 RED LN		WHITWELL	TN	NPDES
37397	1000405154	110008121415	SOUTH CENTRAL BELL WHWLTNMA	S SIDE SPRING ST	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	S107461946	3580127	CITY OF WHITWELL	EAST SPRING ST, ROUTE 4 BOX 300	3, WNW, 1/4 - 1/2	WHITWELL	TN	LUST
37397	S111808728		NEW RETAIL STORE	STATE ROAD 283	**	WHITWELL	TN	NPDES
37397	U004162662		TENNESSEE DOT	STATE RT. 28 RTE. 2	**	WHITWELL	TN	UST
37397	U002097946	0-580084	TENNESSEE DOT	STATE RT. 28 RTE. 2	**	WHITWELL	TN	HIST UST
37397	1015234694			149 TATE LN		WHITWELL	TN	EDR Historical Auto Stations
37397	1011468342	110036725318	WHITWELL ELEMENTARY	150 TIGER TRL	**	WHITWELL	TN	FINDS
37397	1008252471	110021444365	WHITWELL HIGH SCHOOL	200 TIGER TR	**	WHITWELL	TN	FINDS
37397	1014836614	110041534603	WHITWELL MEDICAL CENTER	UNKNOWN	**	WHITWELL	TN	FINDS
37397	1014837471	110041436005	MATTHEWS	UNKNOWN	**	WHITWELL	TN	FINDS
37397	U004167347		WHITWELL AMOCO	UNKNOWN	**	WHITWELL	TN	UST
37397	U003612639	3-580092	WHITWELL AMOCO	UNKNOWN	**	WHITWELL	TN	HIST UST
37397	S111802831		HARDEE'S OF WHITWELL (OWNED BY J&/	12075 VALLEY VIEW HIGHWAY		WHITWELL	TN	NPDES
37397	S110169818		GARRETT'S GROCERY	7549 VALLEY VIEW HIGHWAY		WHITWELL	TN	LUST
37397	U004184470		GARRETT'S GROCERY	7761 VALLEY VIEW HIGHWAY		WHITWELL	TN	UST
37397	U002101373	3-580058	GARRETT'S GROCERY	7761 VALLEY VIEW HIGHWAY		WHITWELL	TN	HIST UST, LUST
37397	1015636184			7999 VALLEY VIEW HWY		WHITWELL	TN	EDR Historical Auto Stations
37397	S111803819		A & L FARM	275 VANDERGRIFF ROAD		WHITWELL	TN	NPDES
37397	S111805184		A & L FARM	275 VANDERGRIFF ROAD		WHITWELL	TN	NPDES
37397	U002101347	3-580001	AMOCO	283 WHITWELL	**	WHITWELL	TN	HIST UST, LUST
37397	S111808221		WHITWELL SEWER SYSTEM - PROJECT A	WHITWELL	**	WHITWELL	TN	NPDES
37397	S111801328		WHITWELL SEWER SYSTEM - PROJECT A	WHITWELL	**	WHITWELL	TN	NPDES
37397	S111804492		HARDEE'S OF WHITWELL	WHITWELL..	**	WHITWELL	TN	NPDES
37397	S111805423		HARDEE'S OF WHITWELL	WHITWELL..	**	WHITWELL	TN	NPDES

TAWC_RESP_CAPD_1DR_000449

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

To maintain currency of the following federal and state databases, EDR contacts the appropriate governmental agency on a monthly or quarterly basis, as required.

Number of Days to Update: Provides confirmation that EDR is reporting records that have been updated within 90 days from the date the government agency made the information available to the public.

STANDARD ENVIRONMENTAL RECORDS

Federal NPL site list

NPL: National Priority List
National Priorities List (Superfund). The NPL is a subset of CERCLIS and identifies over 1,200 sites for priority cleanup under the Superfund Program. NPL sites may encompass relatively large areas. As such, EDR provides polygon coverage for over 1,000 NPL site boundaries produced by EPA's Environmental Photographic Interpretation Center (EPIC) and regional EPA offices.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

NPL Site Boundaries

Sources:

EPA's Environmental Photographic Interpretation Center (EPIC)
Telephone: 202-564-7333

EPA Region 1
Telephone 617-918-1143

EPA Region 6
Telephone: 214-655-6659

EPA Region 3
Telephone 215-814-5418

EPA Region 7
Telephone: 913-551-7247

EPA Region 4
Telephone 404-562-8033

EPA Region 8
Telephone: 303-312-6774

EPA Region 5
Telephone 312-886-6686

EPA Region 9
Telephone: 415-947-4246

EPA Region 10
Telephone 206-553-8665

Proposed NPL: Proposed National Priority List Sites
A site that has been proposed for listing on the National Priorities List through the issuance of a proposed rule in the Federal Register. EPA then accepts public comments on the site, responds to the comments, and places on the NPL those sites that continue to meet the requirements for listing.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

NPL LIENS: Federal Superfund Liens
Federal Superfund Liens. Under the authority granted the USEPA by CERCLA of 1980, the USEPA has the authority to file liens against real property in order to recover remedial action expenditures or when the property owner received notification of potential liability. USEPA compiles a listing of filed notices of Superfund Liens.

Date of Government Version: 10/15/1991
Date Data Arrived at EDR: 02/02/1994
Date Made Active in Reports: 03/30/1994
Number of Days to Update: 56

Source: EPA
Telephone: 202-564-4267
Last EDR Contact: 08/15/2011
Next Scheduled EDR Contact: 11/28/2011
Data Release Frequency: No Update Planned

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Federal Delisted NPL site list

DELISTED NPL: National Priority List Deletions

The National Oil and Hazardous Substances Pollution Contingency Plan (NCP) establishes the criteria that the EPA uses to delete sites from the NPL. In accordance with 40 CFR 300.425.(e), sites may be deleted from the NPL where no further response is appropriate.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

Federal CERCLIS list

CERCLIS: Comprehensive Environmental Response, Compensation, and Liability Information System

CERCLIS contains data on potentially hazardous waste sites that have been reported to the USEPA by states, municipalities, private companies and private persons, pursuant to Section 103 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). CERCLIS contains sites which are either proposed to or on the National Priorities List (NPL) and sites which are in the screening and assessment phase for possible inclusion on the NPL.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/28/2012
Date Made Active in Reports: 01/07/2013
Number of Days to Update: 40

Source: EPA
Telephone: 703-412-9810
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

FEDERAL FACILITY: Federal Facility Site Information listing

A listing of National Priority List (NPL) and Base Realignment and Closure (BRAC) sites found in the Comprehensive Environmental Response, Compensation and Liability Information System (CERCLIS) Database where EPA Federal Facilities Restoration and Reuse Office is involved in cleanup activities.

Date of Government Version: 07/31/2012
Date Data Arrived at EDR: 10/09/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 72

Source: Environmental Protection Agency
Telephone: 703-603-8704
Last EDR Contact: 01/11/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

Federal CERCLIS NFRAP site List

CERCLIS-NFRAP: CERCLIS No Further Remedial Action Planned

Archived sites are sites that have been removed and archived from the inventory of CERCLIS sites. Archived status indicates that, to the best of EPA's knowledge, assessment at a site has been completed and that EPA has determined no further steps will be taken to list this site on the National Priorities List (NPL), unless information indicates this decision was not appropriate or other considerations require a recommendation for listing at a later time. This decision does not necessarily mean that there is no hazard associated with a given site; it only means that, based upon available information, the location is not judged to be a potential NPL site.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/28/2012
Date Made Active in Reports: 01/07/2013
Number of Days to Update: 40

Source: EPA
Telephone: 703-412-9810
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

Federal RCRA CORRACTS facilities list

CORRACTS: Corrective Action Report

CORRACTS identifies hazardous waste handlers with RCRA corrective action activity.

Date of Government Version: 08/19/2011
Date Data Arrived at EDR: 08/31/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 132

Source: EPA
Telephone: 800-424-9346
Last EDR Contact: 02/08/2013
Next Scheduled EDR Contact: 05/27/2013
Data Release Frequency: Quarterly

Federal RCRA non-CORRACTS TSD facilities list

RCRA-TSDF: RCRA - Treatment, Storage and Disposal

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Transporters are individuals or entities that move hazardous waste from the generator offsite to a facility that can recycle, treat, store, or dispose of the waste. TSDFs treat, store, or dispose of the waste.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

Federal RCRA generators list

RCRA-LQG: RCRA - Large Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Large quantity generators (LQGs) generate over 1,000 kilograms (kg) of hazardous waste, or over 1 kg of acutely hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

RCRA-SQG: RCRA - Small Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Small quantity generators (SQGs) generate between 100 kg and 1,000 kg of hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

RCRA-CESQG: RCRA - Conditionally Exempt Small Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Conditionally exempt small quantity generators (CESQGs) generate less than 100 kg of hazardous waste, or less than 1 kg of acutely hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Federal institutional controls / engineering controls registries

US ENG CONTROLS: Engineering Controls Sites List

A listing of sites with engineering controls in place. Engineering controls include various forms of caps, building foundations, liners, and treatment methods to create pathway elimination for regulated substances to enter environmental media or effect human health.

Date of Government Version: 07/18/2012
Date Data Arrived at EDR: 07/24/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 104

Source: Environmental Protection Agency
Telephone: 703-603-0695
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

US INST CONTROL: Sites with Institutional Controls

A listing of sites with institutional controls in place. Institutional controls include administrative measures, such as groundwater use restrictions, construction restrictions, property use restrictions, and post remediation care requirements intended to prevent exposure to contaminants remaining on site. Deed restrictions are generally required as part of the institutional controls.

Date of Government Version: 07/18/2012
Date Data Arrived at EDR: 07/24/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 104

Source: Environmental Protection Agency
Telephone: 703-603-0695
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

LUCIS: Land Use Control Information System

LUCIS contains records of land use control information pertaining to the former Navy Base Realignment and Closure properties.

Date of Government Version: 12/09/2005
Date Data Arrived at EDR: 12/11/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 31

Source: Department of the Navy
Telephone: 843-820-7326
Last EDR Contact: 11/15/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

Federal ERNS list

ERNS: Emergency Response Notification System

Emergency Response Notification System. ERNS records and stores information on reported releases of oil and hazardous substances.

Date of Government Version: 04/02/2012
Date Data Arrived at EDR: 04/03/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 72

Source: National Response Center, United States Coast Guard
Telephone: 202-267-2180
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

State- and tribal - equivalent NPL

SHWS: Promulgated Sites

"Inactive hazardous substance sites that constitute an imminent, substantial danger" is an inactive hazardous substance site where there is a threat of danger to the public health, safety, or environment which is both real and presently existing. Such situations may include, but are not limited to one or more of the following: an immediate action is necessary to minimize an ongoing threat to the public health or pollution of the environment, an inactive hazardous substance site where there is an active release, where direct access to the hazardous substance is not controlled, or where incompatible hazardous substances are found in close proximity. Also known as Promulgated Sites List.

Date of Government Version: 08/07/2012
Date Data Arrived at EDR: 01/09/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 28

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/08/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Semi-Annually

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

State and tribal landfill and/or solid waste disposal site lists

SWF/LF: Solid Waste Disposal Facilities
Solid Waste Facilities/Landfill Sites. SWF/LF type records typically contain an inventory of solid waste disposal facilities or landfills in a particular state. Depending on the state, these may be active or inactive facilities or open dumps that failed to meet RCRA Subtitle D Section 4004 criteria for solid waste landfills or disposal sites.

Date of Government Version: 10/19/2012
Date Data Arrived at EDR: 10/19/2012
Date Made Active in Reports: 11/15/2012
Number of Days to Update: 27

Source: Department of Environment and Conservation
Telephone: 615-532-0804
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 04/01/2013
Data Release Frequency: Annually

State and tribal leaking storage tank lists

LUST: Fund Eligible Leaking Underground Storage Tank Sites
A listing of leaking underground storage tank site locations.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment and Conservation
Telephone: 615-532-0945
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Quarterly

LUST TRUST: LUST TRUST Fund Database
This list contains information on sites that had accidental releases of petroleum and are eligible for reimbursement from the TN Petroleum UST Fund.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment & Conservation
Telephone: 615-532-0971
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

LUST_JO: Leaking Underground Storage Tanks Sites
Leaking UST sites in Carter, Greene, Hancock, Hawkins, Johnson, Sullivan, Unicoi and Washington counties.

Date of Government Version: 08/02/2005
Date Data Arrived at EDR: 08/03/2005
Date Made Active in Reports: 09/07/2005
Number of Days to Update: 35

Source: Department of Environmental Conservation, Johnson City Field Office
Telephone: 423-854-5441
Last EDR Contact: 06/29/2009
Next Scheduled EDR Contact: 09/28/2009
Data Release Frequency: Varies

HIST_LUST CO: Leaking Underground Storage Tanks Sites
A listing of leaking underground storage tank site locations from the Columbia Field Office. The listing is no longer updated.

Date of Government Version: 10/18/1994
Date Data Arrived at EDR: 10/24/1994
Date Made Active in Reports: 12/30/1994
Number of Days to Update: 67

Source: Department of Environmental Conservation, Columbia Field Office
Telephone: 931-380-3371
Last EDR Contact: 06/29/2009
Next Scheduled EDR Contact: 09/28/2009
Data Release Frequency: No Update Planned

INDIAN LUST R4: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Florida, Mississippi and North Carolina.

Date of Government Version: 12/14/2011
Date Data Arrived at EDR: 12/15/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 26

Source: EPA Region 4
Telephone: 404-562-8677
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Semi-Annually

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

INDIAN LUST R9: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Arizona, California, New Mexico and Nevada

Date of Government Version: 09/06/2012
Date Data Arrived at EDR: 09/07/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 39

Source: Environmental Protection Agency
Telephone: 415-972-3372
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN LUST R10: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Alaska, Idaho, Oregon and Washington.

Date of Government Version: 08/01/2012
Date Data Arrived at EDR: 08/02/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 75

Source: EPA Region 10
Telephone: 206-553-2857
Last EDR Contact: 10/30/2012
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN LUST R1: Leaking Underground Storage Tanks on Indian Land
A listing of leaking underground storage tank locations on Indian Land.

Date of Government Version: 04/12/2012
Date Data Arrived at EDR: 05/09/2012
Date Made Active in Reports: 07/10/2012
Number of Days to Update: 62

Source: EPA Region 1
Telephone: 617-918-1313
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN LUST R7: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Iowa, Kansas, and Nebraska

Date of Government Version: 08/17/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 7
Telephone: 913-551-7003
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN LUST R8: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Colorado, Montana, North Dakota, South Dakota, Utah and Wyoming.

Date of Government Version: 08/27/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 8
Telephone: 303-312-6271
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN LUST R6: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in New Mexico and Oklahoma.

Date of Government Version: 09/12/2011
Date Data Arrived at EDR: 09/13/2011
Date Made Active in Reports: 11/11/2011
Number of Days to Update: 59

Source: EPA Region 6
Telephone: 214-665-6597
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

State and tribal registered storage tank lists

UST: Facility and Tank Report
Registered Underground Storage Tanks. UST's are regulated under Subtitle I of the Resource Conservation and Recovery Act (RCRA) and must be registered with the state department responsible for administering the UST program. Available information varies by state program.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/13/2012
Number of Days to Update: 22

Source: Department of Environment and Conservation
Telephone: 615-532-0945
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Quarterly

AST: Aboveground Storage Tanks
Registered Aboveground Storage Tanks.

Date of Government Version: 10/01/1999
Date Data Arrived at EDR: 10/12/1999
Date Made Active in Reports: 11/05/1999
Number of Days to Update: 24

Source: Department of Environment and Conservation
Telephone: 615-532-0965
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: No Update Planned

INDIAN UST R1: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 1 (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont and ten Tribal Nations).

Date of Government Version: 04/12/2012
Date Data Arrived at EDR: 05/02/2012
Date Made Active in Reports: 07/16/2012
Number of Days to Update: 75

Source: EPA, Region 1
Telephone: 617-918-1313
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN UST R7: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 7 (Iowa, Kansas, Missouri, Nebraska, and 9 Tribal Nations).

Date of Government Version: 08/17/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 7
Telephone: 913-551-7003
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN UST R6: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 6 (Louisiana, Arkansas, Oklahoma, New Mexico, Texas and 65 Tribes).

Date of Government Version: 05/10/2011
Date Data Arrived at EDR: 05/11/2011
Date Made Active in Reports: 06/14/2011
Number of Days to Update: 34

Source: EPA Region 6
Telephone: 214-665-7591
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Semi-Annually

INDIAN UST R5: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 5 (Michigan, Minnesota and Wisconsin and Tribal Nations).

Date of Government Version: 08/02/2012
Date Data Arrived at EDR: 08/03/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 94

Source: EPA Region 5
Telephone: 312-886-6136
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN UST R4: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 4 (Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee and Tribal Nations)

Date of Government Version: 12/14/2011
Date Data Arrived at EDR: 12/15/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 26

Source: EPA Region 4
Telephone: 404-562-9424
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Semi-Annually

INDIAN UST R8: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 8 (Colorado, Montana, North Dakota, South Dakota, Utah, Wyoming and 27 Tribal Nations).

Date of Government Version: 08/27/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 8
Telephone: 303-312-6137
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN UST R9: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 9 (Arizona, California, Hawaii, Nevada, the Pacific Islands, and Tribal Nations).

Date of Government Version: 09/06/2012
Date Data Arrived at EDR: 09/07/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 39

Source: EPA Region 9
Telephone: 415-972-3368
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN UST R10: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 10 (Alaska, Idaho, Oregon, Washington, and Tribal Nations).

Date of Government Version: 08/01/2012
Date Data Arrived at EDR: 08/02/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 75

Source: EPA Region 10
Telephone: 206-553-2857
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

FEMA UST: Underground Storage Tank Listing

A listing of all FEMA owned underground storage tanks.

Date of Government Version: 01/01/2010
Date Data Arrived at EDR: 02/16/2010
Date Made Active in Reports: 04/12/2010
Number of Days to Update: 55

Source: FEMA
Telephone: 202-646-5797
Last EDR Contact: 01/14/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Varies

State and tribal institutional control / engineering control registries

ENG CONTROLS: Engineering Control Sites

Sites that have engineering controls.

Date of Government Version: 09/27/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 11/16/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

INST CONTROL: Institutional Control Sites

Sites that have institutional controls.

TAWC RESP CAPD 1DR 000457

Date of Government Version: 09/27/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 11/16/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

State and tribal voluntary cleanup sites

VCP: Voluntary Cleanup, Oversight and Assistance Program Sites
The Voluntary Cleanup Oversight and Assistance Program (VOAP) offers people the opportunity to work proactively with state government to address necessary cleanup of a property to return it to productive use. In return for their efforts, participants can receive a No Further Action letter and a release of liability for areas where investigation and cleanup is conducted. The program is open to everyone with an interest in addressing contamination at a site.

Date of Government Version: 01/07/2013
Date Data Arrived at EDR: 01/10/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 27

Source: Department of Environmental & Conservation
Telephone: 615-532-0912
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

INDIAN VCP R1: Voluntary Cleanup Priority Listing
A listing of voluntary cleanup priority sites located on Indian Land located in Region 1.

Date of Government Version: 09/28/2012
Date Data Arrived at EDR: 10/02/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 14

Source: EPA, Region 1
Telephone: 617-918-1102
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

SRP: State Remediation Program List
The State Remediation Program (SRP) was established in 1994 within the Division of Solid Waste Management for the purpose of providing owners, prospective purchasers and other interested parties the means to voluntarily investigate, clean up or monitor contaminated sites not regulated under RCRA, CERCLA or the Tennessee Division of Underground Tanks (UST).

Date of Government Version: 11/05/2012
Date Data Arrived at EDR: 11/07/2012
Date Made Active in Reports: 11/30/2012
Number of Days to Update: 23

Source: Department of Environemtn & Conservation
Telephone: 615-532-0853
Last EDR Contact: 02/04/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

INDIAN VCP R7: Voluntary Cleanup Priority Lisitng
A listing of voluntary cleanup priority sites located on Indian Land located in Region 7.

Date of Government Version: 03/20/2008
Date Data Arrived at EDR: 04/22/2008
Date Made Active in Reports: 05/19/2008
Number of Days to Update: 27

Source: EPA, Region 7
Telephone: 913-551-7365
Last EDR Contact: 04/20/2009
Next Scheduled EDR Contact: 07/20/2009
Data Release Frequency: Varies

State and tribal Brownfields sites

BROWNFIELDS: Superfund VOAP Listing
Brownfields sites included on the Superfund Voluntary Cleanup, Oversight & Assistance Program listing.

Date of Government Version: 01/07/2013
Date Data Arrived at EDR: 01/10/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 27

Source: Department of Environment & Conservation
Telephone: 615-532-0912
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

ADDITIONAL ENVIRONMENTAL RECORDS

Local Brownfield lists

US BROWNFIELDS: A Listing of Brownfields Sites

Brownfields are real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Cleaning up and reinvesting in these properties takes development pressures off of undeveloped, open land, and both improves and protects the environment. Assessment, Cleanup and Redevelopment Exchange System (ACRES) stores information reported by EPA Brownfields grant recipients on brownfields properties assessed or cleaned up with grant funding as well as information on Targeted Brownfields Assessments performed by EPA Regions. A listing of ACRES Brownfield sites is obtained from Cleanups in My Community. Cleanups in My Community provides information on Brownfields properties for which information is reported back to EPA, as well as areas served by Brownfields grant programs.

Date of Government Version: 12/10/2012
Date Data Arrived at EDR: 12/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 9

Source: Environmental Protection Agency
Telephone: 202-566-2777
Last EDR Contact: 02/14/2013
Next Scheduled EDR Contact: 04/08/2013
Data Release Frequency: Semi-Annually

Local Lists of Landfill / Solid Waste Disposal Sites

DEBRIS REGION 9: Torres Martinez Reservation Illegal Dump Site Locations

A listing of illegal dump sites location on the Torres Martinez Indian Reservation located in eastern Riverside County and northern Imperial County, California.

Date of Government Version: 01/12/2009
Date Data Arrived at EDR: 05/07/2009
Date Made Active in Reports: 09/21/2009
Number of Days to Update: 137

Source: EPA, Region 9
Telephone: 415-947-4219
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: No Update Planned

ODI: Open Dump Inventory

An open dump is defined as a disposal facility that does not comply with one or more of the Part 257 or Part 258 Subtitle D Criteria.

Date of Government Version: 06/30/1985
Date Data Arrived at EDR: 08/09/2004
Date Made Active in Reports: 09/17/2004
Number of Days to Update: 39

Source: Environmental Protection Agency
Telephone: 800-424-9346
Last EDR Contact: 06/09/2004
Next Scheduled EDR Contact: N/A
Data Release Frequency: No Update Planned

SWRCY: Recycling Facilities Listing

A listing of recycling facility locations.

Date of Government Version: 10/15/2012
Date Data Arrived at EDR: 10/17/2012
Date Made Active in Reports: 11/15/2012
Number of Days to Update: 29

Source: Department of Environment & Conservation
Telephone: 615-532-8657
Last EDR Contact: 02/04/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Varies

INDIAN ODI: Report on the Status of Open Dumps on Indian Lands

Location of open dumps on Indian land.

Date of Government Version: 12/31/1998
Date Data Arrived at EDR: 12/03/2007
Date Made Active in Reports: 01/24/2008
Number of Days to Update: 52

Source: Environmental Protection Agency
Telephone: 703-308-8245
Last EDR Contact: 02/05/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

Local Lists of Hazardous waste / Contaminated Sites

TAWC_RESP_CAPD_1DR_000459

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

US CDL: Clandestine Drug Labs

A listing of clandestine drug lab locations. The U.S. Department of Justice ("the Department") provides this web site as a public service. It contains addresses of some locations where law enforcement agencies reported they found chemicals or other items that indicated the presence of either clandestine drug laboratories or dumpsites. In most cases, the source of the entries is not the Department, and the Department has not verified the entry and does not guarantee its accuracy. Members of the public must verify the accuracy of all entries by, for example, contacting local law enforcement and local health departments.

Date of Government Version: 07/11/2012
Date Data Arrived at EDR: 09/12/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 54

Source: Drug Enforcement Administration
Telephone: 202-307-1000
Last EDR Contact: 12/03/2012
Next Scheduled EDR Contact: 03/18/2013
Data Release Frequency: Quarterly

DEL SHWS: Deleted State Hazardous Waste Sites

A listing of sites removed from the Promulgated Sites Listing.

Date of Government Version: 08/07/2012
Date Data Arrived at EDR: 01/09/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 28

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/08/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

PRIORITY CLEANERS: DCERP Remediation Sites Listing

Drycleaner Environmental Response Program remediation sites.

Date of Government Version: 08/07/2012
Date Data Arrived at EDR: 08/09/2012
Date Made Active in Reports: 10/11/2012
Number of Days to Update: 63

Source: Department of Environment & Conservation
Telephone: 615-253-3876
Last EDR Contact: 02/04/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Varies

CDL: Registry of Contaminated Properties

Pursuant to TCA 68212509 the following properties have been quarantined because of methamphetamine production, but have not been cleaned and certified within the 60day time frame allotted by the statute. These properties are hereby registered by the Tennessee Department of Environment and Conservation as unremediated methamphetamine sites. This is not a comprehensive list of quarantined properties. These are properties that TDEC has been notified as being quarantined, but have not been cleaned within the 60 day grace period. Other properties where methamphetamine production residues are a concern may not have been quarantined, may not have been reported to TDEC, or may not have passed the 60day grace

Date of Government Version: 11/01/2012
Date Data Arrived at EDR: 11/07/2012
Date Made Active in Reports: 11/30/2012
Number of Days to Update: 23

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 02/06/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

US HIST CDL: National Clandestine Laboratory Register

A listing of clandestine drug lab locations. The U.S. Department of Justice ("the Department") provides this web site as a public service. It contains addresses of some locations where law enforcement agencies reported they found chemicals or other items that indicated the presence of either clandestine drug laboratories or dumpsites. In most cases, the source of the entries is not the Department, and the Department has not verified the entry and does not guarantee its accuracy. Members of the public must verify the accuracy of all entries by, for example, contacting local law enforcement and local health departments.

Date of Government Version: 09/01/2007
Date Data Arrived at EDR: 11/19/2008
Date Made Active in Reports: 03/30/2009
Number of Days to Update: 131

Source: Drug Enforcement Administration
Telephone: 202-307-1000
Last EDR Contact: 03/23/2009
Next Scheduled EDR Contact: 06/22/2009
Data Release Frequency: No Update Planned

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Local Lists of Registered Storage Tanks

HIST UST: Underground Storage Tank Database
This database is no longer updated by the agency. It contains records and detail fields that the current UST database does not.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/13/2012
Number of Days to Update: 22

Source: Department of Environment & Conservation
Telephone: 615-532-0945
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: No Update Planned

Local Land Records

LIENS 2: CERCLA Lien Information
A Federal CERCLA ('Superfund') lien can exist by operation of law at any site or property at which EPA has spent Superfund monies. These monies are spent to investigate and address releases and threatened releases of contamination. CERCLIS provides information as to the identity of these sites and properties.

Date of Government Version: 02/16/2012
Date Data Arrived at EDR: 03/26/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 80

Source: Environmental Protection Agency
Telephone: 202-564-6023
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

LIENS: Liens Information
A listing of sites with environmental liens information.

Date of Government Version: 01/10/2012
Date Data Arrived at EDR: 01/12/2012
Date Made Active in Reports: 02/24/2012
Number of Days to Update: 43

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

Records of Emergency Release Reports

HMIRS: Hazardous Materials Information Reporting System
Hazardous Materials Incident Report System. HMIRS contains hazardous material spill incidents reported to DOT.

Date of Government Version: 04/01/2012
Date Data Arrived at EDR: 04/03/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 72

Source: U.S. Department of Transportation
Telephone: 202-366-4555
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

SPILLS: State Spills
A listing of spills locations.

Date of Government Version: 01/07/2013
Date Data Arrived at EDR: 01/09/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 28

Source: Department of Environment & Conservation
Telephone: 615-532-0109
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

Other Ascertainable Records

RCRA NonGen / NLR: RCRA - Non Generators
RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Non-Generators do not presently generate hazardous waste.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

DOT OPS: Incident and Accident Data
Department of Transporation, Office of Pipeline Safety Incident and Accident data.

Date of Government Version: 07/31/2012
Date Data Arrived at EDR: 08/07/2012
Date Made Active in Reports: 09/18/2012
Number of Days to Update: 42

Source: Department of Transporation, Office of Pipeline Safety
Telephone: 202-366-4595
Last EDR Contact: 02/05/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

DOD: Department of Defense Sites
This data set consists of federally owned or administered lands, administered by the Department of Defense, that have any area equal to or greater than 640 acres of the United States, Puerto Rico, and the U.S. Virgin Islands.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 11/10/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 62

Source: USGS
Telephone: 888-275-8747
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Semi-Annually

FUDS: Formerly Used Defense Sites
The listing includes locations of Formerly Used Defense Sites properties where the US Army Corps of Engineers is actively working or will take necessary cleanup actions.

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 08/12/2010
Date Made Active in Reports: 12/02/2010
Number of Days to Update: 112

Source: U.S. Army Corps of Engineers
Telephone: 202-528-4285
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

CONSENT: Superfund (CERCLA) Consent Decrees
Major legal settlements that establish responsibility and standards for cleanup at NPL (Superfund) sites. Released periodically by United States District Courts after settlement by parties to litigation matters.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/19/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 62

Source: Department of Justice, Consent Decree Library
Telephone: Varies
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

ROD: Records Of Decision
Record of Decision. ROD documents mandate a permanent remedy at an NPL (Superfund) site containing technical and health information to aid in the cleanup.

Date of Government Version: 02/27/2012
Date Data Arrived at EDR: 03/14/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 92

Source: EPA
Telephone: 703-416-0223
Last EDR Contact: 12/11/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Annually

UMTRA: Uranium Mill Tailings Sites
Uranium ore was mined by private companies for federal government use in national defense programs. When the mills shut down, large piles of the sand-like material (mill tailings) remain after uranium has been extracted from the ore. Levels of human exposure to radioactive materials from the piles are low; however, in some cases tailings were used as construction materials before the potential health hazards of the tailings were recognized.

TAWC_RESP_CAPD_1DR_000462

Date of Government Version: 09/14/2010
Date Data Arrived at EDR: 10/07/2011
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 146

Source: Department of Energy
Telephone: 505-845-0011
Last EDR Contact: 11/28/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Varies

US MINES: Mines Master Index File
Contains all mine identification numbers issued for mines active or opened since 1971. The data also includes violation information.

Date of Government Version: 08/18/2011
Date Data Arrived at EDR: 09/08/2011
Date Made Active in Reports: 09/29/2011
Number of Days to Update: 21

Source: Department of Labor, Mine Safety and Health Administration
Telephone: 303-231-5959
Last EDR Contact: 12/05/2012
Next Scheduled EDR Contact: 03/18/2013
Data Release Frequency: Semi-Annually

TRIS: Toxic Chemical Release Inventory System
Toxic Release Inventory System. TRIS identifies facilities which release toxic chemicals to the air, water and land in reportable quantities under SARA Title III Section 313.

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 09/01/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 131

Source: EPA
Telephone: 202-566-0250
Last EDR Contact: 11/28/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Annually

TSCA: Toxic Substances Control Act
Toxic Substances Control Act. TSCA identifies manufacturers and importers of chemical substances included on the TSCA Chemical Substance Inventory list. It includes data on the production volume of these substances by plant site.

Date of Government Version: 12/31/2006
Date Data Arrived at EDR: 09/29/2010
Date Made Active in Reports: 12/02/2010
Number of Days to Update: 64

Source: EPA
Telephone: 202-260-5521
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/08/2013
Data Release Frequency: Every 4 Years

FTTS: FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
FTTS tracks administrative cases and pesticide enforcement actions and compliance activities related to FIFRA, TSCA and EPCRA (Emergency Planning and Community Right-to-Know Act). To maintain currency, EDR contacts the Agency on a quarterly basis.

Date of Government Version: 04/09/2009
Date Data Arrived at EDR: 04/16/2009
Date Made Active in Reports: 05/11/2009
Number of Days to Update: 25

Source: EPA/Office of Prevention, Pesticides and Toxic Substances
Telephone: 202-566-1667
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

FTTS INSP: FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
A listing of FIFRA/TSCA Tracking System (FTTS) inspections and enforcements.

Date of Government Version: 04/09/2009
Date Data Arrived at EDR: 04/16/2009
Date Made Active in Reports: 05/11/2009
Number of Days to Update: 25

Source: EPA
Telephone: 202-566-1667
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

HIST FTTS: FIFRA/TSCA Tracking System Administrative Case Listing
A complete administrative case listing from the FIFRA/TSCA Tracking System (FTTS) for all ten EPA regions. The information was obtained from the National Compliance Database (NCDB). NCDB supports the implementation of FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act) and TSCA (Toxic Substances Control Act). Some EPA regions are now closing out records. Because of that, and the fact that some EPA regions are not providing EPA Headquarters with updated records, it was decided to create a HIST FTTS database. It included records that may not be included in the newer FTTS database updates. This database is no longer updated.

Date of Government Version: 10/19/2006
Date Data Arrived at EDR: 03/01/2007
Date Made Active in Reports: 04/10/2007
Number of Days to Update: 40

Source: Environmental Protection Agency
Telephone: 202-564-2501
Last EDR Contact: 12/17/2007
Next Scheduled EDR Contact: 03/17/2008
Data Release Frequency: No Update Planned

HIST FTTS INSP: FIFRA/TSCA Tracking System Inspection & Enforcement Case Listing

A complete inspection and enforcement case listing from the FIFRA/TSCA Tracking System (FTTS) for all ten EPA regions. The information was obtained from the National Compliance Database (NCDB). NCDB supports the implementation of FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act) and TSCA (Toxic Substances Control Act). Some EPA regions are now closing out records. Because of that, and the fact that some EPA regions are not providing EPA Headquarters with updated records, it was decided to create a HIST FTTS database. It included records that may not be included in the newer FTTS database updates. This database is no longer updated.

Date of Government Version: 10/19/2006
Date Data Arrived at EDR: 03/01/2007
Date Made Active in Reports: 04/10/2007
Number of Days to Update: 40

Source: Environmental Protection Agency
Telephone: 202-564-2501
Last EDR Contact: 12/17/2008
Next Scheduled EDR Contact: 03/17/2008
Data Release Frequency: No Update Planned

SSTS: Section 7 Tracking Systems

Section 7 of the Federal Insecticide, Fungicide and Rodenticide Act, as amended (92 Stat. 829) requires all registered pesticide-producing establishments to submit a report to the Environmental Protection Agency by March 1st each year. Each establishment must report the types and amounts of pesticides, active ingredients and devices being produced, and those having been produced and sold or distributed in the past year.

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 12/10/2010
Date Made Active in Reports: 02/25/2011
Number of Days to Update: 77

Source: EPA
Telephone: 202-564-4203
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Annually

ICIS: Integrated Compliance Information System

The Integrated Compliance Information System (ICIS) supports the information needs of the national enforcement and compliance program as well as the unique needs of the National Pollutant Discharge Elimination System (NPDES) program.

Date of Government Version: 07/20/2011
Date Data Arrived at EDR: 11/10/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: 202-564-5088
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Quarterly

PADS: PCB Activity Database System

PCB Activity Database. PADS Identifies generators, transporters, commercial storers and/or brokers and disposers of PCB's who are required to notify the EPA of such activities.

Date of Government Version: 11/01/2010
Date Data Arrived at EDR: 11/10/2010
Date Made Active in Reports: 02/16/2011
Number of Days to Update: 98

Source: EPA
Telephone: 202-566-0500
Last EDR Contact: 01/16/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Annually

MLTS: Material Licensing Tracking System

MLTS is maintained by the Nuclear Regulatory Commission and contains a list of approximately 8,100 sites which possess or use radioactive materials and which are subject to NRC licensing requirements. To maintain currency, EDR contacts the Agency on a quarterly basis.

Date of Government Version: 06/21/2011
Date Data Arrived at EDR: 07/15/2011
Date Made Active in Reports: 09/13/2011
Number of Days to Update: 60

Source: Nuclear Regulatory Commission
Telephone: 301-415-7169
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Quarterly

TAWC_RESP_CAPD_1DR_000464

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

RADINFO: Radiation Information Database

The Radiation Information Database (RADINFO) contains information about facilities that are regulated by U.S. Environmental Protection Agency (EPA) regulations for radiation and radioactivity.

Date of Government Version: 10/02/2012
Date Data Arrived at EDR: 10/02/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 34

Source: Environmental Protection Agency
Telephone: 202-343-9775
Last EDR Contact: 01/09/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

FINDS: Facility Index System/Facility Registry System

Facility Index System. FINDS contains both facility information and 'pointers' to other sources that contain more detail. EDR includes the following FINDS databases in this report: PCS (Permit Compliance System), AIRS (Aerometric Information Retrieval System), DOCKET (Enforcement Docket used to manage and track information on civil judicial enforcement cases for all environmental statutes), FURS (Federal Underground Injection Control), C-DOCKET (Criminal Docket System used to track criminal enforcement actions for all environmental statutes), FFIS (Federal Facilities Information System), STATE (State Environmental Laws and Statutes), and PADS (PCB Activity Data System).

Date of Government Version: 10/23/2011
Date Data Arrived at EDR: 12/13/2011
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 79

Source: EPA
Telephone: (404) 562-9900
Last EDR Contact: 12/11/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Quarterly

RAATS: RCRA Administrative Action Tracking System

RCRA Administration Action Tracking System. RAATS contains records based on enforcement actions issued under RCRA pertaining to major violators and includes administrative and civil actions brought by the EPA. For administration actions after September 30, 1995, data entry in the RAATS database was discontinued. EPA will retain a copy of the database for historical records. It was necessary to terminate RAATS because a decrease in agency resources made it impossible to continue to update the information contained in the database.

Date of Government Version: 04/17/1995
Date Data Arrived at EDR: 07/03/1995
Date Made Active in Reports: 08/07/1995
Number of Days to Update: 35

Source: EPA
Telephone: 202-564-4104
Last EDR Contact: 06/02/2008
Next Scheduled EDR Contact: 09/01/2008
Data Release Frequency: No Update Planned

RMP: Risk Management Plans

When Congress passed the Clean Air Act Amendments of 1990, it required EPA to publish regulations and guidance for chemical accident prevention at facilities using extremely hazardous substances. The Risk Management Program Rule (RMP Rule) was written to implement Section 112(r) of these amendments. The rule, which built upon existing industry codes and standards, requires companies of all sizes that use certain flammable and toxic substances to develop a Risk Management Program, which includes a(n): Hazard assessment that details the potential effects of an accidental release, an accident history of the last five years, and an evaluation of worst-case and alternative accidental releases; Prevention program that includes safety precautions and maintenance, monitoring, and employee training measures; and Emergency response program that spells out emergency health care, employee training measures and procedures for informing the public and response agencies (e.g the fire department) should an accident occur.

Date of Government Version: 05/08/2012
Date Data Arrived at EDR: 05/25/2012
Date Made Active in Reports: 07/10/2012
Number of Days to Update: 46

Source: Environmental Protection Agency
Telephone: 202-564-8600
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

BRS: Biennial Reporting System

The Biennial Reporting System is a national system administered by the EPA that collects data on the generation and management of hazardous waste. BRS captures detailed data from two groups: Large Quantity Generators (LQG) and Treatment, Storage, and Disposal Facilities.

TAWC_RESP_CAPD_1DR_000465

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 03/01/2011
Date Made Active in Reports: 05/02/2011
Number of Days to Update: 62

Source: EPA/NTIS
Telephone: 800-424-9346
Last EDR Contact: 11/30/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Biennially

DRYCLEANERS: Registered Facilities List
A list of all active registered drycleaner facilities, There may be some inactive facilities included.

Date of Government Version: 05/02/2011
Date Data Arrived at EDR: 08/05/2011
Date Made Active in Reports: 08/18/2011
Number of Days to Update: 13

Source: Dept. of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/25/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Annually

NPDES: Permitted Facility Listing
A listing of permitted wastewater facilities.

Date of Government Version: 06/06/2012
Date Data Arrived at EDR: 06/08/2012
Date Made Active in Reports: 06/21/2012
Number of Days to Update: 13

Source: Department of Environment & Conservation
Telephone: 615-253-2245
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Varies

AIRS: Listing of Permitted Sources
A listing of permitted sources issued by the Division of Air Pollution Control.

Date of Government Version: 09/13/2012
Date Data Arrived at EDR: 09/13/2012
Date Made Active in Reports: 10/12/2012
Number of Days to Update: 29

Source: Department of Environment & Conservation
Telephone: 615-532-0545
Last EDR Contact: 02/07/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

INDIAN RESERV: Indian Reservations
This map layer portrays Indian administered lands of the United States that have any area equal to or greater than 640 acres.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 12/08/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 34

Source: USGS
Telephone: 202-208-3710
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Semi-Annually

SCRD DRYCLEANERS: State Coalition for Remediation of Drycleaners Listing
The State Coalition for Remediation of Drycleaners was established in 1998, with support from the U.S. EPA Office of Superfund Remediation and Technology Innovation. It is comprised of representatives of states with established drycleaner remediation programs. Currently the member states are Alabama, Connecticut, Florida, Illinois, Kansas, Minnesota, Missouri, North Carolina, Oregon, South Carolina, Tennessee, Texas, and Wisconsin.

Date of Government Version: 03/07/2011
Date Data Arrived at EDR: 03/09/2011
Date Made Active in Reports: 05/02/2011
Number of Days to Update: 54

Source: Environmental Protection Agency
Telephone: 615-532-8599
Last EDR Contact: 01/21/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Varies

US AIRS MINOR: Air Facility System Data
A listing of minor source facilities.

Date of Government Version: 01/18/2012
Date Data Arrived at EDR: 01/27/2012
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 34

Source: EPA
Telephone: 202-564-5962
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

TAWC_RESP_CAPD_1DR_000466

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

PRP: Potentially Responsible Parties
A listing of verified Potentially Responsible Parties

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 32

Source: EPA
Telephone: 202-564-6023
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

FEDLAND: Federal and Indian Lands
Federally and Indian administrated lands of the United States. Lands included are administrated by: Army Corps of Engineers, Bureau of Reclamation, National Wild and Scenic River, National Wildlife Refuge, Public Domain Land, Wilderness, Wilderness Study Area, Wildlife Management Area, Bureau of Indian Affairs, Bureau of Land Management, Department of Justice, Forest Service, Fish and Wildlife Service, National Park Service.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 02/06/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 339

Source: U.S. Geological Survey
Telephone: 888-275-8747
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: N/A

US AIRS (AFS): Aerometric Information Retrieval System Facility Subsystem (AFS)
The database is a sub-system of Aerometric Information Retrieval System (AIRS). AFS contains compliance data on air pollution point sources regulated by the U.S. EPA and/or state and local air regulatory agencies. This information comes from source reports by various stationary sources of air pollution, such as electric power plants, steel mills, factories, and universities, and provides information about the air pollutants they produce. Action, air program, air program pollutant, and general level plant data. It is used to track emissions and compliance data from industrial plants.

Date of Government Version: 01/18/2012
Date Data Arrived at EDR: 01/27/2012
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 34

Source: EPA
Telephone: 202-564-5962
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

2020 COR ACTION: 2020 Corrective Action Program List
The EPA has set ambitious goals for the RCRA Corrective Action program by creating the 2020 Corrective Action Universe. This RCRA cleanup baseline includes facilities expected to need corrective action. The 2020 universe contains a wide variety of sites. Some properties are heavily contaminated while others were contaminated but have since been cleaned up. Still others have not been fully investigated yet, and may require little or no remediation. Inclusion in the 2020 Universe does not necessarily imply failure on the part of a facility to meet its RCRA obligations.

Date of Government Version: 11/11/2011
Date Data Arrived at EDR: 05/18/2012
Date Made Active in Reports: 05/25/2012
Number of Days to Update: 7

Source: Environmental Protection Agency
Telephone: 703-308-4044
Last EDR Contact: 08/16/2012
Next Scheduled EDR Contact: 11/26/2012
Data Release Frequency: Varies

COAL ASH EPA: Coal Combustion Residues Surface Impoundments List
A listing of coal combustion residues surface impoundments with high hazard potential ratings.

Date of Government Version: 08/17/2010
Date Data Arrived at EDR: 01/03/2011
Date Made Active in Reports: 03/21/2011
Number of Days to Update: 77

Source: Environmental Protection Agency
Telephone: N/A
Last EDR Contact: 12/11/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

EPA WATCH LIST: EPA WATCH LIST
EPA maintains a "Watch List" to facilitate dialogue between EPA, state and local environmental agencies on enforcement matters relating to facilities with alleged violations identified as either significant or high priority. Being on the Watch List does not mean that the facility has actually violated the law only that an investigation by EPA or a state or local environmental agency has led those organizations to allege that an unproven violation has in fact occurred. Being on the Watch List does not represent a higher level of concern regarding the alleged violations that were detected, but instead indicates cases requiring additional dialogue between EPA, state and local agencies - primarily because of the length of time the alleged violation has gone unaddressed or unresolved.

Date of Government Version: 07/31/2012
Date Data Arrived at EDR: 08/13/2012
Date Made Active in Reports: 09/18/2012
Number of Days to Update: 36

Source: Environmental Protection Agency
Telephone: 617-520-3000
Last EDR Contact: 02/12/2013
Next Scheduled EDR Contact: 05/27/2013
Data Release Frequency: Quarterly

US FIN ASSUR: Financial Assurance Information
All owners and operators of facilities that treat, store, or dispose of hazardous waste are required to provide proof that they will have sufficient funds to pay for the clean up, closure, and post-closure care of their facilities.

Date of Government Version: 08/20/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 69

Source: Environmental Protection Agency
Telephone: 202-566-1917
Last EDR Contact: 11/16/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Quarterly

PCB TRANSFORMER: PCB Transformer Registration Database
The database of PCB transformer registrations that includes all PCB registration submittals.

Date of Government Version: 02/01/2011
Date Data Arrived at EDR: 10/19/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 83

Source: Environmental Protection Agency
Telephone: 202-566-0517
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

COAL ASH DOE: Sleam-Electric Plan Operation Data
A listing of power plants that store ash in surface ponds.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 08/07/2009
Date Made Active in Reports: 10/22/2009
Number of Days to Update: 76

Source: Department of Energy
Telephone: 202-586-8719
Last EDR Contact: 01/15/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Varies

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP: EDR Proprietary Manufactured Gas Plants
The EDR Proprietary Manufactured Gas Plant Database includes records of coal gas plants (manufactured gas plants) compiled by EDR's researchers. Manufactured gas sites were used in the United States from the 1800's to 1950's to produce a gas that could be distributed and used as fuel. These plants used whale oil, rosin, coal, or a mixture of coal, oil, and water that also produced a significant amount of waste. Many of the byproducts of the gas production, such as coal tar (oily waste containing volatile and non-volatile chemicals), sludges, oils and other compounds are potentially hazardous to human health and the environment. The byproduct from this process was frequently disposed of directly at the plant site and can remain or spread slowly, serving as a continuous source of soil and groundwater contamination.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: No Update Planned

EDR US Hist Auto Stat: EDR Exclusive Historic Gas Stations
EDR has searched selected national collections of business directories and has collected listings of potential gas station/filling station/service station sites that were available to EDR researchers. EDR's review was limited to those categories of sources that might, in EDR's opinion, include gas station/filling station/service station establishments. The categories reviewed included, but were not limited to gas, gas station, gasoline station, filling station, auto, automobile repair, auto service station, service station, etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns, but may not show up in current government records searches.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR US Hist Cleaners: EDR Exclusive Historic Dry Cleaners

EDR has searched selected national collections of business directories and has collected listings of potential dry cleaner sites that were available to EDR researchers. EDR's review was limited to those categories of sources that might, in EDR's opinion, include dry cleaning establishments. The categories reviewed included, but were not limited to dry cleaners, cleaners, laundry, laundromat, cleaning/laundry, wash & dry etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns, but may not show up in current government records searches.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR US Hist Auto Stat: EDR Proprietary Historic Gas Stations - Cole

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: N/A
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR US Hist Cleaners: EDR Proprietary Historic Dry Cleaners - Cole

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: N/A
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

OTHER DATABASE(S)

Depending on the geographic area covered by this report, the data provided in these specialty databases may or may not be complete. For example, the existence of wetlands information data in a specific report does not mean that all wetlands in the area covered by the report are included. Moreover, the absence of any reported wetlands information does not necessarily mean that wetlands do not exist in the area covered by the report.

CT MANIFEST: Hazardous Waste Manifest Data

Facility and manifest data. Manifest is a document that lists and tracks hazardous waste from the generator through transporters to a tsd facility.

Date of Government Version: 11/19/2012
Date Data Arrived at EDR: 11/19/2012
Date Made Active in Reports: 01/03/2013
Number of Days to Update: 45

Source: Department of Energy & Environmental Protection
Telephone: 860-424-3375
Last EDR Contact: 11/19/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Annually

NY MANIFEST: Facility and Manifest Data

Manifest is a document that lists and tracks hazardous waste from the generator through transporters to a TSD facility.

Date of Government Version: 11/01/2012
Date Data Arrived at EDR: 11/07/2012
Date Made Active in Reports: 12/11/2012
Number of Days to Update: 34

Source: Department of Environmental Conservation
Telephone: 518-402-8651
Last EDR Contact: 02/07/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Annually

PA MANIFEST: Manifest Information
Hazardous waste manifest information.

Date of Government Version: 12/31/2011
Date Data Arrived at EDR: 07/23/2012
Date Made Active in Reports: 09/18/2012
Number of Days to Update: 57

Source: Department of Environmental Protection
Telephone: 717-783-8990
Last EDR Contact: 01/21/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Annually

RI MANIFEST: Manifest information
Hazardous waste manifest information

Date of Government Version: 12/31/2011
Date Data Arrived at EDR: 06/22/2012
Date Made Active in Reports: 07/31/2012
Number of Days to Update: 39

Source: Department of Environmental Management
Telephone: 401-222-2797
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Annually

VT MANIFEST: Hazardous Waste Manifest Data
Hazardous waste manifest information.

Date of Government Version: 11/16/2012
Date Data Arrived at EDR: 11/29/2012
Date Made Active in Reports: 01/16/2013
Number of Days to Update: 48

Source: Department of Environmental Conservation
Telephone: 802-241-3443
Last EDR Contact: 01/21/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Annually

WI MANIFEST: Manifest Information
Hazardous waste manifest information.

Date of Government Version: 12/31/2011
Date Data Arrived at EDR: 07/19/2012
Date Made Active in Reports: 09/27/2012
Number of Days to Update: 70

Source: Department of Natural Resources
Telephone: N/A
Last EDR Contact: 12/13/2012
Next Scheduled EDR Contact: 04/01/2013
Data Release Frequency: Annually

Oil/Gas Pipelines: This data was obtained by EDR from the USGS in 1994. It is referred to by USGS as GeoData Digital Line Graphs from 1:100,000-Scale Maps. It was extracted from the transportation category including some oil, but primarily gas pipelines.

Electric Power Transmission Line Data
Source: Rextag Strategies Corp.
Telephone: (281) 769-2247
U.S. Electric Transmission and Power Plants Systems Digital GIS Data

Sensitive Receptors: There are individuals deemed sensitive receptors due to their fragile immune systems and special sensitivity to environmental discharges. These sensitive receptors typically include the elderly, the sick, and children. While the location of all sensitive receptors cannot be determined, EDR indicates those buildings and facilities - schools, daycares, hospitals, medical centers, and nursing homes - where individuals who are sensitive receptors are likely to be located.

AHA Hospitals:
Source: American Hospital Association, Inc.
Telephone: 312-280-5991
The database includes a listing of hospitals based on the American Hospital Association's annual survey of hospitals.

Medical Centers: Provider of Services Listing
Source: Centers for Medicare & Medicaid Services
Telephone: 410-786-3000
A listing of hospitals with Medicare provider number, produced by Centers of Medicare & Medicaid Services, a federal agency within the U.S. Department of Health and Human Services.

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Nursing Homes
Source: National Institutes of Health
Telephone: 301-594-6248
Information on Medicare and Medicaid certified nursing homes in the United States.

Public Schools
Source: National Center for Education Statistics
Telephone: 202-502-7300
The National Center for Education Statistics' primary database on elementary and secondary public education in the United States. It is a comprehensive, annual, national statistical database of all public elementary and secondary schools and school districts, which contains data that are comparable across all states.

Private Schools
Source: National Center for Education Statistics
Telephone: 202-502-7300
The National Center for Education Statistics' primary database on private school locations in the United States.

Daycare Centers: Child Care Listing
Source: Department Of Human Services
Telephone: 615-313-4778

Flood Zone Data: This data, available in select counties across the country, was obtained by EDR in 2003 & 2011 from the Federal Emergency Management Agency (FEMA). Data depicts 100-year and 500-year flood zones as defined by FEMA.

NWI: National Wetlands Inventory. This data, available in select counties across the country, was obtained by EDR in 2002 and 2005 from the U.S. Fish and Wildlife Service.

State Wetlands Data: Wetlands Inventory
Source: Tennessee Spatial Data Server
Telephone: 931-528-6481

Tennesee Lust TDEC: In 1998 EDR reviewed technical reports, phase II reports and phase II report equivalents held by the Tennessee Department of Environment and Conservation and recorded data on leaking underground storage tanks in Davidson, Knox, and Shelby counties.

Scanned Digital USGS 7.5' Topographic Map (DRG)
Source: United States Geologic Survey
A digital raster graphic (DRG) is a scanned image of a U.S. Geological Survey topographic map. The map images are made by scanning published paper maps on high-resolution scanners. The raster image is georeferenced and fit to the Universal Transverse Mercator (UTM) projection.

STREET AND ADDRESS INFORMATION

© 2010 Tele Atlas North America, Inc. All rights reserved. This material is proprietary and the subject of copyright protection and other intellectual property rights owned by or licensed to Tele Atlas North America, Inc. The use of this material is subject to the terms of a license agreement. You will be held liable for any unauthorized copying or disclosure of this material.

GEOCHECK®- PHYSICAL SETTING SOURCE ADDENDUM

TARGET PROPERTY ADDRESS

WHITWELL TREATMENT
600 N CEDAR ST
WHITWELL, TN 37397

TARGET PROPERTY COORDINATES

Latitude (North):	35.1995 - 35° 11' 58.20"
Longitude (West):	85.5087 - 85° 30' 31.32"
Universal Tranverse Mercator:	Zone 16
UTM X (Meters):	635760.8
UTM Y (Meters):	3895987.5
Elevation:	866 ft. above sea level

USGS TOPOGRAPHIC MAP

Target Property Map:	35085-B5 WHITWELL, TN
Most Recent Revision:	1982
East Map:	35085-B4 KETNER GAP, TN
Most Recent Revision:	1976

EDR's GeoCheck Physical Setting Source Addendum is provided to assist the environmental professional in forming an opinion about the impact of potential contaminant migration.

Assessment of the impact of contaminant migration generally has two principal investigative components:

1. Groundwater flow direction, and
2. Groundwater flow velocity.

Groundwater flow direction may be impacted by surface topography, hydrology, hydrogeology, characteristics of the soil, and nearby wells. Groundwater flow velocity is generally impacted by the nature of the geologic strata.

TAWC_RESP_CAPD_1DR_000472

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

GROUNDWATER FLOW DIRECTION INFORMATION

Groundwater flow direction for a particular site is best determined by a qualified environmental professional using site-specific well data. If such data is not reasonably ascertainable, it may be necessary to rely on other sources of information, such as surface topographic information, hydrologic information, hydrogeologic data collected on nearby properties, and regional groundwater flow information (from deep aquifers).

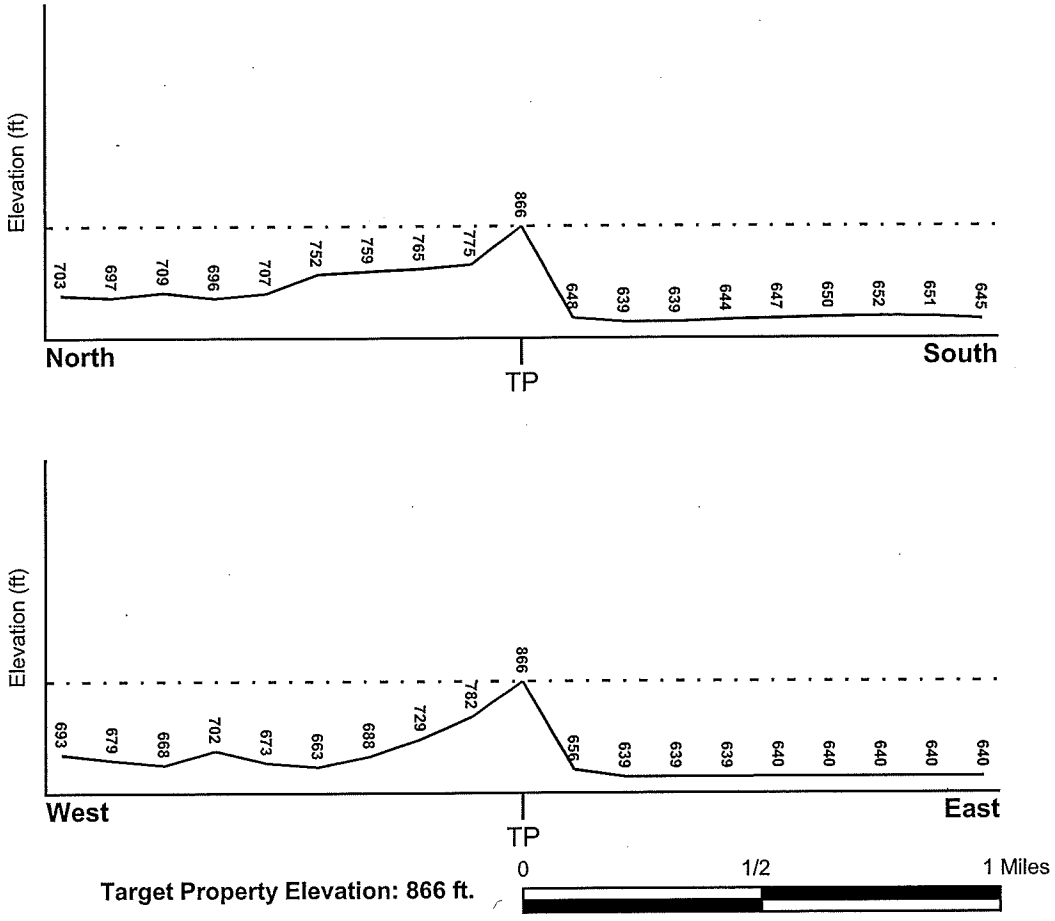
TOPOGRAPHIC INFORMATION

Surface topography may be indicative of the direction of surficial groundwater flow. This information can be used to assist the environmental professional in forming an opinion about the impact of nearby contaminated properties or, should contamination exist on the target property, what downgradient sites might be impacted.

TARGET PROPERTY TOPOGRAPHY

General Topographic Gradient: General SE

SURROUNDING TOPOGRAPHY: ELEVATION PROFILES



Source: Topography has been determined from the USGS 7.5' Digital Elevation Model and should be evaluated on a relative (not an absolute) basis. Relative elevation information between sites of close proximity should be field verified.

TAWC_RESP_CAPD_1DR_000473

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

HYDROLOGIC INFORMATION

Surface water can act as a hydrologic barrier to groundwater flow. Such hydrologic information can be used to assist the environmental professional in forming an opinion about the impact of nearby contaminated properties or, should contamination exist on the target property, what downgradient sites might be impacted.

Refer to the Physical Setting Source Map following this summary for hydrologic information (major waterways and bodies of water).

FEMA FLOOD ZONE

Target Property County	FEMA Flood Electronic Data
MARION, TN	YES - refer to the Overview Map and Detail Map

Flood Plain Panel at Target Property: 47115C - FEMA DFIRM Flood data

Additional Panels in search area: Not Reported

NATIONAL WETLAND INVENTORY

NWI Quad at Target Property	NWI Electronic Data Coverage
WHITWELL	YES - refer to the Overview Map and Detail Map

HYDROGEOLOGIC INFORMATION

Hydrogeologic information obtained by installation of wells on a specific site can often be an indicator of groundwater flow direction in the immediate area. Such hydrogeologic information can be used to assist the environmental professional in forming an opinion about the impact of nearby contaminated properties or, should contamination exist on the target property, what downgradient sites might be impacted.

AQUIFLOW®

Search Radius: 1.000 Mile.

EDR has developed the AQUIFLOW Information System to provide data on the general direction of groundwater flow at specific points. EDR has reviewed reports submitted by environmental professionals to regulatory authorities at select sites and has extracted the date of the report, groundwater flow direction as determined hydrogeologically, and the depth to water table.

MAP ID	LOCATION FROM TP	GENERAL DIRECTION GROUNDWATER FLOW
Not Reported		

TAWC_RESP_CAPD_1DR_000474

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

GROUNDWATER FLOW VELOCITY INFORMATION

Groundwater flow velocity information for a particular site is best determined by a qualified environmental professional using site specific geologic and soil strata data. If such data are not reasonably ascertainable, it may be necessary to rely on other sources of information, including geologic age identification, rock stratigraphic unit and soil characteristics data collected on nearby properties and regional soil information. In general, contaminant plumes move more quickly through sandy-gravelly types of soils than silty-clayey types of soils.

GEOLOGIC INFORMATION IN GENERAL AREA OF TARGET PROPERTY

Geologic information can be used by the environmental professional in forming an opinion about the relative speed at which contaminant migration may be occurring.

ROCK STRATIGRAPHIC UNIT

Era:	Paleozoic
System:	Ordovician
Series:	Ordovician
Code:	O *(decoded above as Era, System & Series)*

GEOLOGIC AGE IDENTIFICATION

Category: Stratified Sequence

Geologic Age and Rock Stratigraphic Unit Source: P.G. Schruben, R.E. Arndt and W.J. Bawiec, Geology of the Conterminous U.S. at 1:2,500,000 Scale - a digital representation of the 1974 P.B. King and H.M. Beikman Map, USGS Digital Data Series DDS - 11 (1994).

DOMINANT SOIL COMPOSITION IN GENERAL AREA OF TARGET PROPERTY

The U.S. Department of Agriculture's (USDA) Soil Conservation Service (SCS) leads the National Cooperative Soil Survey (NCSS) and is responsible for collecting, storing, maintaining and distributing soil survey information for privately owned lands in the United States. A soil map in a soil survey is a representation of soil patterns in a landscape. Soil maps for STATSGO are compiled by generalizing more detailed (SSURGO) soil survey maps. The following information is based on Soil Conservation Service STATSGO data.

Soil Component Name:	STASER
Soil Surface Texture:	loam
Hydrologic Group:	Class B - Moderate infiltration rates. Deep and moderately deep, moderately well and well drained soils with moderately coarse textures.
Soil Drainage Class:	Well drained. Soils have intermediate water holding capacity. Depth to water table is more than 6 feet.

Hydric Status: Soil does not meet the requirements for a hydric soil.

Corrosion Potential - Uncoated Steel: LOW

Depth to Bedrock Min: > 60 inches

Depth to Bedrock Max: > 60 inches

TAWC_RESP_CAPD_1DR_000475

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

Soil Layer Information							
	Boundary			Classification			
Layer	Upper	Lower	Soil Texture Class	AASHTO Group	Unified Soil	Permeability Rate (in/hr)	Soil Reaction (pH)
1	0 inches	35 inches	loam	Silt-Clay Materials (more than 35 pct. passing No. 200), Silty Soils.	FINE-GRAINED SOILS, Silts and Clays (liquid limit less than 50%), Lean Clay	Max: 2.00 Min: 0.60	Max: 7.30 Min: 5.60
2	35 inches	52 inches	silt loam	Silt-Clay Materials (more than 35 pct. passing No. 200), Silty Soils.	FINE-GRAINED SOILS, Silts and Clays (liquid limit less than 50%), Lean Clay	Max: 6.00 Min: 0.60	Max: 7.30 Min: 5.60

OTHER SOIL TYPES IN AREA

Based on Soil Conservation Service STATSGO data, the following additional subordinant soil types may appear within the general area of target property.

Soil Surface Textures:
cobbly - loam
silt loam
stony - loam
clay loam
gravelly - loam

Surficial Soil Types:
cobbly - loam
silt loam
stony - loam
clay loam
gravelly - loam

Shallow Soil Types:
silt loam
silty clay loam
clay

Deeper Soil Types:
sandy loam
cobbly - loam
unweathered bedrock
silty clay
stony - clay loam
clay loam
silty clay loam
clay

LOCAL / REGIONAL WATER AGENCY RECORDS

EDR Local/Regional Water Agency records provide water well information to assist the environmental professional in assessing sources that may impact ground water flow direction, and in forming an opinion about the impact of contaminant migration on nearby drinking water wells.

TAWC_RESP_CAPD_1DR_000476

GEOCHECK® - PHYSICAL SETTING SOURCE SUMMARY

WELL SEARCH DISTANCE INFORMATION

DATABASE	SEARCH DISTANCE (miles)
Federal USGS	1.000
Federal FRDS PWS	Nearest PWS within 1 mile
State Database	1.000

FEDERAL USGS WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
No Wells Found		

FEDERAL FRDS PUBLIC WATER SUPPLY SYSTEM INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
1	TN0000749	0 - 1/8 Mile South

Note: PWS System location is not always the same as well location.

STATE DATABASE WELL INFORMATION

MAP ID	WELL ID	LOCATION FROM TP
No Wells Found		

TAWC_RESP_CAPD_1DR_000477

PHYSICAL SETTING SOURCE MAP - 3520388.2s

- County Boundary
- Major Roads
- Contour Lines
- Airports
- Earthquake epicenter, Richter 5 or greater
- Water Wells
- Public Water Supply Wells
- Cluster of Multiple Icons

- Groundwater Flow Direction
- (GI) Indeterminate Groundwater Flow at Location
- (GV) Groundwater Flow Varies at Location

SITE NAME: Whitwell Treatment ADDRESS: 600 N Cedar St Whitwell TN 37397 LAT/LONG: 35.1995 / 85.5087	CLIENT: Marion Environmental CONTACT: Karl Schuler INQUIRY #: 3520388.2s DATE: February 14, 2013 4:37 pm

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Map ID
Direction
Distance
Elevation

	Database	EDR ID Number
1	**FRDS PWS**	**TN0000749**
South		
0 - 1/8 Mile		
Lower		

Pwsid:	TN0000749	Epa region:	04
State:	TN	County:	Marion
Pws name:	WHITWELL WATER DEPT		
Population Served:	6758	Pwssvcconn:	2714
PWS Source:	Surface_water		
Pws type:	CWS		
Status:	Active	Owner type:	Local_Govt
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	coagulation
Treatment objective:	particulate removal		
Contact name:	TROYER, JIM		
Original name:	TROYER, JIM		
Contact phone:	423-658-5151	Contact address1:	13671 HIGHWAY 28
Contact address2:	Not Reported		
Contact city:	WHITWELL		
Contact zip:	37397		
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	sedimentation
Treatment objective:	particulate removal		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		

TAWC_RESP_CAPD_1DR_000479

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	gaseous chlorination, pre
Treatment objective:	disinfection by-products control		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	gaseous chlorination, pre
Treatment objective:	disinfection by-products control		
Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	gaseous chlorination, pre
Treatment objective:	disinfection by-products control		
Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	gaseous chlorination, pre
Treatment objective:	disinfection by-products control		
Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	gaseous chlorination, pre
Treatment objective:	disinfection by-products control		
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	gaseous chlorination, pre
Treatment objective:	disinfection by-products control		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	coagulation
Treatment objective:	particulate removal		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	coagulation
Treatment objective:	particulate removal		
Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	coagulation
Treatment objective:	particulate removal		

TAWC_RESP_CAPD_1DR_000480

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	coagulation
Treatment objective:	particulate removal		
Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	coagulation
Treatment objective:	particulate removal		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	sedimentation
Treatment objective:	particulate removal		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	sedimentation
Treatment objective:	particulate removal		
Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	sedimentation
Treatment objective:	particulate removal		
Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	sedimentation
Treatment objective:	particulate removal		
Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	sedimentation
Treatment objective:	particulate removal		
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	sedimentation
Treatment objective:	particulate removal		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	inhibitor, polyphosphate
Treatment objective:	corrosion control		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	inhibitor, polyphosphate
Treatment objective:	corrosion control		
Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	inhibitor, polyphosphate
Treatment objective:	corrosion control		

TAWC_RESP_CAPD_1DR_000481

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	inhibitor, polyphosphate
Treatment objective:	corrosion control		
Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	inhibitor, polyphosphate
Treatment objective:	corrosion control		
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	inhibitor, polyphosphate
Treatment objective:	corrosion control		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	gaseous chlorination, post
Treatment objective:	disinfection		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	gaseous chlorination, post
Treatment objective:	disinfection		
Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	gaseous chlorination, post
Treatment objective:	disinfection		
Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	gaseous chlorination, post
Treatment objective:	disinfection		
Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	gaseous chlorination, post
Treatment objective:	disinfection		
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	gaseous chlorination, post
Treatment objective:	disinfection		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	fluoridation
Treatment objective:	other		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	fluoridation
Treatment objective:	other		

TAWC_RESP_CAPD_1DR_000482

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	fluoridation
Treatment objective:	other		
Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	fluoridation
Treatment objective:	other		
Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	fluoridation
Treatment objective:	other		
Facility id:	TP001		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	fluoridation
Treatment objective:	other		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	471		
Facility name:	TOTAL STORAGE		
Facility type:	Storage	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	7025		
Facility name:	DISTRIBUTION SYSTEM		
Facility type:	Distribution_system_zone	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	7026		
Facility name:	SEQUATCHIE RIV.		
Facility type:	Intake	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	7027		
Facility name:	SAMPLING STATION		
Facility type:	Sampling_station	Treatment process:	filtration, rapid sand
Treatment objective:	particulate removal		
Facility id:	1186		
Facility name:	FILTER PLANT		
Facility type:	Treatment_plant	Treatment process:	inhibitor, polyphosphate
Treatment objective:	corrosion control		

PWS ID: TN0000749
Date Initiated: Not Reported Date Deactivated: Not Reported
PWS Name: WHITWELL WATER DEPT
JERRY MORRISON, CITY MANAGER
13671 HWY 28
WHITWELL, TN 37397

TAWC_RESP_CAPD_1DR_000483

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Addressee / Facility: Not Reported

Facility Latitude: 35 11 54.0000
Facility Longitude: 85 30 32.0000
City Served: Not Reported
Treatment Class: Treated
Population: 3829

Violations information not reported.

ENFORCEMENT INFORMATION:

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	1002	Contaminant:	2456
Viol. Type:	2		
Complperbe:	7/1/2006 0:00:00		
Complperen:	9/30/2006 0:00:00	Enfdate:	11/20/2006 0:00:00
Enf action:	State Public Notif Received		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	1002	Contaminant:	2456
Viol. Type:	2		
Complperbe:	7/1/2006 0:00:00		
Complperen:	9/30/2006 0:00:00	Enfdate:	10/24/2006 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	1002	Contaminant:	2456
Viol. Type:	2		
Complperbe:	7/1/2006 0:00:00		
Complperen:	9/30/2006 0:00:00	Enfdate:	12/20/2006 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	1002	Contaminant:	2456
Viol. Type:	2		
Complperbe:	7/1/2006 0:00:00		
Complperen:	9/30/2006 0:00:00	Enfdate:	10/24/2006 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	24305	Contaminant:	SWTR
Viol. Type:	Treatment Technique (SWTR)		
Complperbe:	12/1/2004 0:00:00		
Complperen:	12/31/2004 0:00:00	Enfdate:	1/31/2005 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	Not Reported		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	24305	Contaminant:	SWTR
Viol. Type:	Treatment Technique (SWTR)		
Complperbe:	12/1/2004 0:00:00		
Complperen:	12/31/2004 0:00:00	Enfdate:	5/1/2005 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	24305	Contaminant:	SWTR
Viol. Type:	Treatment Technique (SWTR)		
Complperbe:	12/1/2004 0:00:00		
Complperen:	12/31/2004 0:00:00	Enfdate:	4/12/2005 0:00:00
Enf action:	State Compliance Meeting Conducted		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	24305	Contaminant:	SWTR
Viol. Type:	Treatment Technique (SWTR)		
Complperbe:	12/1/2004 0:00:00		
Complperen:	12/31/2004 0:00:00	Enfdate:	3/7/2005 0:00:00
Enf action:	State Public Notif Received		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	24305	Contaminant:	SWTR
Viol. Type:	Treatment Technique (SWTR)		
Complperbe:	12/1/2004 0:00:00		
Complperen:	12/31/2004 0:00:00	Enfdate:	3/23/2005 0:00:00
Enf action:	State Formal NOV Issued		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	24305	Contaminant:	SWTR
Viol. Type:	Treatment Technique (SWTR)		
Complperbe:	12/1/2004 0:00:00		
Complperen:	12/31/2004 0:00:00	Enfdate:	1/31/2005 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	292	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 1 NTU		
Complperbe:	12/1/2005 0:00:00		
Complperen:	12/31/2005 0:00:00	Enfdate:	1/1/2006 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	Not Reported		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	292	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 1 NTU		
Complperbe:	12/1/2005 0:00:00		
Complperen:	12/31/2005 0:00:00	Enfdate:	1/31/2006 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	292	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 1 NTU		
Complperbe:	12/1/2005 0:00:00		
Complperen:	12/31/2005 0:00:00	Enfdate:	2/3/2006 0:00:00
Enf action:	State Public Notif Received		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	292	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 1 NTU		
Complperbe:	12/1/2005 0:00:00		
Complperen:	12/31/2005 0:00:00	Enfdate:	1/31/2006 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35705	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	1/1/2005 0:00:00		
Complperen:	1/31/2005 0:00:00	Enfdate:	5/1/2005 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35705	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	1/1/2005 0:00:00		
Complperen:	1/31/2005 0:00:00	Enfdate:	4/12/2005 0:00:00
Enf action:	State Compliance Meeting Conducted		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35705	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	1/1/2005 0:00:00		
Complperen:	1/31/2005 0:00:00	Enfdate:	3/7/2005 0:00:00
Enf action:	State Public Notif Received		
Violmeasur:	Not Reported		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35705	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	1/1/2005 0:00:00		
Complperen:	1/31/2005 0:00:00	Enfdate:	2/28/2005 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35705	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	1/1/2005 0:00:00		
Complperen:	1/31/2005 0:00:00	Enfdate:	2/28/2005 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35705	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	1/1/2005 0:00:00		
Complperen:	1/31/2005 0:00:00	Enfdate:	3/23/2005 0:00:00
Enf action:	State Formal NOV Issued		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35706	Contaminant:	2456
Viol. Type:	2		
Complperbe:	10/1/2007 0:00:00		
Complperen:	12/31/2007 0:00:00	Enfdate:	1/22/2008 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35706	Contaminant:	2456
Viol. Type:	2		
Complperbe:	10/1/2007 0:00:00		
Complperen:	12/31/2007 0:00:00	Enfdate:	1/22/2008 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35706	Contaminant:	2456
Viol. Type:	2		
Complperbe:	10/1/2007 0:00:00		
Complperen:	12/31/2007 0:00:00	Enfdate:	5/21/2008 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35706	Contaminant:	2456
Viol. Type:	2		
Complperbe:	10/1/2007 0:00:00		
Complperen:	12/31/2007 0:00:00	Enfdate:	9/3/2008 0:00:00
Enf action:	State AO (w/penalty) Issued		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35707	Contaminant:	2456
Viol. Type:	2		
Complperbe:	1/1/2008 0:00:00		
Complperen:	3/31/2008 0:00:00	Enfdate:	4/21/2008 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35707	Contaminant:	2456
Viol. Type:	2		
Complperbe:	1/1/2008 0:00:00		
Complperen:	3/31/2008 0:00:00	Enfdate:	4/21/2008 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35707	Contaminant:	2456
Viol. Type:	2		
Complperbe:	1/1/2008 0:00:00		
Complperen:	3/31/2008 0:00:00	Enfdate:	5/21/2008 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35707	Contaminant:	2456
Viol. Type:	2		
Complperbe:	1/1/2008 0:00:00		
Complperen:	3/31/2008 0:00:00	Enfdate:	9/3/2008 0:00:00
Enf action:	State AO (w/penalty) Issued		
Violmeasur:	0.06		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	35708	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 1 NTU		
Complperbe:	12/1/2008 0:00:00		
Complperen:	12/31/2008 0:00:00	Enfdate:	No Enf Action as of
Enf action:	7/8/2009 0:00:00		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	402	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	2/1/2005 0:00:00		
Complperen:	2/28/2005 0:00:00	Enfdate:	3/7/2005 0:00:00
Enf action:	State Public Notif Received		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	402	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	2/1/2005 0:00:00		
Complperen:	2/28/2005 0:00:00	Enfdate:	3/23/2005 0:00:00
Enf action:	State Formal NOV Issued		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	402	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	2/1/2005 0:00:00		
Complperen:	2/28/2005 0:00:00	Enfdate:	3/31/2005 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	402	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	2/1/2005 0:00:00		
Complperen:	2/28/2005 0:00:00	Enfdate:	3/31/2005 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	402	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	2/1/2005 0:00:00		
Complperen:	2/28/2005 0:00:00	Enfdate:	5/1/2005 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	462	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	3/1/2005 0:00:00		
Complperen:	3/31/2005 0:00:00	Enfdate:	4/10/2005 0:00:00
Enf action:	State Public Notif Received		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	462	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	3/1/2005 0:00:00		
Complperen:	3/31/2005 0:00:00	Enfdate:	5/1/2005 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	462	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	3/1/2005 0:00:00		
Complperen:	3/31/2005 0:00:00	Enfdate:	4/29/2005 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	462	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	3/1/2005 0:00:00		
Complperen:	3/31/2005 0:00:00	Enfdate:	4/29/2005 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	463	Contaminant:	COLIFORM (TCR)
Viol. Type:	Monitoring, Routine Minor (TCR)		
Complperbe:	4/1/2002 0:00:00		
Complperen:	4/30/2002 0:00:00	Enfdate:	5/31/2002 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	463	Contaminant:	COLIFORM (TCR)
Viol. Type:	Monitoring, Routine Minor (TCR)		
Complperbe:	4/1/2002 0:00:00		
Complperen:	4/30/2002 0:00:00	Enfdate:	5/31/2002 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	657	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	4/1/2005 0:00:00		
Complperen:	4/30/2005 0:00:00	Enfdate:	5/1/2005 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	657	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	4/1/2005 0:00:00		
Complperen:	4/30/2005 0:00:00	Enfdate:	5/31/2005 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	657	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	4/1/2005 0:00:00		
Complperen:	4/30/2005 0:00:00	Enfdate:	5/31/2005 0:00:00
Enf action:	State Public Notif Requested		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	657	Contaminant:	0300
Viol. Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Complperbe:	4/1/2005 0:00:00		
Complperen:	4/30/2005 0:00:00	Enfdate:	4/16/2005 0:00:00
Enf action:	State Public Notif Received		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	796	Contaminant:	7000
Viol. Type:	CCR Inadequate Reporting		
Complperbe:	8/10/2001 0:00:00		
Complperen:	12/11/2001 0:00:00	Enfdate:	8/10/2001 0:00:00
Enf action:	State Violation/Reminder Notice		
Violmeasur:	Not Reported		

Truedate:	03/31/2009	Pwsid:	TN0000749
Pwsname:	WHITWELL WATER DEPT		
Retpopsrvd:	6790	Pwstypecod:	C
Vioid:	796	Contaminant:	7000
Viol. Type:	CCR Inadequate Reporting		
Complperbe:	8/10/2001 0:00:00		
Complperen:	12/11/2001 0:00:00	Enfdate:	12/11/2001 0:00:00
Enf action:	State Compliance Achieved		
Violmeasur:	Not Reported		

System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Complete Failure to Report		
Contaminant:	7000		
Compliance Period:	1999-10-19 - 2015-12-31		
Violation ID:	0000099		
Enforcement Date:	2000-01-14	Enf. Action:	State Violation/Reminder Notice

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

ENFORCEMENT INFORMATION:

System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Complete Failure to Report		
Contaminant:	7000		
Compliance Period:	1999-10-19 - 2015-12-31		
Violation ID:	0000099		
Enforcement Date:	2000-01-14	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Complete Failure to Report		
Contaminant:	7000		
Compliance Period:	1999-10-19 - 2015-12-31		
Violation ID:	0000099		
Enforcement Date:	2000-01-14	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Complete Failure to Report		
Contaminant:	7000		
Compliance Period:	1999-10-19 - 2015-12-31		
Violation ID:	0000099		
Enforcement Date:	2000-01-14	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Complete Failure to Report		
Contaminant:	7000		
Compliance Period:	1999-10-19 - 2015-12-31		
Violation ID:	0000099		
Enforcement Date:	2000-01-14	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Complete Failure to Report		
Contaminant:	7000		
Compliance Period:	1999-10-19 - 2015-12-31		
Violation ID:	0000099		
Enforcement Date:	2000-01-14	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Complete Failure to Report		
Contaminant:	7000		
Compliance Period:	1999-10-19 - 2015-12-31		
Violation ID:	0000099		
Enforcement Date:	2000-01-14	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Inadequate Reporting		
Contaminant:	7000		
Compliance Period:	8/10/2001 0:00:00 - 12/11/2001 0:00:00		
Violation ID:	0100796		
Enforcement Date:	8/10/2001 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Inadequate Reporting		
Contaminant:	7000		
Compliance Period:	8/10/2001 0:00:00 - 12/11/2001 0:00:00		
Violation ID:	0100796		
Enforcement Date:	12/11/2001 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Inadequate Reporting		
Contaminant:	7000		
Compliance Period:	8/10/2001 0:00:00 - 12/11/2001 0:00:00		
Violation ID:	0100796		
Enforcement Date:	8/10/2001 0:00:00	Enf. Action:	State Violation/Reminder Notice

ENFORCEMENT INFORMATION:

System Name:	WHITWELL WATER DEPT		
Violation Type:	CCR Inadequate Reporting		
Contaminant:	7000		
Compliance Period:	8/10/2001 0:00:00 - 12/11/2001 0:00:00		
Violation ID:	0100796		
Enforcement Date:	12/11/2001 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	Monitoring, Routine Minor (TCR)		
Contaminant:	COLIFORM (TCR)		
Compliance Period:	4/1/2002 0:00:00 - 4/30/2002 0:00:00		
Violation ID:	0200463		
Enforcement Date:	5/31/2002 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Monitoring, Routine Minor (TCR)		
Contaminant:	COLIFORM (TCR)		
Compliance Period:	4/1/2002 0:00:00 - 4/30/2002 0:00:00		
Violation ID:	0200463		
Enforcement Date:	5/31/2002 0:00:00	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	Monitoring, Routine Minor (TCR)		
Contaminant:	COLIFORM (TCR)		
Compliance Period:	4/1/2002 0:00:00 - 4/30/2002 0:00:00		
Violation ID:	0200463		
Enforcement Date:	5/31/2002 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Monitoring, Routine Minor (TCR)		
Contaminant:	COLIFORM (TCR)		
Compliance Period:	4/1/2002 0:00:00 - 4/30/2002 0:00:00		
Violation ID:	0200463		
Enforcement Date:	5/31/2002 0:00:00	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	3/23/2005 0:00:00	Enf. Action:	State Formal NOV Issued
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	3/7/2005 0:00:00	Enf. Action:	State Public Notif Received
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	4/12/2005 0:00:00	Enf. Action:	State Show-cause Hearing
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	4/12/2005 0:00:00	Enf. Action:	State Compliance Meeting Conducted

ENFORCEMENT INFORMATION:

System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	1/31/2005 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	1/31/2005 0:00:00	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	4/12/2005 0:00:00	Enf. Action:	State Compliance Meeting Conducted
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	1/31/2005 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	1/31/2005 0:00:00	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	3/23/2005 0:00:00	Enf. Action:	State Formal NOV Issued
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	3/7/2005 0:00:00	Enf. Action:	State Public Notif Received
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	5/1/2005 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique (SWTR)		
Contaminant:	SWTR		
Compliance Period:	12/1/2004 0:00:00 - 12/31/2004 0:00:00		
Violation ID:	0500243		
Enforcement Date:	5/1/2005 0:00:00	Enf. Action:	State Compliance Achieved

TAWC_RESP_CAPD_1DR_000494

ENFORCEMENT INFORMATION:

System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	5/1/2005 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	4/12/2005 0:00:00	Enf. Action:	State Compliance Meeting Conducted
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	4/12/2005 0:00:00	Enf. Action:	State Show-cause Hearing
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	3/7/2005 0:00:00	Enf. Action:	State Public Notif Received
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	3/23/2005 0:00:00	Enf. Action:	State Formal NOV Issued
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	2/28/2005 0:00:00	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	2/28/2005 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	2/28/2005 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	2/28/2005 0:00:00	Enf. Action:	State Public Notif Requested

ENFORCEMENT INFORMATION:

System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	3/23/2005 0:00:00	Enf. Action:	State Formal NOV Issued
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	3/7/2005 0:00:00	Enf. Action:	State Public Notif Received
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	4/12/2005 0:00:00	Enf. Action:	State Compliance Meeting Conducted
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	1/1/2005 0:00:00 - 1/31/2005 0:00:00		
Violation ID:	0500357		
Enforcement Date:	5/1/2005 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/7/2005 0:00:00	Enf. Action:	State Public Notif Received
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	5/1/2005 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/31/2005 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	5/1/2005 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	4/12/2005 0:00:00	Enf. Action:	State Show-cause Hearing

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS

ENFORCEMENT INFORMATION:

System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/31/2005 0:00:00	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/31/2005 0:00:00	Enf. Action:	State Public Notif Requested
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/31/2005 0:00:00	Enf. Action:	State Violation/Reminder Notice
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/23/2005 0:00:00	Enf. Action:	State Formal NOV Issued
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/23/2005 0:00:00	Enf. Action:	State Formal NOV Issued
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	2/1/2005 0:00:00 - 2/28/2005 0:00:00		
Violation ID:	0500402		
Enforcement Date:	3/7/2005 0:00:00	Enf. Action:	State Public Notif Received
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	3/1/2005 0:00:00 - 3/31/2005 0:00:00		
Violation ID:	0500462		
Enforcement Date:	5/1/2005 0:00:00	Enf. Action:	State Compliance Achieved
System Name:	WHITWELL WATER DEPT		
Violation Type:	Treatment Technique Exceeds Turb 0.3 NTU		
Contaminant:	0300		
Compliance Period:	3/1/2005 0:00:00 - 3/31/2005 0:00:00		
Violation ID:	0500462		
Enforcement Date:	4/29/2005 0:00:00	Enf. Action:	State Public Notif Requested

CONTACT INFORMATION:

Name:	WHITWELL WATER DEPT	Population:	6790
Contact:	TUCKER, CHARLES	Phone:	Not Reported
Address:	13671 HIGHWAY 28		
Address 2:	WHITWELL		
	TN, 37 423-6		

GEOCHECK® - PHYSICAL SETTING SOURCE MAP FINDINGS
RADON

AREA RADON INFORMATION

State Database: TN Radon

Radon Test Results

County	Total Sites	Avg	Max	<4 pCi/L	4-10 pCi/L	10-20 pCi/L	20-50 pCi/L	50-100 pCi/L	>100 pCi/L
MARION	4	1.7	3.8	4	0	0	0	0	0

Federal EPA Radon Zone for MARION County: 3

Note: Zone 1 indoor average level > 4 pCi/L.
: Zone 2 indoor average level >= 2 pCi/L and <= 4 pCi/L.
: Zone 3 indoor average level < 2 pCi/L.

Federal Area Radon Information for MARION COUNTY, TN

Number of sites tested: 5

Area	Average Activity	% <4 pCi/L	% 4-20 pCi/L	% >20 pCi/L
Living Area - 1st Floor	1.280 pCi/L	100%	0%	0%
Living Area - 2nd Floor	Not Reported	Not Reported	Not Reported	Not Reported
Basement	Not Reported	Not Reported	Not Reported	Not Reported

PHYSICAL SETTING SOURCE RECORDS SEARCHED

TOPOGRAPHIC INFORMATION

USGS 7.5' Digital Elevation Model (DEM)
Source: United States Geologic Survey
EDR acquired the USGS 7.5' Digital Elevation Model in 2002 and updated it in 2006. The 7.5 minute DEM corresponds to the USGS 1:24,000- and 1:25,000-scale topographic quadrangle maps. The DEM provides elevation data with consistent elevation units and projection.

Scanned Digital USGS 7.5' Topographic Map (DRG)
Source: United States Geologic Survey
A digital raster graphic (DRG) is a scanned image of a U.S. Geological Survey topographic map. The map images are made by scanning published paper maps on high-resolution scanners. The raster image is georeferenced and fit to the Universal Transverse Mercator (UTM) projection.

HYDROLOGIC INFORMATION

Flood Zone Data: This data, available in select counties across the country, was obtained by EDR in 2003 & 2011 from the Federal Emergency Management Agency (FEMA). Data depicts 100-year and 500-year flood zones as defined by FEMA.

NWI: National Wetlands Inventory. This data, available in select counties across the country, was obtained by EDR in 2002 and 2005 from the U.S. Fish and Wildlife Service.

State Wetlands Data: Wetlands Inventory
Source: Tennessee Spatial Data Server
Telephone: 931-528-6481

HYDROGEOLOGIC INFORMATION

AQUIFLOW^{R} Information System
Source: EDR proprietary database of groundwater flow information
EDR has developed the AQUIFLOW Information System (AIS) to provide data on the general direction of groundwater flow at specific points. EDR has reviewed reports submitted to regulatory authorities at select sites and has extracted the date of the report, hydrogeologically determined groundwater flow direction and depth to water table information.

GEOLOGIC INFORMATION

Geologic Age and Rock Stratigraphic Unit
Source: P.G. Schruben, R.E. Arndt and W.J. Bawiec, Geology of the Conterminous U.S. at 1:2,500,000 Scale - A digital representation of the 1974 P.B. King and H.M. Beikman Map, USGS Digital Data Series DDS - 11 (1994).

STATSGO: State Soil Geographic Database
Source: Department of Agriculture, Natural Resources Conservation Services
The U.S. Department of Agriculture's (USDA) Natural Resources Conservation Service (NRCS) leads the national Conservation Soil Survey (NCSS) and is responsible for collecting, storing, maintaining and distributing soil survey information for privately owned lands in the United States. A soil map in a soil survey is a representation of soil patterns in a landscape. Soil maps for STATSGO are compiled by generalizing more detailed (SSURGO) soil survey maps.

SSURGO: Soil Survey Geographic Database
Source: Department of Agriculture, Natural Resources Conservation Services (NRCS)
Telephone: 800-672-5559
SSURGO is the most detailed level of mapping done by the Natural Resources Conservation Services, mapping scales generally range from 1:12,000 to 1:63,360. Field mapping methods using national standards are used to construct the soil maps in the Soil Survey Geographic (SSURGO) database. SSURGO digitizing duplicates the original soil survey maps. This level of mapping is designed for use by landowners, townships and county natural resource planning and management.

PHYSICAL SETTING SOURCE RECORDS SEARCHED

LOCAL / REGIONAL WATER AGENCY RECORDS

FEDERAL WATER WELLS

PWS: Public Water Systems
Source: EPA/Office of Drinking Water
Telephone: 202-564-3750
Public Water System data from the Federal Reporting Data System. A PWS is any water system which provides water to at least 25 people for at least 60 days annually. PWSs provide water from wells, rivers and other sources.

PWS ENF: Public Water Systems Violation and Enforcement Data
Source: EPA/Office of Drinking Water
Telephone: 202-564-3750
Violation and Enforcement data for Public Water Systems from the Safe Drinking Water Information System (SDWIS) after August 1995. Prior to August 1995, the data came from the Federal Reporting Data System (FRDS).

USGS Water Wells: USGS National Water Inventory System (NWIS)
This database contains descriptive information on sites where the USGS collects or has collected data on surface water and/or groundwater. The groundwater data includes information on wells, springs, and other sources of groundwater.

STATE RECORDS

County Water Wells in Tennessee
Source: Department of Environment and Conservation
Telephone: 615-532-0191
Water well locations in the following counties - Anderson, Blount, Bradley, Coffee, Cumberland, Davidson, Dickson, Hamilton, Hamblen, Jefferson, Knox, Loudon, Montgomery, Maury, Madison, Putman, Robertson, Rutherford, Shelby, Sevier, Sumner, Sullivan, Washington, Wilson, Williamson.

OTHER STATE DATABASE INFORMATION

RADON

State Database: TN Radon
Source: Department of Environment & Conservation
Telephone: 615-299-9725
Radon Test Results

Area Radon Information
Source: USGS
Telephone: 703-356-4020
The National Radon Database has been developed by the U.S. Environmental Protection Agency (USEPA) and is a compilation of the EPA/State Residential Radon Survey and the National Residential Radon Survey. The study covers the years 1986 - 1992. Where necessary data has been supplemented by information collected at private sources such as universities and research institutions.

EPA Radon Zones
Source: EPA
Telephone: 703-356-4020
Sections 307 & 309 of IRAA directed EPA to list and identify areas of U.S. with the potential for elevated indoor radon levels.

OTHER

Airport Landing Facilities: Private and public use landing facilities
Source: Federal Aviation Administration, 800-457-6656

Epicenters: World earthquake epicenters, Richter 5 or greater
Source: Department of Commerce, National Oceanic and Atmospheric Administration

PHYSICAL SETTING SOURCE RECORDS SEARCHED

STREET AND ADDRESS INFORMATION

© 2010 Tele Atlas North America, Inc. All rights reserved. This material is proprietary and the subject of copyright protection and other intellectual property rights owned by or licensed to Tele Atlas North America, Inc. The use of this material is subject to the terms of a license agreement. You will be held liable for any unauthorized copying or disclosure of this material.

APPENDIX E

SANBORN MAPS

Whitwell Treatment
600 N Cedar St
Whitwell, TN 37397

Inquiry Number: 3520388.3
February 14, 2013

Certified Sanborn® Map Report

EDR® Environmental Data Resources Inc

440 Wheelers Farms Road
Milford, CT 06461
800.352.0050
www.edrnet.com

Certified Sanborn® Map Report

2/14/13

Site Name:
Whitwell Treatment
600 N Cedar St
Whitwell, TN 37397

Client Name:
Marion Environmental
115 Parmenas Lane
Chattanooga, TN 37405

EDR Inquiry # 3520388.3

Contact: Karl Schuler

EDR® Environmental Data Resources Inc

The complete Sanborn Library collection has been searched by EDR, and fire insurance maps covering the target property location provided by Marion Environmental were identified for the years listed below. The certified Sanborn Library search results in this report can be authenticated by visiting www.edrnet.com/sanborn and entering the certification number. Only Environmental Data Resources Inc. (EDR) is authorized to grant rights for commercial reproduction of maps by Sanborn Library LLC, the copyright holder for the collection.

Certified Sanborn Results:

Site Name: Whitwell Treatment
Address: 600 N Cedar St
City, State, Zip: Whitwell, TN 37397
Cross Street:
P.O. # 13079
Project: Whitwell Treatment TAWC
Certification # 6A66-4B7C-AD2B

Sanborn® Library search results
Certification # 6A66-4B7C-AD2B

UNMAPPED PROPERTY

This report certifies that the complete holdings of the Sanborn Library, LLC collection have been searched based on client supplied target property information, and fire insurance maps covering the target property were not found.

The Sanborn Library includes more than 1.2 million Sanborn fire insurance maps, which track historical property usage in approximately 12,000 American cities and towns. Collections searched:

- ☑ Library of Congress
- ☑ University Publications of America
- ☑ EDR Private Collection

The Sanborn Library LLC Since 1866™

Limited Permission To Make Copies

Marion Environmental (the client) is permitted to make up to THREE photocopies of this Sanborn Map transmittal and each fire insurance map accompanying this report solely for the limited use of its customer. No one other than the client is authorized to make copies. Upon request made directly to an EDR Account Executive, the client may be permitted to make a limited number of additional photocopies. This permission is conditioned upon compliance by the client, its customer and their agents with EDR's copyright policy; a copy of which is available upon request.

Disclaimer - Copyright and Trademark notice

This Report contains certain information obtained from a variety of public and other sources reasonably available to Environmental Data Resources, Inc. It cannot be concluded from this Report that coverage information for the target and surrounding properties does not exist from other sources. NO WARRANTY EXPRESSED OR IMPLIED, IS MADE WHATSOEVER IN CONNECTION WITH THIS REPORT. ENVIRONMENTAL DATA RESOURCES, INC. SPECIFICALLY DISCLAIMS THE MAKING OF ANY SUCH WARRANTIES, INCLUDING WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE. ALL RISK IS ASSUMED BY THE USER. IN NO EVENT SHALL ENVIRONMENTAL DATA RESOURCES, INC. BE LIABLE TO ANYONE, WHETHER ARISING OUT OF ERRORS OR OMISSIONS, NEGLIGENCE, ACCIDENT OR ANY OTHER CAUSE, FOR ANY LOSS OF DAMAGE, INCLUDING, WITHOUT LIMITATION, SPECIAL, INCIDENTAL CONSEQUENTIAL, OR EXEMPLARY DAMAGES. ANY LIABILITY ON THE PART OF ENVIRONMENTAL DATA RESOURCES, INC. IS STRICTLY LIMITED TO A REFUND OF THE AMOUNT PAID FOR THIS REPORT. Purchaser accepts this Report "AS IS". Any analyses, estimates, ratings, environmental risk levels or risk codes provided in this Report are provided for illustrative purposes only, and are not intended to provide, nor should they be interpreted as providing any facts regarding, or prediction or forecast of, any environmental risk for any property. Only a Phase I Environmental Site Assessment performed by an environmental professional can provide information regarding the environmental risk for any property. Additionally, the information provided in this Report is not to be construed as legal advice.

Copyright 2013 by Environmental Data Resources, Inc. All rights reserved. Reproduction in any media or format, in whole or in part, of any report or map of Environmental Data Resources, Inc., or its affiliates, is prohibited without prior written permission.

EDR and its logos (including Sanborn and Sanborn Map) are trademarks of Environmental Data Resources, Inc. or its affiliates. All other trademarks used herein are the property of their respective owners.

APPENDIX F

USER QUESTIONNAIRE

USER QUESTIONAIRE

User: Mr. David McBay **Interview Date:**

(1.) Environmental Cleanup liens that are filed or recorded against the site (40 CFR 312.25).
Are you aware of any environmental cleanup liens against the property that are filed or recorded under federal, tribal, state, or local law? No

(2.) Activity and land use limitations that are in place on the site or that have been filed or recorded in a registry (40 CFR 312.26).
Are you aware of any AULs, such as engineering controls, land use restrictions or institutional controls that are in place at the site and/or have been filed or recorded in a registry under federal, tribal, state, or local law? No

(3.) Specialized knowledge or experience of the person seeking to qualify for the LLP (40 CFR 312.29).
As the user of this ESA do you have any specialized knowledge or experience related to the property or nearby properties? For example, are you involved in the same line of business as the current or former occupants of the property or an adjoining property so that you would have specialized knowledge of the chemicals and processes used by this type of business? No

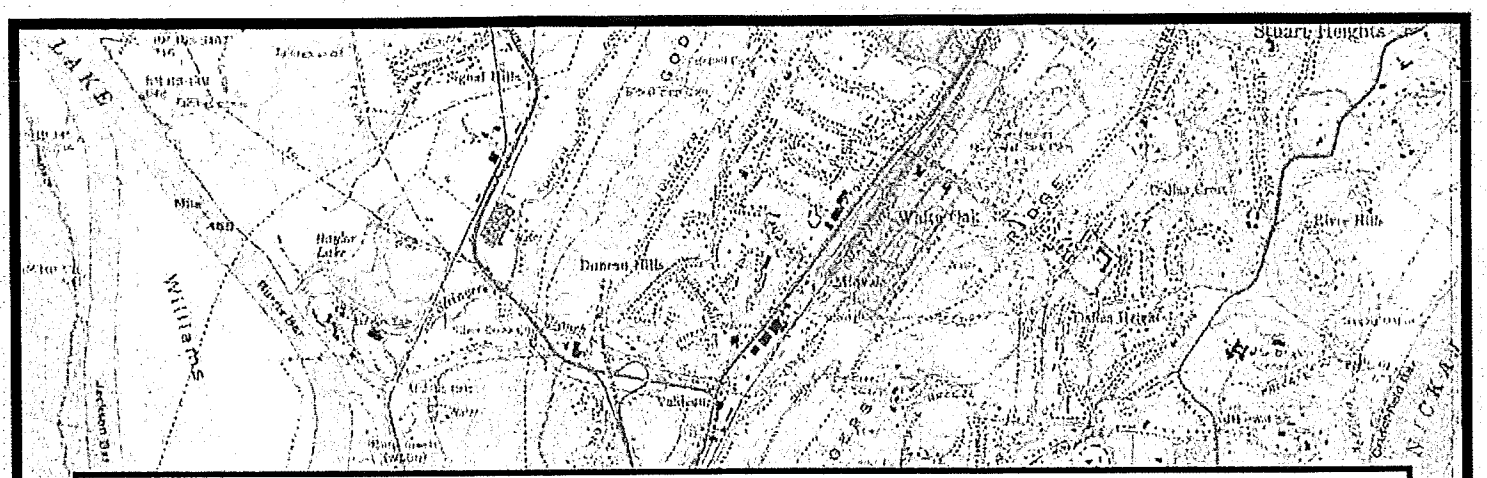
(4.) Relationship of the purchase price to the fair market value of the property if it were not contaminated (40 CFR 312.29).
Does the purchase price being paid for this property reasonably reflect the fair market value of the property? Yes

If you conclude that there is a difference, have you considered whether the lower purchase price is because contamination is known or believed to be present at the property? Not Applicable

(5.) Commonly known or reasonably ascertainable information about the property (40 CFR 312.30).
Are you aware of commonly known or reasonably ascertainable information about the property that would help the environmental professional to identify conditions indicative of releases or threatened releases? For example, as user:

(a.) Do you know the past uses of the property? No
(b.) Do you know of specific chemical releases that have taken place at the property? No
(c.) Do you know of spills or other chemical releases that have taken place at the property? No
(d.) Do you know of any environmental cleanups that have taken place at the property? No

(6.) The degree of obviousness of the presence of likely presence of contamination at the property, and the ability to detect the contamination by appropriate investigation (40 CFR 312.31).
As the user of the ESA, based on your knowledge and experience related to the property are there any obvious indicators that point to the presence or likely presence of contamination at the property? NO



PHASE I ENVIRONMENTAL SITE ASSESSMENT

WHITWELL WATER TREATMENT PLANT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE
PARCEL: 050G-007.00

Marion Environmental, Inc.
115 Parmenas Lane · Chattanooga, TN 37405
Telephone: (423) 499-4919 · Fax: (423) 892-5122
www.marionenvironmental.com

PHASE I ENVIRONMENTAL SITE ASSESSMENT
WHITWELL WATER TREATMENT PLANT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE
PARCEL: 050G-007.00

Prepared for:
Tennessee American Water Company
1101 Broad Street
Chattanooga, TN 37402

Prepared by:
MARION ENVIRONMENTAL INCORPORATED
115 Parmenas Lane
Chattanooga, TN 37405
Phone (423) 499-4919
Fax (423) 892-5122
Email: info@marionenv.com
Web: http://www.marionenvironmental.com

Project No. 13015

February 28, 2013

EXECUTIVE SUMMARY

Marion Environmental, Inc. (MEI) was contracted by Tennessee American Water Company (TAWC) to perform a Phase I Environmental Site Assessment (ESA) of the property owned by the City of Whitwell and located at 600 N Cedar St, Whitwell, Marion County, Tennessee, and Parcel ID # 050G-007.00. In the completion of this Phase I report, MEI has developed and performed *all appropriate inquiries* in conformance with the standards and practice set forth in 40 CFR § 312 and in conformance with American Society for Testing and Materials (ASTM) Standard Practice E1527-05, "*Standard Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process*". It is MEI's understanding that this assessment is part of a financial transaction involving the property.

A site walkover was performed by an experienced environmental property assessor on February 19, 2013. MEI conducted interpretation and review of: tax maps and records from the Marion County Assessor of Property; property titles at the Marion County Register of Deeds; an environmental database search report with historical topographic maps and Sanborn Fire Insurance Maps from Environmental Data Resources, Inc. (EDR). MEI obtained aerial photos of the Subject Property from the Tennessee Valley Authority (TVA). In addition, MEI conducted interviews with Denny Long, manager and representative owner of the Subject Property, and Mr. David McBay of TAWC, the user of the report. Mr. Long and Mr. McBay were not aware of any environmental issues associated with the Subject Property. The property is located in a residential area of Whitwell, Marion County, Tennessee, on North Cedar Street and encompasses approximately 1.2 acres. The property is currently occupied by a water treatment plant that supplies the City of Whitwell with drinking water. The property is bound to the north by rural residential property; to the west by undeveloped land; to the east by undeveloped land with the Sequatchie River Below; and to the south by undeveloped property.

Historical data suggests this property was first developed as the Drinking water treatment plant in the late 1950s and started supplying drinking water to the City of Whitwell. Available data suggests this drinking water treatment plant has been in continuous operation since. Title records for the property indicate the property was conveyed to the City of Whitwell from E.A. Grayson in 1958.

The Subject Property was listed in the EDR report search as being on the NPDES and FINDS federal databases; however, MEI found no environmental issues with the historical use of the property. The remaining properties listed in the EDR were not adjacent to the subject property. All of the other facilities mapped in the EDR report appear to be located either too far away or hydraulically down-gradient from the site to pose an environmental risk to the property. None of the un-mappable orphan sites in the EDR report appear to be located adjacent or near to the property based on their listed addresses.

Currently, within the scope of work and limitations defined herein, this assessment has revealed no evidence of a potential recognized environmental condition in connection with the Subject Property addressed in this report.

TABLE OF CONTENTS

1.0 INTRODUCTION 1
1.1 Purpose 1
1.2 Detailed Scope of Work 1
1.3 Limitations and Exceptions 2
1.4 Special Terms and Conditions 3
1.5 User Reliance 3
2.0 SITE DESCRIPTION 4
2.1 Location and Legal Description 4
2.2 Site and Vicinity General Characteristics 4
2.2.1 General Site Description 4
2.2.2 General Vicinity Description 4
2.3 Site and Vicinity History 4
2.3.1 Site History 4
2.3.2 Vicinity History 4
2.4 Current Use of the Property 5
2.5 Detailed Site Description 5
2.5.1 Improvements 5
2.5.2 Utilities 5
2.6 Current Uses of Adjoining Properties 6
3.0 USER PROVIDED INFORMATION 6
3.1 Title Records 6
3.2 Environmental Liens or Activity and Use Limitations 6
3.3 Commonly Known or Reasonably Ascertainable Information 6
3.4 Valuation Reduction for Environmental Issues 7
3.5 Owner, Property Manager, and Occupant Information 7
3.6 Reason for Performing Phase I 7
3.7 Other User Provided Information 7
4.0 RECORDS REVIEW AND DISCUSSION 7
4.1 Standard Environmental Record Sources 7
4.1.1 Government Environmental Record Sources 7
4.1.2 Other Environmental Record Sources 8
4.2 Historical Use Information 8
4.2.1 Historical Topographic Maps 8
4.2.2 Fire Insurance Maps 8
4.2.3 Aerial Photographs 8
4.2.4 City Directory Listings 8
4.2.5 Recorded Land Titles 9
4.2.6 Other Historical Sources 9
4.3 Interview Information 9
4.4 Physical Setting Analysis 9
4.4.1 Physiography and Drainage 9
4.4.3 Soils 9
4.4.3 Geology and Hydrology 9
5.0 SITE RECONNAISSANCE 10
5.1 Methodology and Limiting Conditions 10
5.2 General Site Setting 10
5.3 Exterior Observations 10

TAWC_RESP_CAPD_1DR_000510

5.3.1 Storage Tanks 10
5.3.2 Oil/Water Separators 10
5.3.3 Wells 10
5.3.4 Dumping and Flood Debris 10
5.3.5 Pits, Ponds, Lagoons, Cisterns, and Cesspools 10
5.3.6 Stressed Vegetation 11
5.3.7 Stained Soil 11
5.4 Interior Observations 11
5.4.1 Storage Tanks 11
5.4.2 Wells 11
5.4.3 Sumps and Floor Drains 11
5.4.4 Chemical Usage, Storage, and Disposal 11
5.4.5 Stains, Corrosions, and Odors 11
5.4.6 Underground Hydraulic Lifts 11
6.0 INTERVIEWS 11
6.1 Interview with Owner 11
6.2 Interview with Site Manager 11
6.3 Interview with Occupants 11
6.4 Interviews with Local Government Officials 11
6.5 Interviews with Others 11
7.0 OTHER CONDITIONS OF CONCERN 12
8.0 FINDINGS 12
9.0 OPINION 12
10.0 CONCLUSIONS 12
11.0 DEVIATIONS 12
12.0 ADDITIONAL SERVICES 12
13.0 REFERENCES 13
14.0 CERTIFICATION(S) AND SIGNATURE(S) OF ENVIRONMENTAL PROFESSIONAL(S) 14

TAWC_RESP_CAPD_1DR_000511

1.0 INTRODUCTION

1.1 Purpose

The purpose of this Phase I Environmental Site Assessment (ESA) is to identify and evaluate, to the extent feasible pursuant to the processes prescribed herein, potential or actual *recognized environmental conditions* in connection with the Subject Property. The term *recognized environmental conditions* means the presence or likely presence of any hazardous substances or petroleum products on a property under conditions that indicate an existing release, a past release, or a material threat of a release of any hazardous substances or petroleum products into structures on the property or into the ground, groundwater, or surface water of the property. The term includes hazardous substances or petroleum products even under conditions in compliance with laws.

The term is not intended to include de minimis conditions that generally do not present a material risk of harm to public health or the environment and that generally would not be the subject of an enforcement action if brought to the attention of appropriate governmental agencies. Conditions determined to be de minimis are not *recognized environmental conditions*.

This report is prepared in accordance with American Society for Testing and Materials (ASTM) Standard Practice E1527-05, "*Standard Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process.*" In this report, conformance with the ASTM standard is intended to permit the client contracting to have the ESA performed to satisfy one (1) of the requirements to qualify for the innocent landowner, contiguous property owner, or bona fide prospective purchaser limitations on CERCLA liability (hereinafter, the "*landowner liability protections,*" or "*LLPs*"): that is, the practice that constitutes "*all appropriate inquiry* into the previous ownership and uses of the *property* consistent with good commercial or customary practices" as defined in 42 USC §9601(35) (B).

1.2 Detailed Scope of Work

In order to meet the purpose of this report, the following scope of work outlined by ASTM was conducted:

- Records Review including: a chain of title search and review for the Subject Property; a review of available federal, state, and local environmental agency records for the Subject Property and adjacent properties and, as applicable, property not adjacent to but near the Subject Property; a review and evaluation of available aerial photography, current and historic topographic maps, fire insurance maps, city directory listings, soil surveys, tax maps and records, previous environmental reports, and private documents (maps, drawings, environmental records). Additionally, local records and/or additional state or tribal records were checked when these records were reasonably ascertainable, were sufficiently useful, accurate, and complete, and could be obtained pursuant to local good commercial or customary practice.
- Site Reconnaissance including: information indicating the likelihood of identifying *recognized environmental conditions* in connection with the Subject Property through a

TAWC_RESP_CAPD_1DR_000512

detailed visual inspection of the Subject Property as well as a visual, historical, and environmental overview of the property immediately adjacent to and near the Subject Property.

- Interviews with present and past owners, operators, and occupants of the Subject Property.
- Interviews with local government officials.
- Evaluation.

1.3 Limitations and Exceptions

Controlled substances are not to be included within the scope of the report unless the *environmental site assessment* is being conducted as part of an EPA Brownfields Assessment and Characterization Grant awarded under CERCLA 42 USC §9604(k)(2)(B). The Subject Property does not fall into either of these categories.

The following environmental conditions or considerations (not an all inclusive list) may exist in connection with the Subject Property but unless specifically addressed in **Section 12.0** as Additional Services, are beyond the scope of this report: endangered species; wetlands; radon; asbestos; lead-based paint; lead in drinking water; mold; indoor air quality; regulatory compliance; cultural and historical risks; industrial hygiene; health and safety; ecological resources; high voltage power lines; and non-point pollution source considerations.

This report relates only to the conditions on the site and the current available information as obtained when MEI representatives conducted this investigation. Local, state, and federal regulations are subject to change over time. Similarly, conditions at this site may also change. As a result, the conclusions presented in this investigation are strictly applicable to the environmental regulations and the site conditions present at the time the assessment was conducted.

The use of the ASTM standard with this report is strictly limited to the scope set forth within **Section 1.2**. The client is cautioned that while this report is prepared in accordance with ASTM Standard Practice E1527-05, which by definition is in accordance with the EPA's "All Appropriate Inquiries" rule; this report does not address requirements of any state or local laws or of any other federal laws outside the afore mentioned appropriate inquiry provisions of the EPA's rule as it applies to LLPs. The client is also cautioned that there are potentially other legal obligations with regard to hazardous substances or petroleum products discovered on the Subject Property that are not addressed in the ASTM practice or in this report that may pose risks of civil and/or criminal sanctions for non-compliance.

No implied warranty of merchantability or fitness for particular purpose shall apply. MEI makes no representation of warranty that the implementation or use of the recommendations, findings, or conclusions of this report will result in compliance with applicable law.

This Phase I Environmental Site Assessment contains information obtained and research completed by MEI. Except as set forth in this report, MEI has made no independent investigation as to the accuracy or completeness of the information derived from the secondary

TAWC_RESP_CAPD_1DR_000513

sources and personal interviews and has assumed that such information is accurate and complete. MEI cannot be held liable for hidden conditions. No environmental site assessment can wholly eliminate uncertainty regarding the potential for *recognized environmental conditions* in connection with a property. This report is intended to reduce, but not eliminate, uncertainty regarding the potential for *recognized environmental conditions* in connection with a property, and recognize reasonable limits of time and cost.

1.4 Special Terms and Conditions

This report is prepared in accordance with American Society for Testing and Materials (ASTM) Standard Practice E1527-05. There are no special terms or conditions outside those previously stated in **Section 1.3**.

1.5 User Reliance

This report is prepared solely for use by the party/parties named on the cover page. This report cannot be relied upon by or released to any other party, person, or entity without written authorization from MEI.

TAWC_RESP_CAPD_1DR_000514

2.0 SITE DESCRIPTION

2.1 Location and Legal Description

The property is located in a rural residential area of Whitwell, Marion County, Tennessee, at 600 N Cedar St. More specifically, it is located at approximately 35.1995 north latitude and 85.5087 west longitude. The property is described by the Marion County Assessor of Property (Assessor) as land situated in the City of Whitwell, Marion County, Tennessee, Parcel number 050G-007.0. The property encompasses approximately 1.2 acres, with access to the property from N Cedar Street (**Appendix A**). The current title for the property (**Appendix B**) is recorded in the Deed Book number 5T, page 345 at the Marion County Register of Deeds. The deed references the City of Whitwell as the current owner of the property.

The current and past titles for the property (**Appendix B**) are addressed in **Section 4.2.5**.

2.2 Site and Vicinity General Characteristics

2.2.1 General Site Description

The property is generally located on the eastern side of Whitwell and more specifically at southern end of N Cedar Street, approximately 1,000 feet west of the Sequatchie River. Currently on the site there is a former water treatment building and a current water treatment building that operates today. Two large Above Ground water tanks and associated water treatment pits are also located on the property. Access to the property is from N Cedar Street and the property is improved with an eight foot security fence and gate to secure N Cedar Street entrance to plant. The property is bound to the north by rural residential property; to the west by undeveloped land; to the east by undeveloped land with the Sequatchie River below; and to the south by undeveloped property.

Photographs from the site walk conducted on February 19, 2013 are included in **Appendix C**.

2.2.2 General Vicinity Description

The property vicinity is primarily a residential area of Whitwell, Marion County, Tennessee. The site is approximately 1000 feet west of the Sequatchie River. The properties adjacent to the Subject Property include rural residential and undeveloped property (**Appendix A**).

2.3 Site and Vicinity History

2.3.1 Site History

The following historical summary for the property is based upon tax records (**Appendix B**), the historical sources documented in **Section 4.2**, and interview information (contacts detailed in **Section 6.0**).

Prior to 1958 the property appears to have been undeveloped. Historical data suggests this property was first developed as the Water Treatment Plant for the City of Whitwell at has been in continuous operation as the city's drinking water treatment plant since. Two water treatment building are onsite, the older one from the 1950s and a newer one from the 1980s. The City of

TAWC_RESP_CAPD_1DR_000515

Whitwell has been the only owner of this property since its development of a water treatment plant.

2.3.2 Vicinity History

The vicinity was in agricultural use up until the mid to late 1950s when it transitioned into rural residential development. The nearby interstate was constructed in approximately 1964 and by 1968 the area was predominately residential, as it continues to be today.

2.4 Current Use of the Property

The property is currently occupied by a drinking water treatment plant that supplies the City of Whitwell.

2.5 Detailed Site Description

Based upon Assessor records (**Appendix B**), the property encompasses approximately 1.2 acres. There is currently one 2,500 square-foot structure on the Subject Property that operates at the treatment building. An older abandoned treatment building is on the property in addition to two large water ASTs and associated water treatment pits. Photographs from the site walk conducted on February 19, 2013 are included in **Appendix C**.

2.5.1 Improvements

2.5.1.1 Structures

There is currently one 2,500 square-foot structure on the Subject Property that operates at the treatment building. An older abandoned treatment building is on the property in addition to two large water ASTs and associated water treatment pits. Photographs from the site walk conducted on February 19, 2013 are included in **Appendix C**.

2.5.1.2 Roads

The property is accessible from N Cedar Street (**Appendix A**).

2.5.1.3 Fill Material

MEI observed no evidence of fill material on the property.

2.5.1.5 Other Improvements

The property was improved with a parking lot, and chain link fence and security gate access from N Cedar Street.

2.5.2 Utilities

Local utility providers can provide the Subject Property with utilities.

TAWC_RESP_CAPD_1DR_000516

2.6 Current Uses of Adjoining Properties

The area surrounding the property includes commercial and vacant properties. Adjoining properties were observed (from the property or from public access areas) for signs of *recognized environmental conditions* and their potential to pose an environmental concern to the Subject Property (**Figure 1-Appendix A**).

North: The adjoining property to the north is rural residential with residential parcels ranging from one to ten acres in size. These properties do not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with these adjoining properties.

South: The adjoining property to the south is currently undeveloped woodlands. This property does not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with this adjoining property.

East: The adjoining property to the east is undeveloped woodlands with the Sequatchie river located approximately 1000 feet across. This property does not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with this adjoining property.

West: The adjoining property to the west is currently developed with residential properties or is undeveloped. This property does not appear in EDR's search of available ("reasonably ascertainable") government records. It is MEI's opinion, based on field reconnaissance and a document search, that there appear to be no environmental issues associated with this adjoining property.

3.0 USER PROVIDED INFORMATION

3.1 Title Records

The current title for the Subject Property was obtained from the Hamilton County Register of Deeds and found in Book 5T, page 345 (**Appendix B**). The title for the Subject Property states that E.A. Grayson conveyed the property to the City of Whitwell in 1958. For a legal description for the property see property title (**Appendix B**).

3.2 Environmental Liens or Activity and Use Limitations

According to the current owners and records reviewed by MEI, there are **no** environmental liens or activity and use limitations associated with the property.

3.3 Commonly Known or Reasonably Ascertainable Information

It is MEI's opinion that there is no other significant commonly known or reasonably ascertainable information outside of the contents of this Phase I.

TAWC_RESP_CAPD_1DR_000517

3.4 Valuation Reduction for Environmental Issues

According to all parties interviewed by MEI, the property is currently valued based on type and location. No other issues that might lower the value were considered in pricing the property for sale.

3.5 Owner, Property Manager, and Occupant Information

Mr. Denny Long is the representative owner, plant manager and occupant of the property owned by the City of Whitwell. **(Appendix B).** Mr. Long stated that he is unaware of any environmental issues associated with the property.

3.6 Reason for Performing Phase I

It is MEI's understanding that this assessment is part of a financial transaction involving the property.

3.7 Other User Provided Information

See **Appendix F** *User Questionnaire – David McBay.*

4.0 RECORDS REVIEW AND DISCUSSION

4.1 Standard Environmental Record Sources

4.1.1 Government Environmental Record Sources

In order to obtain information on the site concerning past or present hazardous waste uses that might not be apparent upon visual assessment, MEI utilized an environmental database search provided by Environmental Data Resources, Inc. (EDR). These sources create an environmental profile report generated from federal and state environmental databases for the Subject Property and adjacent properties using ASTM standard search radii.

This report contains information from the following federal environmental ASTM Databases: Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS); Comprehensive Environmental Response, Compensation, and Liability Information System-No Further Remedial Action Planned (CERCLIS-NFRAP); Emergency Response Notification System (ERNS); Facility Index System (FINDS); National Priorities List (NPL); Resources Conservation and Recovery Information System (RCRIS); Resource Conservation and Recovery Information System Treatment, Storage, And Disposal Facilities (RCRA TSD); Resource Conservation and Recovery Information System Corrective Action Sites (RCRA COR); Resource Conservation and Recovery Information System Large and Small Quantity Generators (RCRA GEN); Resource Conservation and Recovery Information System sites No Longer Regulated (RCRA NLR); Indian Reservations; Indian Leaking Underground Storage Tanks (Indian LUST), and Indian Underground Storage Tanks (Indian UST).

This report contains information from the following federal environmental non-ASTM Databases: Hazardous Materials Incident Response System (HMIRS); National Compliance Database (NCDB); National Pollution Discharge Elimination System (NPDES); National Radon Database (NRDB); Nuclear; Polychlorinated Biphenols Activity Database System (PADS);

TAWC_RESP_CAPD_1DR_000518

Receptors; Air and Surface Water Releases (RELEASES); Soils; Toxic Release Inventory System (TRIS); Federal Wells.

This report contains information from the following State of Tennessee Databases: Landfills; State Sites, Division of Superfund; Underground Storage Tanks (UST); Leaking Underground Storage Tanks (LUST); Drycleaners.

The Subject Property was listed in the EDR report on the FINDS and NPDES federal databases. These databases are required by local and federal guidance and MEI found no environmental issues with this historical use of the property. None of the adjacent properties were listed in the EDR report.

All of the other facilities mapped in the EDR report appear to be located either too far away or hydraulically down-gradient from the site to pose an environmental risk to the property.

None of the un-mappable orphan sites in the EDR report appear to be located adjacent or near to the property based on their listed addresses.

4.1.2 Other Environmental Record Sources

No other environmental record sources were reviewed.

4.2 Historical Use Information

4.2.1 Historical Topographic Maps

MEI obtained and reviewed the Sewanee 30' topographic quadrangle map published by the U.S. Geological Survey (USGS) for the year 1895 **(Appendix H)**. Unfortunately, the scale on the map is too large to identify any structures on or near the Subject Property. MEI obtained and reviewed the Whitwell 7.5' topographic quadrangle map published by the U.S. Geological Survey (USGS) for the years 1936, 1946, and 1982 **(Appendix H)**. No development appears on the Subject Property in any of the topographic maps until 1969 which shows the water plant in the location it appears today.

4.2.2 Fire Insurance Maps

Sanborn fire insurance maps depicting the property were not available (**Appendix E**).

4.2.3 Aerial Photographs

Aerial photographs for the years 1992, 2008 and 2010 were obtained from Tennessee Valley Authority (TVA). The structures depicted on the Subject Property in the aerial photographs, show the site much as it appears today.

4.2.4 City Directory Listings

No city directories were available for the property:

TAWC_RESP_CAPD_1DR_000519

4.2.5 Recorded Land Titles

MEI performed an ownership review of the property at the Marion County Register of Deeds. The current deed is located in deed book 5T, page 345. The deed references City of Whitwell as the current owner of the Subject Property (**Appendix B**). Other ownership records which could be obtained by MEI are outlined below:

Parcel #: 050G-007.00

Year	Book/Page No.	Description
1958	5T/345	E.A. Grayson *conveyed to* City of Whitwell (**Appendix B**)

4.2.6 Other Historical Sources

No other historical sources were reviewed.

4.3 Interview Information

MEI conducted interviews with Denny Long, representative owner of the Subject Property, and David McBay of TAWC, user of the report. Mr. Long and Mr. McBay are not aware of any environmental issues associated with the Subject Property.

4.4 Physical Setting Analysis

The following discussion is based upon various sources (soil surveys, topographic maps, geologic maps, etc.) as referenced in **Section 13.0**.

4.4.1 Physiography and Drainage

The property is relatively flat, located at the top of a hill with an average elevation of approximately 866 feet above mean sea level (msl) (NGVD, 1929). Surface drainage on the property flows in all directions as the property is located on the top of a hill. According to the EDR report, the property lies outside both the 100-year flood zone and the 500-year flood zone (**Appendix D**).

4.4.3 Soils

A general analysis of the Subject Property's soils is included in the EDR report in the GeoCheck Addendum (**Appendix D**). For this data, see EDR report, pages A-4 through A-9.

4.4.3 Geology and Hydrology

A general analysis of the Subject Property's geologic and hydrologic conditions is included in the Environmental Data Resources report in the GeoCheck Addendum. For this data, see EDR report, pages A-2 through A-3 (**Appendix D**).

TAWC_RESP_CAPD_1DR_000520

5.0 SITE RECONNAISSANCE

5.1 Methodology and Limiting Conditions

A site walkover was performed by one environmental property assessor on February 19, 2013.

MEI walked the entire property, noting relevant site conditions and conditions and uses of surrounding properties.

Limiting conditions: None

5.2 General Site Setting

The property is generally located on the eastern side of Whitwell and more specifically at southern end of N Cedar Street, approximately 1,000 feet west of the Sequatchie River. Currently on the site there is a former water treatment building and a current water treatment building that operates today. Two large Above Ground water tanks and associated water treatment pits are also located on the property. Access to the property is from N Cedar Street and the property is improved with an eight foot security fence and gate to secure N Cedar Street entrance to plant. The property is bound to the north by rural residential property; to the west by undeveloped land; to the east by undeveloped land with the Sequatchie River below; and to the south by undeveloped property.

5.3 Exterior Observations

5.3.1 Storage Tanks

MEI observed two large water AST storage tanks on the property. One holds approximately 300,000 gallons and the second holds approximately 250,000 gallons. MEI found no RECs in connection with these drinking water ASTs on the property.

5.3.2 Oil/Water Separators

MEI observed no oil/water separators on the property.

5.3.3 Wells

With the exception of a water intake located somewhere between the Sequatchie River and the Water Treatment Plant, MEI observed no wells on the property. Detailed location of this inlet was not pursued as part of this assessment, due to security associated with drinking water sources being guarded to protect the public and city.

5.3.4 Dumping and Flood Debris

MEI observed no dumping or flood debris on the property.

5.3.5 Pits, Ponds, Lagoons, Cisterns, and Cesspools

MEI only observed water treatment pits associated with drinking water treatment on the property. MEI found no RECs in connection with the drinking water treatment pits on the property and MEI did not observe any ponds, lagoons, cisterns, or cesspools on the property.

TAWC_RESP_CAPD_1DR_000521

5.3.6 Stressed Vegetation

MEI observed no stressed vegetation on the property.

5.3.7 Stained Soil

MEI observed no stained soil on the property.

5.4 Interior Observations

5.4.1 Storage Tanks

MEI no storage tanks on the property.

5.4.2 Wells

MEI observed no wells on the property.

5.4.3 Sumps and Floor Drains

MEI observed no floor drains on the property.

5.4.4 Chemical Usage, Storage, and Disposal

MEI saw no bulk storage of chemicals on the property.

5.4.5 Stains, Corrosions, and Odors

MEI observed no stains or corrosions and did not notice any odors.

5.4.6 Underground Hydraulic Lifts

MEI observed no underground hydraulic lifts.

6.0 INTERVIEWS

6.1 Interview with Owner

Mr. Denny Long, representative owner, manager and occupant is unaware of any environmental issues associated with the property.

6.2 Interview with Site Manager

See **Section 6.1.**

6.3 Interview with Occupants

See **Section 6.1.**

6.4 Interviews with Local Government Officials

MEI did not conduct any interviews with local government officials.

6.5 Interviews with Others

MEI interviewed David McBay of TAWC, user of the Phase I ESA report. Mr. McBay was unaware of any environmental issues associated with the Subject Property.

TAWC_RESP_CAPD_1DR_000522

7.0 OTHER CONDITIONS OF CONCERN

MEI observed no other conditions of concern in this scope of a Phase I ESA for this property. However it should be noted that this site has structures was built prior to 1978 and we recommend all pre 1978 construction have asbestos and lead paint inspections performed prior to any planned renovation or demolition at this site.

8.0 FINDINGS

Currently, within the scope of work and limitations defined herein, this assessment has revealed **no** evidence of a potential recognized environmental condition in connection with the Subject Property addressed in this report.

9.0 OPINION

MEI believes that any potential liability with regard to environmental issues in connection with this property is remote.

10.0 CONCLUSIONS

It is MEI's opinion that no further environmental assessment is required at this time.

11.0 DEVIATIONS

There have been no deviations from the format and scope as set forth and defined in ASTM E1527-05 for this Phase I ESA.

12.0 ADDITIONAL SERVICES

None

TAWC_RESP_CAPD_1DR_000523

13.0 REFERENCES

EDR® Environmental Data Resources Inc., 2013. Environmental Search Report. Milford, CT.

EDR® Environmental Data Resources Inc., 2013. Historical Topographic Maps. Milford, CT.

Marion County Assessor of Property, 2013. Tax Records. Jasper, Tennessee.

Marion County Register of Deeds Office, 2013. Deed Information. Jasper, TN.

Marion County Register's Office, 2013. Title Information. Jasper, Tennessee.

TAWC_RESP_CAPD_1DR_000524

14.0 CERTIFICATION(S) AND SIGNATURE(S) OF ENVIRONMENTAL PROFESSIONAL(S)

This report has been prepared by the staff of Marion Environmental Incorporated under the supervision of the Professional whose signature appears hereon. MEI declares that, to the best of our professional knowledge and believe, the environmental professional(s) whose signature(s) appear on this document meet the definition of Environmental Professional as defined in 40 CFR § 312.10 Further, MEI certifies that the environmental professional(s) whose name(s) appear on this document have the specific qualifications based on education, training, and experience to assess a property of the nature, history, and setting of the Subject Property. The findings, recommendations, specifications, or professional opinions are presented within the limits prescribed by the Client, after being prepared in accordance with generally accepted professional practice and within reasonable time and cost restraints. No other warranty is expressed or implied. This report is not a legal opinion.

MEI has developed and performed the all appropriate inquires in conformance with the standards and practice set forth in 40 CFR § 312. This report is considered valid for up to year after the date of signature, **however**, as per ASTM Standard E1527-05, Section 4.6, there are specific areas of the report that are only valid for 180 days after date of signature. These areas must be updated after 180 days for the report to be relied upon. The information presented in this report describes the conditions visually observed on the subject site on the date the field reconnaissance was conducted. Site conditions can change due to changes in land use, impacts from adjoining property, changing geologic conditions, and other factors. In addition, local, state, and federal regulations are subject to change over time. As a result, the conclusions presented in this investigation are strictly applicable to the environmental regulations and the site conditions present at the time the assessment was conducted. These changing site conditions and regulations, if applicable, may alter or negate the findings of this report.

The use of the ASTM standard with this report is strictly limited to the scope set forth within **Section 1.1**. The client is cautioned that this report does not address requirements of any state or local laws or of any other federal laws other than the appropriate inquiry provisions of CERCLA's innocent landowner defense. The client is also cautioned that there are potentially other legal obligations with regard to hazardous substances or petroleum products discovered on the Subject Property that are not addressed in the ASTM practice or in this report that may pose risks of civil and/or criminal sanctions for non-compliance.

No implied warranty of merchantability or fitness for particular purpose shall apply. MEI makes no representation of warranty that the implementation or use of the recommendations, findings, or conclusions of this report will result in compliance with applicable law.

This Phase I Environmental Site Assessment contains information obtained and research completed by MEI. Except as set forth in this report, MEI has made no independent investigation as to the accuracy or completeness of the information derived from the secondary sources and personal interviews and has assumed that such information is accurate and complete. MEI cannot be held liable for hidden conditions.

TAWC_RESP_CAPD_1DR_000525

No environmental site assessment can wholly eliminate uncertainty regarding the potential for recognized environmental conditions in connection with a property. This report is intended to reduce, but not eliminate, uncertainty regarding the potential for recognized environmental conditions in connection with a property, and recognize reasonable limits of time and cost

The following environmental conditions or considerations (not an all inclusive list) may exist in connection with the Subject Property but are beyond the scope of this report: endangered species; wetlands; radon; asbestos; lead-based paint; lead in drinking water; mold; indoor air quality; vapor intrusion; regulatory compliance; cultural and historical risks; industrial hygiene; health and safety; ecological resources; high voltage power lines; and, non-point pollution source considerations.

This report is prepared solely for use by the party/parties named on the cover page. This report cannot be relied upon by or released to any other party, person, or entity without written authorization from MEI.

Karl E. Schuler, PG
License # TN4785
MARION ENVIRONMENTAL INC.

02/28/13
Date

TAWC_RESP_CAPD_1DR_000526

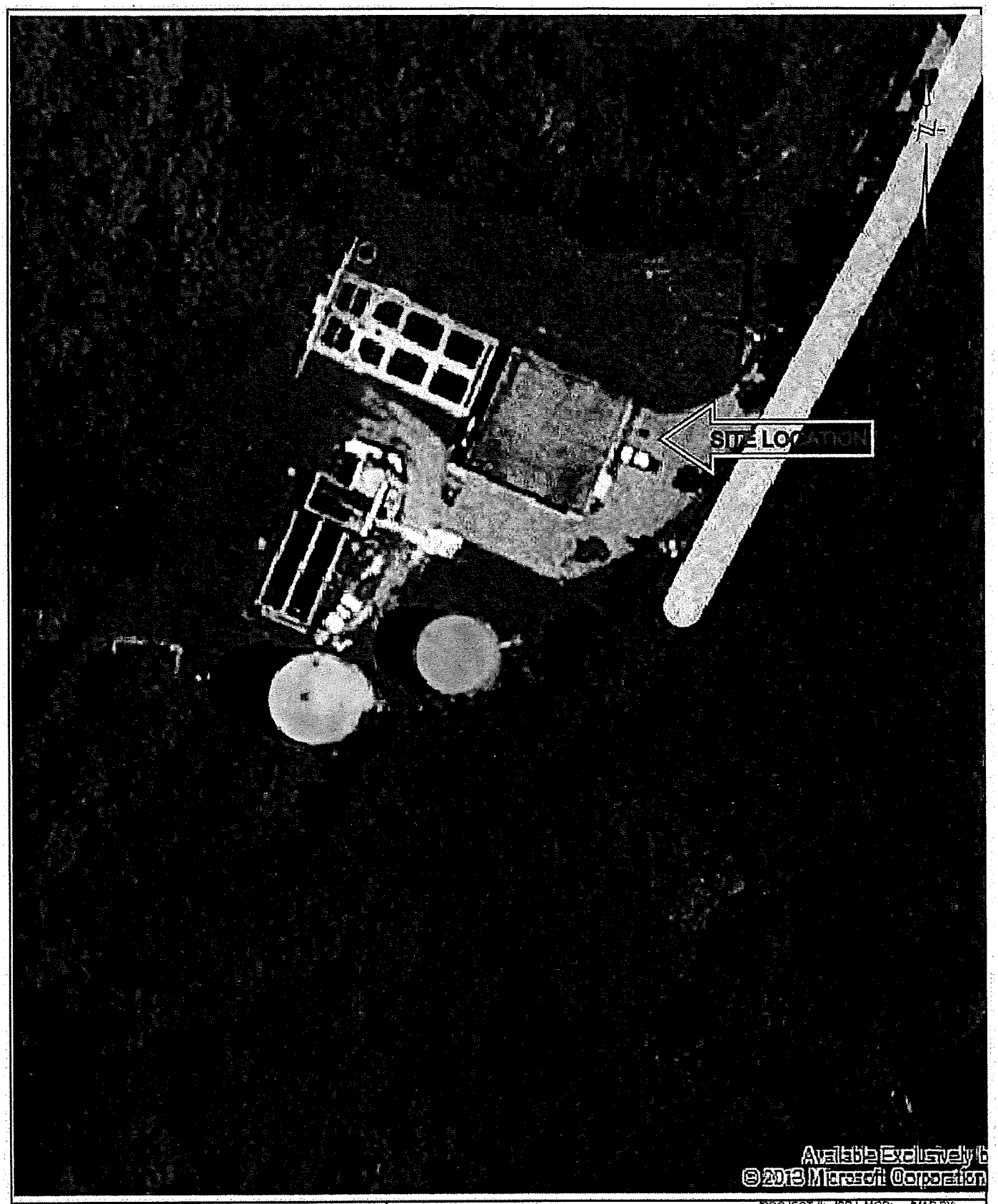
15.0 QUALIFICATION(S) OF ENVIRONMENTAL PROFESSIONAL(S)

Karl Schuler is a Project Manager for Marion Environmental Inc and a Tennessee Registered Professional Geologist, ID number 4785. He is responsible for environmental investigations, remediation, preparation of Phase I & II environmental assessment reports, and emergency response, including documentation and preparation of spill reports. Mr. Schuler has over ten years experience in environmental investigations, project management, subcontractor oversight, specializing in confidential client representation for environmental investigations under regulatory supervision by Environmental Protection Agency or other equivalent regulatory agencies. Mr. Schuler holds a Bachelor of Science Degree in Geology from the Louisiana State University in Baton Rouge. Mr. Schuler maintains with OSHA-certified 40 hour 29 CFR 1910.120 training and has the United States Transportation Worker Identification Credential.

TAWC_RESP_CAPD_1DR_000527

APPENDIX A

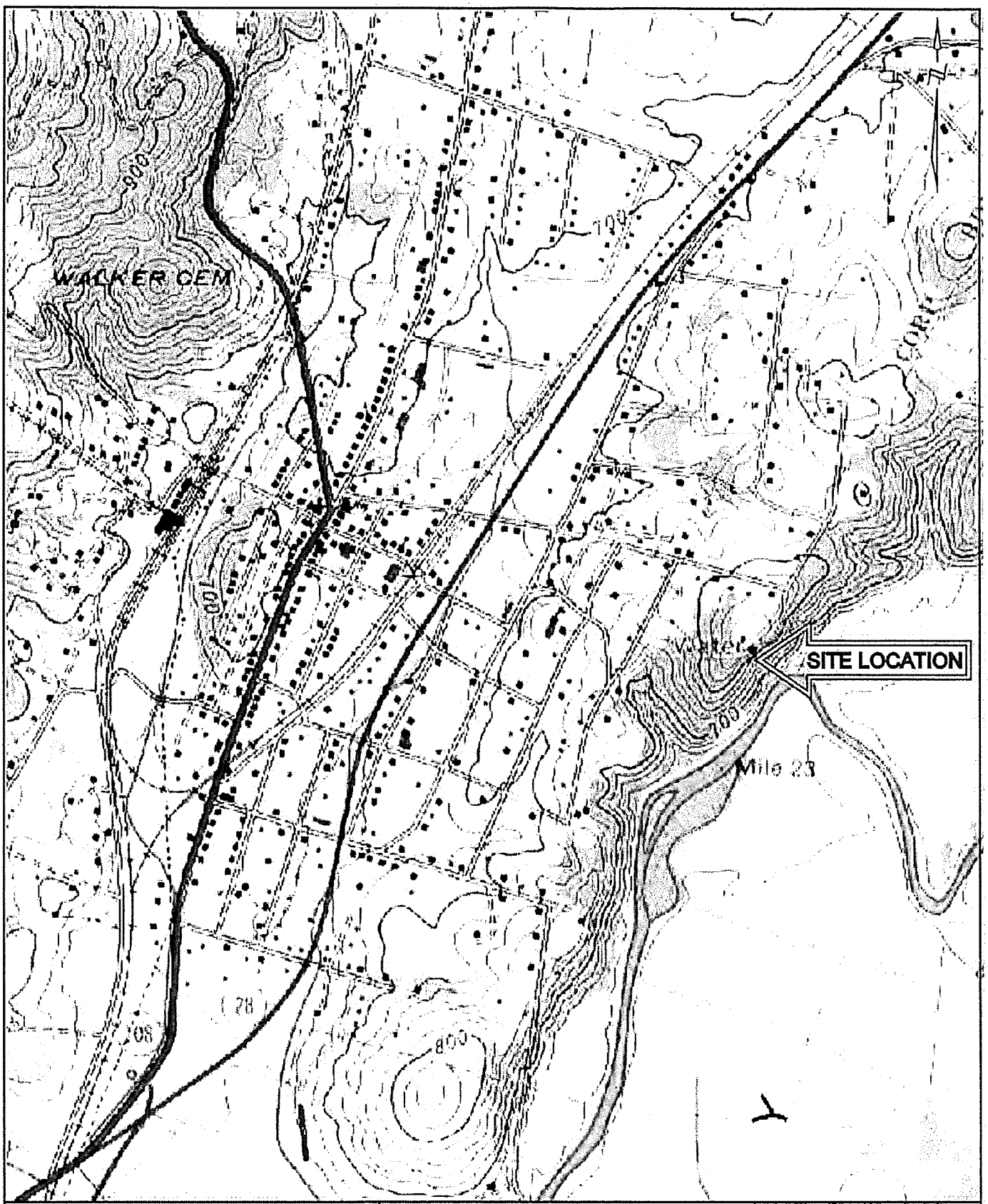
FIGURES



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919 Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

SITE MAP
WHITWELL WATER TREATMENT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE

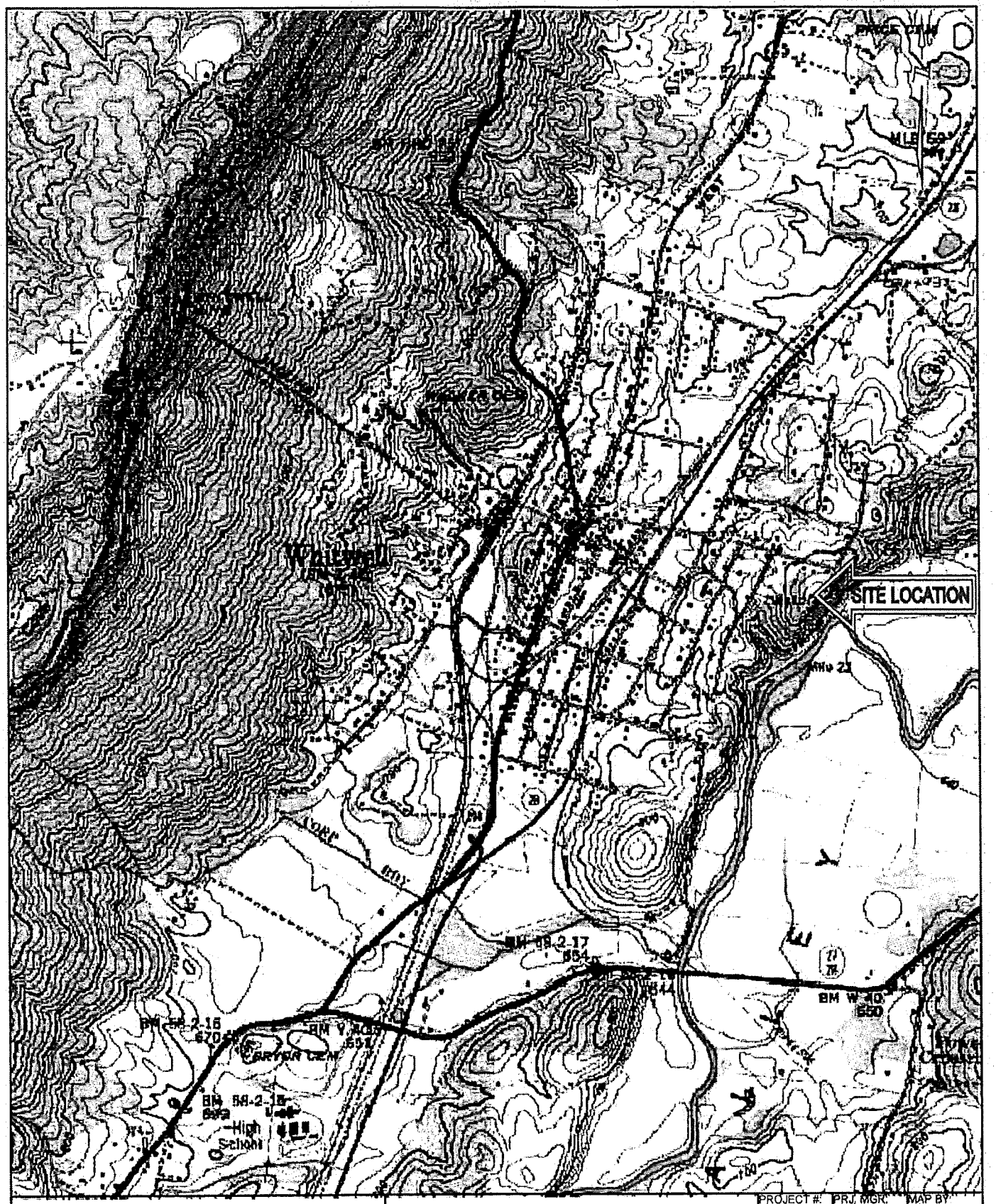
PROJECT #:	PRJ. MGR:	MAP BY:
13079	KES	USGS
SCALE:	PRINT DATE:	DWG. BY:
NTS	02/28/13	KES
APPROVED:	MAP DATE:	FIGURE #:
KES	1976	A-1



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919 Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

SITE TOPOGRAPHIC MAP
WHITWELL WATER TREATMENT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE

PROJECT #:	PRJ. MGR:	MAP BY:
13079	KES	USGS
SCALE:	PRINT DATE:	DWG. BY:
NTS	02/28/13	KES
APPROVED:	MAP DATE:	FIGURE #:
KES	1976	A-2



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919 Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

SITE VICINITY MAP
WHITWELL WATER TREATMENT
600 N CEDAR ST
WHITWELL, MARION COUNTY, TENNESSEE

PROJECT #:	PRJ. MGR:	MAP BY:
13079	KES	USGS
SCALE:	PRINT DATE:	DWG. BY:
NTS	02/28/13	KES
APPROVED:	MAP DATE:	FIGURE #:
KES	1976	A-3

APPENDIX B

CURRENT LAND TITLE

AND PROPERTY RECORDS

We each covenant that we are lawfully seized and possessed of an undivided interest in said real estate; that we have a good, lawful and perfect right to sell, transfer and convey the same; that the title thereto is clear, free and unincumbered; and that we will forever warrant and defend the title of said interest against the lawful claims and demands of all persons.

IN WITNESS WHEREOF we have hereunto set our signatures on this the 26th day of March, 1958.

ANTHONY HAMILTON — LAURA M. THOMAS — HOWARD M. ORR
BELLE PUTNAM — MYRTLE M. LEWIS — BETTY M. POWELL
HAROLD M. HAMILTON — MARION M. SNOW — A. B. HAMILTON

STATE OF TENNESSEE

COUNTY OF MARION

On this the 26th day of March, 1958, before me personally appeared Anthony Hamilton, Laura M. Thomas, Martha M. Orr, Belle B. Putnam, Pearl M. Lewis, Edith M. Powell, Harold Hamilton, and Marion M. Snow to me known to be the persons described in and who executed the foregoing instrument and who acknowledged that they executed the same as their free act and deed.

My commission expires Nov. 7, 1959.
NOTARIAL SEAL

Ruth A. Painter
Notary Public

STATE OF ILLINOIS

COUNTY OF LAKE

On this the 9th day of April, 1958, before me personally appeared A. B. Hamilton to me known to be one of the persons described in and who executed the foregoing instrument and who acknowledged that he executed the same as his free act and deed.

My commission expires July 10, 1960.

NOTARIAL SEAL

Grace A. Knopf
Notary Public, Lake County
Illinois

Received for record June 7, 1958, at 12:03 p.m. and recorded same day.

Register

DEED

E. A. GRAYSON, ET UX

TO

CITY OF MONTEAGLE

FOR AND IN CONSIDERATION of the sum of One Dollar ($1.00) cash on the execution and delivery hereof, and in further consideration of the sum of twelve-hundred dollars ($1200), the receipt of all of which is hereby acknowledged, we, E. A. Grayson and wife Myrtle M. Grayson, Grantors, do hereby bargain, sell, grant and convey unto the City of Monteagle, Tennessee, Grantee, the following described real estate lying in the Third Civil District of Marion County, Tennessee, and more particularly described as follows:

PART OF #1

BEGINNING at a stake in the intersection of the property lines between the Grantors, J. D. Powell, and T. Harrison; thence North seventy-nine (79) degrees, twenty-six (26) minutes West, two-hundred and ten and eighteen hundredths (210.18) feet following a fence line being the property line between Grayson and Powell; thence South twenty-one (21) degrees, thirty (30) minutes West, two hundred and forty-three and forty-eight hundredths (243.48) feet to a stake; thence South seventy-nine (79) degrees, twenty-six (26) minutes East, two hundred and three and seven tenths (203.7) feet to a corner between Grayson and Harrison; thence following the Grayson-Harrison line North thirty-one (31) degrees, 22 minutes East, seven-ty and twenty-one hundredths (70.21) feet to a stake; thence North thirty-one (31) degrees, thirty (30) minutes East, one hundred ninety-one and six-tenths hundredths (191.76) feet following the Grayson-Harrison

TAWC_RESP_CAPD_1DR_000533

line to the point of beginning containing one and twenty hundredths (1.20) acres, more or less.

TRACT NO. 2:

An easement with right of ingress, egress, and regress for constructing, operating and maintaining a water works pipeline twice (fifteen (15) feet in width and seven and five tenths (7.5) feet on either side of the following described center line and center line extended: Beginning at a stake in the Southern property line of Tract No. 1, described hereinbefore, said stake being North seventy-eight(78) degrees, twenty-six (26) minutes West, twenty one (21) feet from a corner corner between Grayson and Farnsworth thence North eighteen (18) degrees, thirty-seven (37) minutes West, fourteen and eighty hundredths (14.80) feet to a stake; thence South twenty-six degrees (26), forty-three (43) minutes East, seventy-eight and two tenths (78.2) feet to a stake; thence South sixty-one (61) degrees, forty-five (45) minutes East, two hundred and twenty-five and thirteen hundredths (225.13) feet to a stake in the property intersection described as Tract No. 4.

TRACT NO. 3.

An easement with rights of ingress, egress, and regress for constructing, operating and maintaining a water line, and being fifteen (15) feet in width and seven and five tenths (7.5) feet on either side of the following described center line and center line extended: beginning at a stake on the Southern property line of Tract No. 1, described hereinbefore, said stake being North seventy-eight (78) degrees, twenty-six (26) minutes West, one-hundred and thirty-seven and eighty hundredths (137.80) feet from a corner corner between Grayson and Farnsworth; thence South twenty-one (21) degrees, forty-six (46) minutes East, one hundred and fifty (150) feet to a stake being the point of intersection of the said water pipeline to form a right for discharge in and along the natural drainage course from this point to the Sacramento River.

TRACT NO. 4.

BEGINNING at a stake in the terminus of an easement conveyed as Tract No. 2 hereof; thence North forty-four (44) degrees, fourteen (14) minutes East, ninety and five tenths (90.5) feet to a stake in the property line between Grayson-Farnsworth; thence following the Grayson-Farnsworth line North forty-four (44) degrees, twenty-two (22) minutes West, six hundred and eight tenths (600.8) feet, more or less, to the property line between Grayson and Albert; thence following the Grayson-Albert line to a point North forty-four (44) degrees, fourteen (14) minutes West, two-hundred twenty (220) feet; thence North forty-four (44) degrees, twenty-two (22) minutes East, seventy-eight and eight tenths (78.8) feet, more or less, to a stake; thence North forty-four (44) degrees, fourteen (14) minutes East, one hundred and containing 0.40 acres, more or less.

TRACT NO. 5.

An AN easement with rights of ingress, egress and regress for constructing, operating and maintaining an access road to an in lieu site, and be of fifteen (15) feet in width and seven and five tenths (7.5) feet now either side of the following described center line and center line extended: beginning at a stake in the Northwest property line of E. A. Grayson and the Southeast right of way line of a four strand fencing along the top of the ridge; said stake being North twenty-three (23) degrees, twenty (20) minutes West, four hundred forty-seven and thirty-four hundredths (447.34) feet from a corner corner between said street , Grayson and Albert Alberton; thence South sixty-nine (69) degrees, thirty (30) minutes East, one hundred thirty-five and seventy-three hundredths (135.73) feet to a stake, thence South twenty-one (21) degrees, twelve minutes West, one-hundred thirty-seven and eighty-four hundredths (137.84) feet to a stake; thence South 08 degrees, thirty-one (31) minutes West, one hundred three and eleven hundredths (103.11) feet to a stake; thence South fourteen (14) degrees, twenty-five (25) minutes East, one hundred forty-six and seven tenths (146.07) feet to a stake; thence South twenty-one (21) degrees, forty-seven (47) minutes East, forty-four and sixty-five hundredths (44.65) feet to a stake; thence South twenty-one (21) degrees, 9) minutes East, sixty-five and seven tenths (65.07) feet to a stake. thence South thirty-one (31) degrees, fifty-one minutes East, two hundred twenty-two and ten hundredths (222.10) feet to a stake. thence South forty-nine (49) degrees, thirty-one (31) minutes East, three-four and seventy-five hundredths (34.75) feet

TAWC_RESP_CAPD_1DR_000534

to a stake; thence South thirty-eight (38) degrees, forty (40) minutes East, ninety-two and seventy-five hundredths (92.75) feet to a stake; thence South sixty-six (66) degrees, ten minutes East, fifty-five and eighty-seven hundredths (55.87) feet to a stake; thence North eighty-five (85) degrees, 0 minutes East, ninety-five and twenty-eight hundredths (95.28) feet to a stake; thence North sixty-six (66) degrees, forty (40) minutes East, one-hundred seventy and thirty-eight (170.38) hundredths feet to a stake; thence North (55) fifty-five degrees, fifteen (15) minutes East, one hundred thirty and three tenths (130.3) feet to a stake; thence North thirty-six (36) degrees, 0 minutes East, ninety-three and forty-four hundredths (93.44) feet to a stake; thence North twenty-six (26) degrees, twenty-five minutes (25) East, two hundred five and eighty hundredths (205.80) feet to a stake; thence North twenty-four (24) degrees, forty (40) minutes East, ninety-one and fifteen hundredths (91.15) feet to a stake; thence North forty-nine (49) degrees, ten minutes (10) East, sixteen and twenty five hundredths (16.25) feet to a stake in the South west property line of Tract No. 4 aforesaid herein at a point "with forty-four (44) degrees, twenty-six (26) minutes East, twenty-one and eighteen hundredths (21.18) feet from the West corner of said Tract No. 4."

We, covenant thereon and lawfully seized and possessed of the above real estate described, have full power and authority to sell and convey the same, and that the said property is free, clear and unincumbered.

IN TESTIMONY WHEREOF, we have hereto set our hand and seal this the 31 day of May, 1951.

C. A. Crayton
C. A. Crayton, Grantor

Myrtle H. Crayton
Myrtle H. Crayton, Grantor

STATE OF TENNESSEE
COUNTY OF MARION

Personally Appeared before me the undersigned authority C. A. Crayton and wife, Myrtle H. Crayton, to me known to be the persons described in and who executed the foregoing instrument, and who acknowledged that they executed the same as their free act and deed.

This the 30 day of May, 1951.

Notary Public

NOTARIAL SEAL:
My com expires: Not stated.

Received for record June 9, 1951, at 2:02 p.m. and recorded this day.

Register

RIGHT OF WAY DEED

W. J. Parker, Et Ux

TO

STATE OF TENNESSEE

RIGHT OF WAY DEED

KNOW ALL MEN BY THESE PRESENTS, That we, W. J. Parker and wife, Ida Parker, have bargained and sold, and by these presents do transfer and convey unto the State of Tennessee for the use and benefit of the Department of Highways and Public Works, as a right-of-way for a public highway between Kimmerly and Whitwell, being a section of State Highway No. 13, known as Project ARP 755-B, the land described below, located by a survey heretofore made and staked out, and shown on plans on file in the office of the Department of Highways and Public Works at Nashville, Tennessee, and in the office of the County Judge of the hereinafter mentioned county. Said land herein surveyed is located in the Fourth District of Marion County, Tennessee, and the description of the same with reference to said survey and as shown on said plans is as follows:

A strip of land extending from Survey Station 318 + 78 at the boundary line of the lands of Holmes to Station 330+ 14 at the boundary line of the lands of Dyer and Lowrance 12 feet long, the centre

TAWC_RESP_CAPD_1DR_000535

APPENDIX C

SITE PHOTOGRAPHS

MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
1	02/19/13

Description:

Photo of treatment plant looking east across facility.

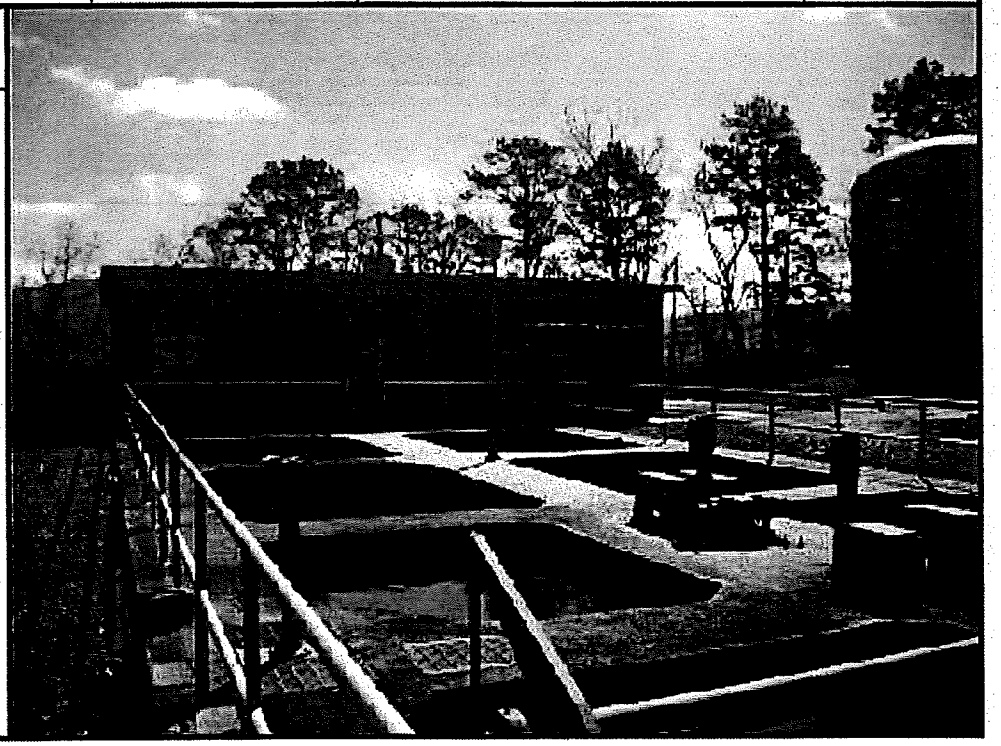
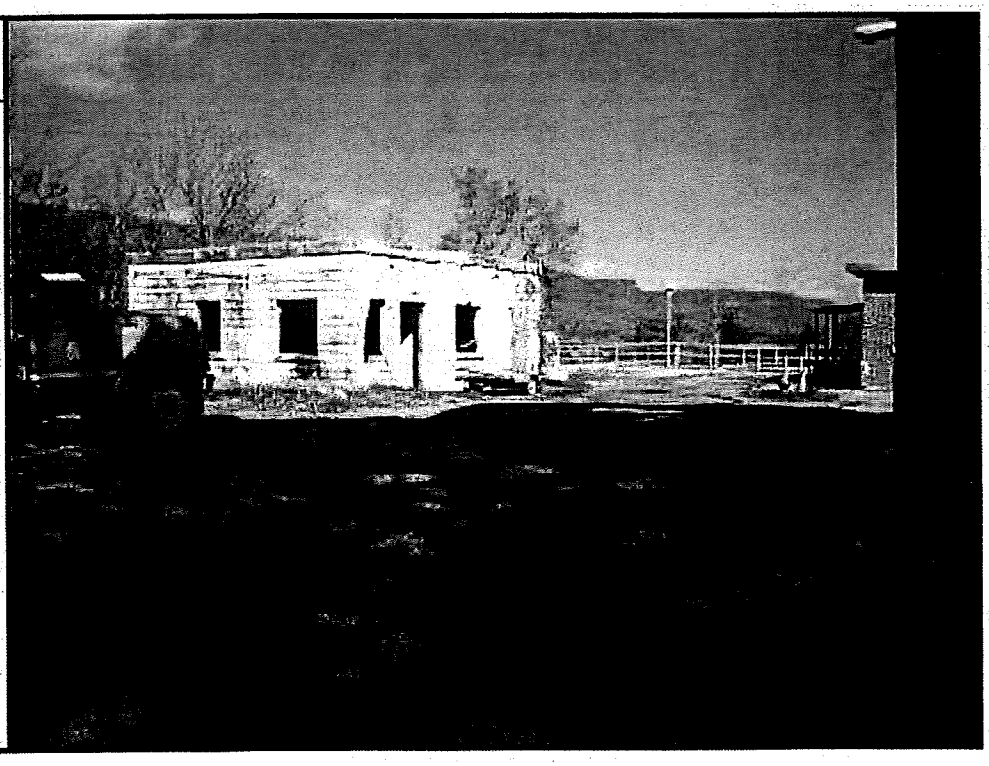


Photo No.	Date:
2	02/19/13

Description:

Photo of plant looking north across facility.



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
3	02/19/13

Description:

Photo of water tanks looking west.

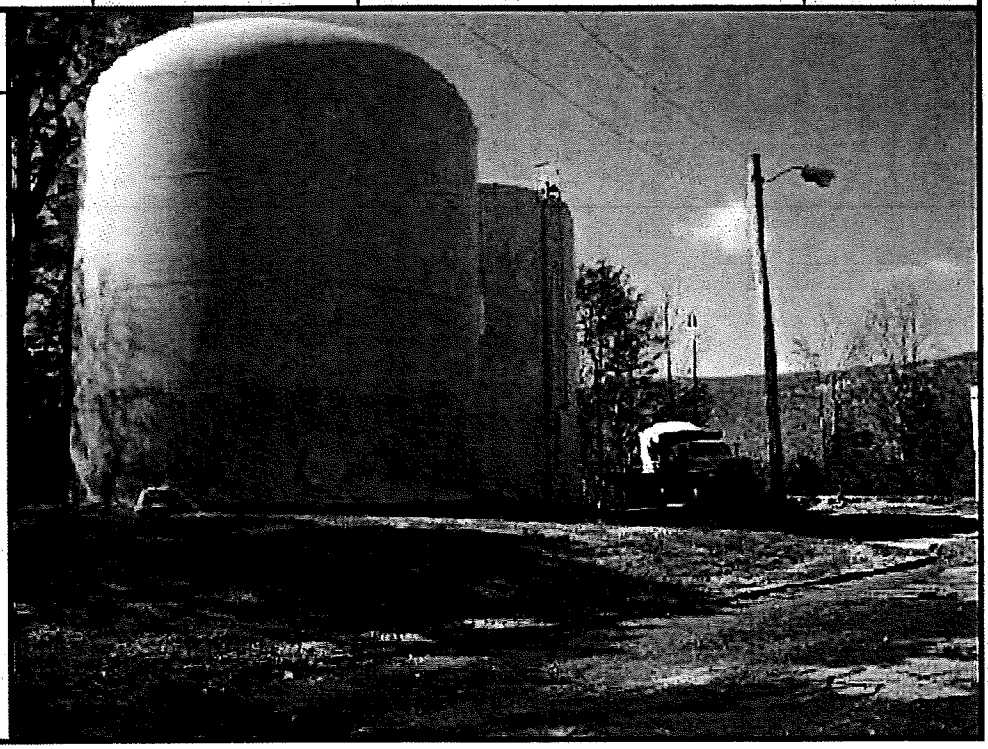
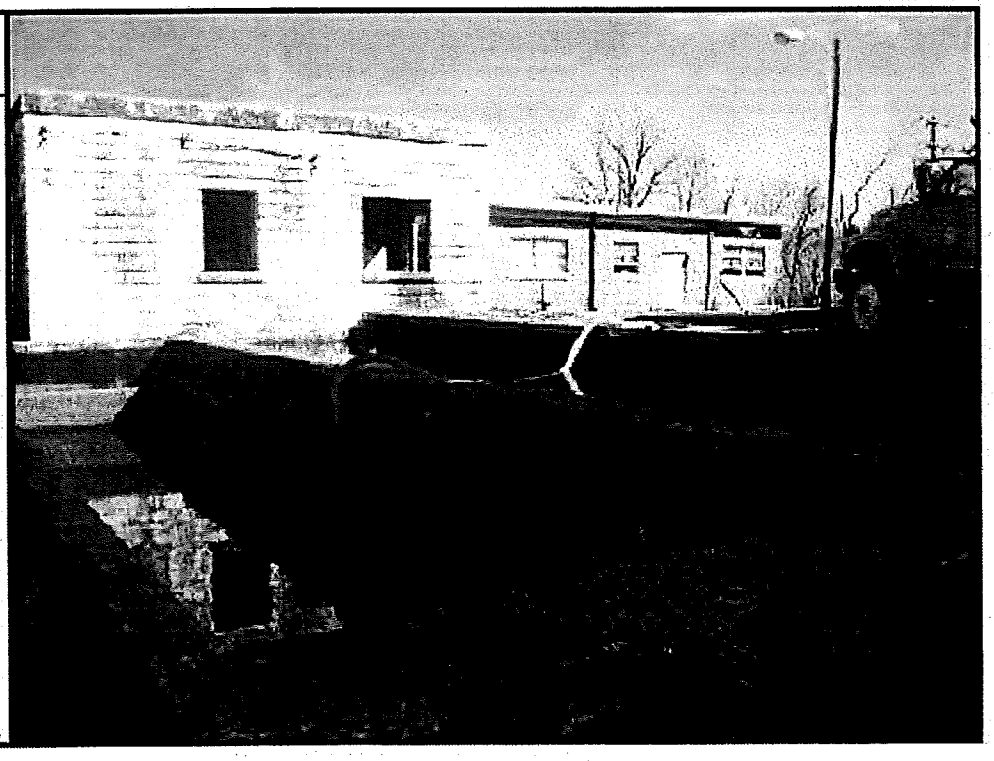


Photo No.	Date:
4	02/19/13

Description:

Photo of old treatment plant and newer plant bulidings.



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TENNESSEE 37405
Phone: (423) 499-4919
Fax: (423) 892-5122
Email: info@marionenvironmental.com
Web: www.marionenvironmental.com

PHOTOGRAPHIC LOG

Site Name:	Site Location:	Project No.
Whitwell Water Plant	600 N Cedar Ave Whitwell, Tennessee	13079

Photo No.	Date:
5	02/19/13

Description:

Photo of water treatment pits looking north.

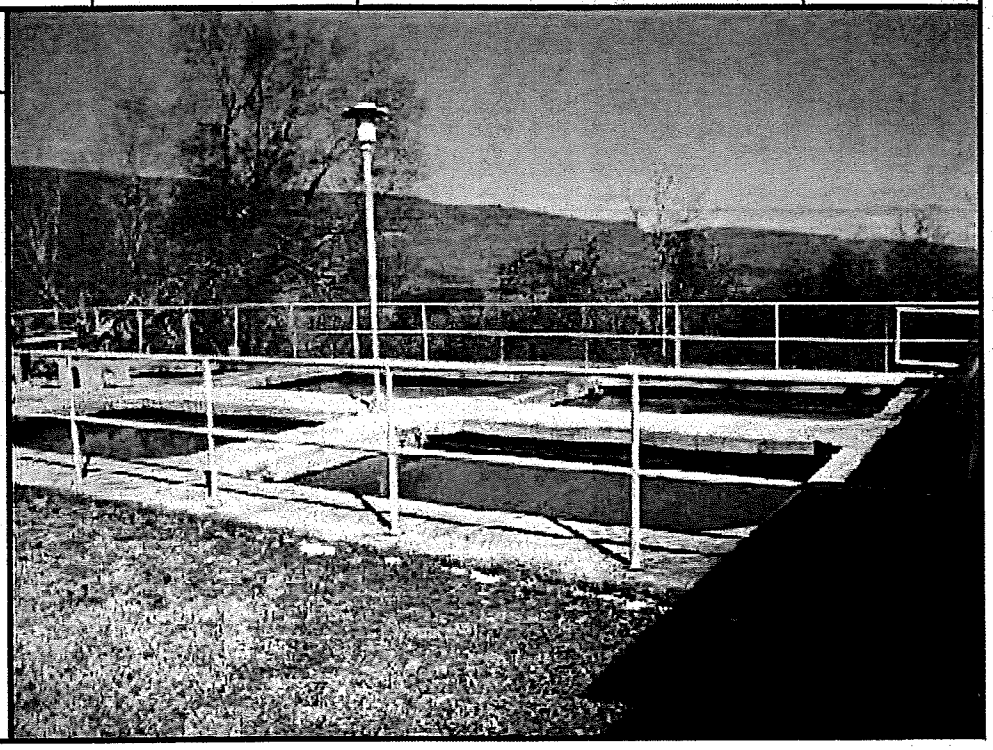


Photo No.	Date:
6	02/19/13

Description:

Operation control room located in treatment building.

APPENDIX D

ENVIRONMENTAL DATA RESOURCES

ENVIRONMENTAL SEARCH REPORT

Whitwell Treatment
600 N Cedar St
Whitwell, TN 37397

Inquiry Number: 3520388.2s
February 14, 2013

The EDR Radius Map™ Report with GeoCheck®

EDR® Environmental Data Resources Inc

440 Wheelers Farms Road
Milford, CT 06461
Toll Free: 800.352.0050
www.edrnet.com

TABLE OF CONTENTS

SECTION	PAGE
Executive Summary	ES1
Overview Map	2
Detail Map	3
Map Findings Summary	4
Map Findings	7
Orphan Summary	9
Zip Scan Report	ZIP-1
Government Records Searched/Data Currency Tracking	GR-1

GEOCHECK ADDENDUM

Physical Setting Source Addendum	A-1
Physical Setting Source Summary	A-2
Physical Setting Source Map	A-7
Physical Setting Source Map Findings	A-8
Physical Setting Source Records Searched	A-28

Thank you for your business.
Please contact EDR at 1-800-352-0050
with any questions or comments.

Disclaimer - Copyright and Trademark Notice

This Report contains certain information obtained from a variety of public and other sources reasonably available to Environmental Data Resources, Inc. It cannot be concluded from this Report that coverage information for the target and surrounding properties does not exist from other sources. **NO WARRANTY EXPRESSED OR IMPLIED, IS MADE WHATSOEVER IN CONNECTION WITH THIS REPORT. ENVIRONMENTAL DATA RESOURCES, INC. SPECIFICALLY DISCLAIMS THE MAKING OF ANY SUCH WARRANTIES, INCLUDING WITHOUT LIMITATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE. ALL RISK IS ASSUMED BY THE USER. IN NO EVENT SHALL ENVIRONMENTAL DATA RESOURCES, INC. BE LIABLE TO ANYONE, WHETHER ARISING OUT OF ERRORS OR OMISSIONS, NEGLIGENCE, ACCIDENT OR ANY OTHER CAUSE, FOR ANY LOSS OF DAMAGE, INCLUDING, WITHOUT LIMITATION, SPECIAL, INCIDENTAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES. ANY LIABILITY ON THE PART OF ENVIRONMENTAL DATA RESOURCES, INC. IS STRICTLY LIMITED TO A REFUND OF THE AMOUNT PAID FOR THIS REPORT.** Purchaser accepts this Report "AS IS". Any analyses, estimates, ratings, environmental risk levels or risk codes provided in this Report are provided for illustrative purposes only, and are not intended to provide, nor should they be interpreted as providing any facts regarding, or prediction or forecast of, any environmental risk for any property. Only a Phase I Environmental Site Assessment performed by an environmental professional can provide information regarding the environmental risk for any property. Additionally, the information provided in this Report is not to be construed as legal advice.

Copyright 2013 by Environmental Data Resources, Inc. All rights reserved. Reproduction in any media or format, in whole or in part, of any report or map of Environmental Data Resources, Inc., or its affiliates, is prohibited without prior written permission.

EDR and its logos (including Sanborn and Sanborn Map) are trademarks of Environmental Data Resources, Inc. or its affiliates. All other trademarks used herein are the property of their respective owners.

EXECUTIVE SUMMARY

A search of available environmental records was conducted by Environmental Data Resources, Inc (EDR). The report was designed to assist parties seeking to meet the search requirements of EPA's Standards and Practices for All Appropriate Inquiries (40 CFR Part 312), the ASTM Standard Practice for Environmental Site Assessments (E 1527-05) or custom requirements developed for the evaluation of environmental risk associated with a parcel of real estate.

TARGET PROPERTY INFORMATION

ADDRESS

600 N CEDAR ST
WHITWELL, TN 37397

COORDINATES

Latitude (North):	35.1995000 - 35° 11' 58.20"
Longitude (West):	85.5087000 - 85° 30' 31.32"
Universal Tranverse Mercator:	Zone 16
UTM X (Meters):	635760.8
UTM Y (Meters):	3895987.5
Elevation:	866 ft. above sea level

USGS TOPOGRAPHIC MAP ASSOCIATED WITH TARGET PROPERTY

Target Property Map:	35085-B5 WHITWELL, TN
Most Recent Revision:	1982
East Map:	35085-B4 KETNER GAP, TN
Most Recent Revision:	1976

AERIAL PHOTOGRAPHY IN THIS REPORT

Photo Year:	2010
Source:	USDA

TARGET PROPERTY SEARCH RESULTS

The target property was identified in the following records. For more information on this property see page 7 of the attached EDR Radius Map report:

Site	Database(s)	EPA ID
WHITWELL WATER PLANT 600 N. CEDAR STREET WHITWELL, TN 37397	NPDES	N/A
WHITEWELL WATER PLANT 600 N. CEDAR STREET WHITWELL, TN 37397	FINDS	N/A

EXECUTIVE SUMMARY

DATABASES WITH NO MAPPED SITES

No mapped sites were found in EDR's search of available ("reasonably ascertainable ") government records either on the target property or within the search radius around the target property for the following databases:

STANDARD ENVIRONMENTAL RECORDS

Federal NPL site list

NPL ..... National Priority List
Proposed NPL ..... Proposed National Priority List Sites
NPL LIENS ..... Federal Superfund Liens

Federal Delisted NPL site list

Delisted NPL ..... National Priority List Deletions

Federal CERCLIS list

CERCLIS ..... Comprehensive Environmental Response, Compensation, and Liability Information System
FEDERAL FACILITY ..... Federal Facility Site Information listing

Federal CERCLIS NFRAP site List

CERC-NFRAP ..... CERCLIS No Further Remedial Action Planned

Federal RCRA CORRACTS facilities list

CORRACTS ..... Corrective Action Report

Federal RCRA non-CORRACTS TSD facilities list

RCRA-TSDF ..... RCRA - Treatment, Storage and Disposal

Federal RCRA generators list

RCRA-LQG ..... RCRA - Large Quantity Generators
RCRA-SQG ..... RCRA - Small Quantity Generators
RCRA-CESQG ..... RCRA - Conditionally Exempt Small Quantity Generator

Federal institutional controls / engineering controls registries

US ENG CONTROLS ..... Engineering Controls Sites List
US INST CONTROL ..... Sites with Institutional Controls
LUCIS ..... Land Use Control Information System

Federal ERNS list

ERNS ..... Emergency Response Notification System

TAWC_RESP_CAPD_1DR_000544

EXECUTIVE SUMMARY

State- and tribal - equivalent NPL

SHWS..... List of Inactive Hazardous Substance Sites

State and tribal landfill and/or solid waste disposal site lists

SWF/LF..... Solid Waste Disposal Facilities

State and tribal leaking storage tank lists

LUST TRUST..... LUST TRUST Fund Database
LUST_JO..... Leaking Underground Storage Tanks Sites
HIST_LUST CO..... Leaking Underground Storage Tanks Sites
INDIAN LUST..... Leaking Underground Storage Tanks on Indian Land

State and tribal registered storage tank lists

UST..... Facility and Tank Report
AST..... Aboveground Storage Tanks
INDIAN UST..... Underground Storage Tanks on Indian Land
FEMA UST..... Underground Storage Tank Listing

State and tribal institutional control / engineering control registries

ENG CONTROLS..... Engineering Control Sites
INST CONTROL..... Institutional Control Sites

State and tribal voluntary cleanup sites

SRP..... State Remediation Program List
VCP..... Voluntary Cleanup, Oversight and Assistance Program Sites
INDIAN VCP..... Voluntary Cleanup Priority Listing

State and tribal Brownfields sites

BROWNFIELDS..... Superfund VOAP Listing

ADDITIONAL ENVIRONMENTAL RECORDS

Local Brownfield lists

US BROWNFIELDS..... A Listing of Brownfields Sites

Local Lists of Landfill / Solid Waste Disposal Sites

DEBRIS REGION 9..... Torres Martinez Reservation Illegal Dump Site Locations
ODI..... Open Dump Inventory
SWRCY..... Recycling Facilities Listing
INDIAN ODI..... Report on the Status of Open Dumps on Indian Lands

Local Lists of Hazardous waste / Contaminated Sites

US CDL..... Clandestine Drug Labs

TAWC_RESP_CAPD_1DR_000545

DEL SHWS..... Deleted State Hazardous Waste Sites
PRIORITYCLEANERS..... DCERP Remediation Sites Listing
CDL..... Registry of Contaminated Properties
US HIST CDL..... National Clandestine Laboratory Register

Local Lists of Registered Storage Tanks

HIST UST..... Underground Storage Tank Database

Local Land Records

LIENS 2..... CERCLA Lien Information
LIENS..... Liens Information

Records of Emergency Release Reports

HMIRS..... Hazardous Materials Information Reporting System
SPILLS..... State Spills

Other Ascertainable Records

RCRA NonGen / NLR..... RCRA - Non Generators
DOT OPS..... Incident and Accident Data
DOD..... Department of Defense Sites
FUDS..... Formerly Used Defense Sites
CONSENT..... Superfund (CERCLA) Consent Decrees
ROD..... Records Of Decision
UMTRA..... Uranium Mill Tailings Sites
US MINES..... Mines Master Index File
TRIS..... Toxic Chemical Release Inventory System
TSCA..... Toxic Substances Control Act
FTTS..... FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
HIST FTTS..... FIFRA/TSCA Tracking System Administrative Case Listing
SSTS..... Section 7 Tracking Systems
ICIS..... Integrated Compliance Information System
PADS..... PCB Activity Database System
MLTS..... Material Licensing Tracking System
RADINFO..... Radiation Information Database
RAATS..... RCRA Administrative Action Tracking System
RMP..... Risk Management Plans
DRYCLEANERS..... Registered Facilities List
AIRS..... Listing of Permitted Sources
INDIAN RESERV..... Indian Reservations
SCRD DRYCLEANERS..... State Coalition for Remediation of Drycleaners Listing
PRP..... Potentially Responsible Parties
US AIRS..... Aerometric Information Retrieval System Facility Subsystem
2020 COR ACTION..... 2020 Corrective Action Program List
COAL ASH EPA..... Coal Combustion Residues Surface Impoundments List
COAL ASH DOE..... Steam-Electric Plant Operation Data
EPA WATCH LIST..... EPA WATCH LIST
US FIN ASSUR..... Financial Assurance Information
PCB TRANSFORMER..... PCB Transformer Registration Database

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP..... EDR Proprietary Manufactured Gas Plants

EXECUTIVE SUMMARY

EDR US Hist Auto Stat..... EDR Exclusive Historic Gas Stations
EDR US Hist Cleaners..... EDR Exclusive Historic Dry Cleaners

SURROUNDING SITES: SEARCH RESULTS

Surrounding sites were identified in the following databases.

Elevations have been determined from the USGS Digital Elevation Model and should be evaluated on a relative (not an absolute) basis. Relative elevation information between sites of close proximity should be field verified. Sites with an elevation equal to or higher than the target property have been differentiated below from sites with an elevation lower than the target property.
Page numbers and map identification numbers refer to the EDR Radius Map report where detailed data on individual sites can be reviewed.

Sites listed in ***bold italics*** are in multiple databases.

Unmappable (orphan) sites are not considered in the foregoing analysis.

STANDARD ENVIRONMENTAL RECORDS

State and tribal leaking storage tank lists

LUST: A listing of leaking underground storage tank site locations.

A review of the LUST list, as provided by EDR, and dated 11/02/2012 has revealed that there is 1 LUST site within approximately 0.5 miles of the target property.

Lower Elevation	Address	Direction / Distance	Map ID	Page
CITY OF WHITWELL Current Status: 1a Completed Tank Closure	EAST SPRING ST, ROUTE 4	W 1/4 - 1/2 (0.328 mi.)	3	8

TAWC_RESP_CAPD_1DR_000547

EXECUTIVE SUMMARY

Due to poor or inadequate address information, the following sites were not mapped. Count: 34 records.

Site Name	Database(s)
DON ROLLINS AMOCO	HIST UST
TENNESSEE DOT	HIST UST
RIDGE'S CONVENIENCE STORE	HIST UST
WHITWELL QUICK STOP	HIST UST
WHITWELL EXXON	UST,HIST UST
HIGHWAY 28 MARKET	UST,HIST UST
TERRY'S AMOCO	HIST UST
JR FOOD MARKET	HIST UST
MOUNTAIN MARKET	HIST UST
TERRY'S SERVICE STATION	HIST UST
LANHAM GROCERY STORE	LUST,UST,HIST UST
BILLY BOB'S BAR AND SERVICE STATIO	LUST
DON ROLLINS AMOCO	LUST
WHITWELL QUICK STOP	LUST
WHITWELL EXXON	LUST
TENN DOT	LUST
TERRY'S AMOCO	LUST
JR FOOD MKT #558	LUST
CREEK @ HWY 283, UN-NAMED TRIBUTAR	LUST
MOUNTAIN MARKET	LUST
PETE'S MARKET	UST
DON ROLLINS AMOCO	UST
TENNESSEE DOT	UST
WHITWELL QUICK STOP	UST
JR FOOD MARKET	UST
TERRY'S AMOCO	UST
MOUNTAIN MARKET	UST
REDMON CONVENIENCE STORE	UST
TERRY'S SERVICE STATION	UST
TERRY'S SERVICE STATION	UST
HOMELAND ENVIRONMENTAL SERVICES LL	RCRA-NLR
VANDERGRIFF JUNKYARD	RCRA-NLR
WHITWELL EXXON	LUST TRUST
JR FOOD MART #558	LUST TRUST

TAWC_RESP_CAPD_1DR_000548

OVERVIEW MAP - 3520388.2s

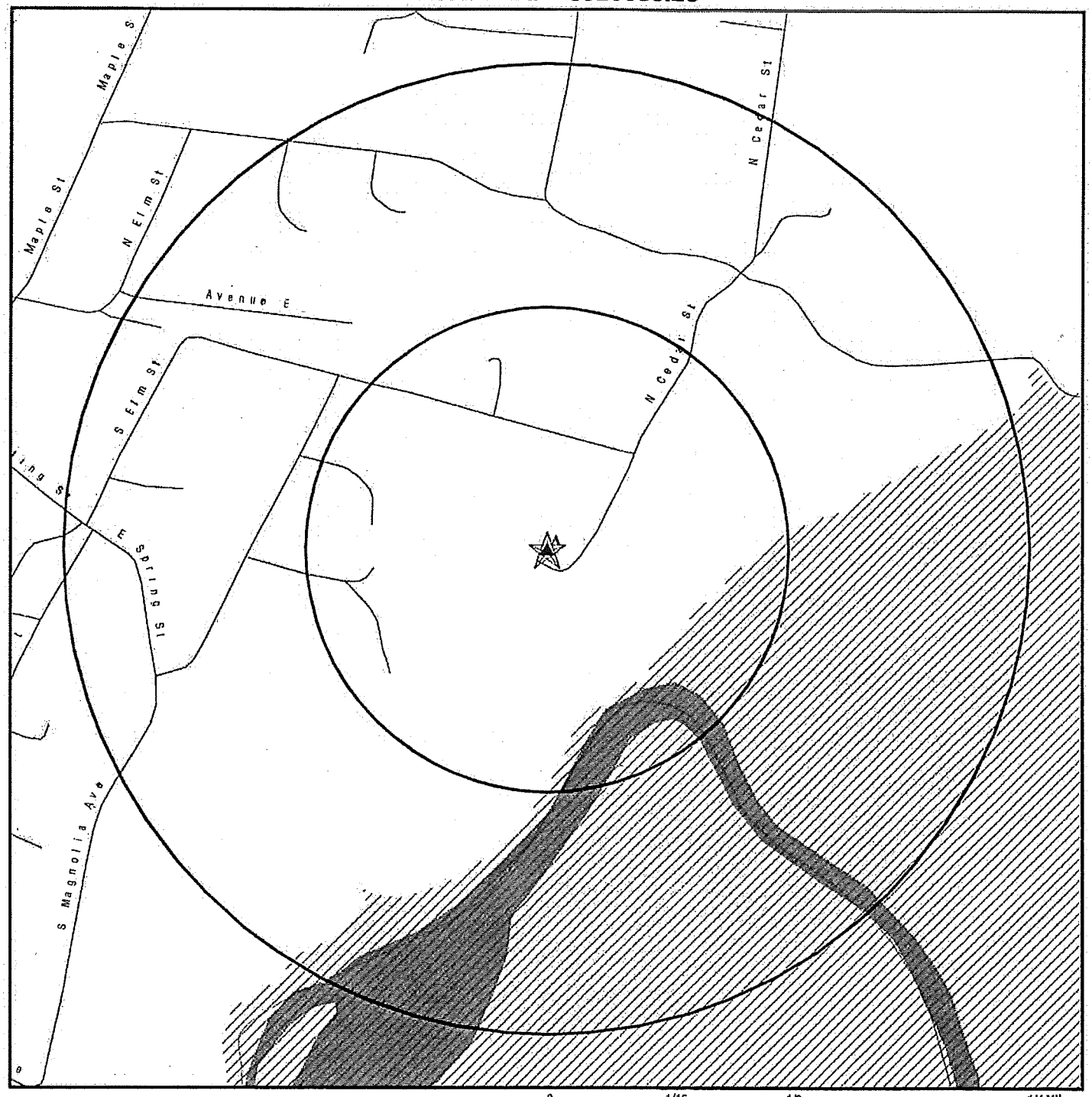
- ★ Target Property
- ▲ Sites at elevations higher than or equal to the target property
- ◆ Sites at elevations lower than the target property
- Manufactured Gas Plants
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Oil & Gas pipelines from USGS
- 100-year flood zone
- 500-year flood zone
- National Wetland Inventory
- State Wetlands

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME: Whitwell Treatment ADDRESS: 600 N Cedar St Whitwell TN 37397 LAT/LONG: 35.1995 / 85.5087	CLIENT: Marlon Environmental CONTACT: Karl Schuler INQUIRY #: 3520388.2s DATE: February 14, 2013 4:33 pm

Copyright © 2013 EDR, Inc. © 2010 Tele Atlas Rel. 07/2009.

DETAIL MAP - 3520388.2s



- ★ Target Property
- ▲ Sites at elevations higher than or equal to the target property
- ◆ Sites at elevations lower than the target property
- Manufactured Gas Plants
- Sensitive Receptors
- National Priority List Sites
- Dept. Defense Sites
- Indian Reservations BIA
- Oil & Gas pipelines from USGS
- 100-year flood zone
- 500-year flood zone
- National Wetland Inventory
- State Wetlands

This report includes Interactive Map Layers to display and/or hide map information. The legend includes only those icons for the default map view.

SITE NAME: Whitwell Treatment ADDRESS: 600 N Cedar St Whitwell TN 37397 LAT/LONG: 35.1995 / 85.5087	CLIENT: Marlon Environmental CONTACT: Karl Schuler INQUIRY #: 3520388.2s DATE: February 14, 2013 4:36 pm

Copyright © 2013 EDR, Inc. © 2010 Tele Atlas Rel. 07/2009.

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
STANDARD ENVIRONMENTAL RECORDS								
Federal NPL site list								
NPL	1.000		0	0	0	0	NR	0
Proposed NPL	1.000		0	0	0	0	NR	0
NPL LIENS	TP		NR	NR	NR	NR	NR	0
Federal Delisted NPL site list								
Delisted NPL	1.000		0	0	0	0	NR	0
Federal CERCLIS list								
CERCLIS	0.500		0	0	0	NR	NR	0
FEDERAL FACILITY	0.500		0	0	0	NR	NR	0
Federal CERCLIS NFRAP site List								
CERC-NFRAP	0.500		0	0	0	NR	NR	0
Federal RCRA CORRACTS facilities list								
CORRACTS	1.000		0	0	0	0	NR	0
Federal RCRA non-CORRACTS TSD facilities list								
RCRA-TSDF	0.500		0	0	0	NR	NR	0
Federal RCRA generators list								
RCRA-LQG	0.250		0	0	NR	NR	NR	0
RCRA-SQG	0.250		0	0	NR	NR	NR	0
RCRA-CESQG	0.250		0	0	NR	NR	NR	0
Federal institutional controls / engineering controls registries								
US ENG CONTROLS	0.500		0	0	0	NR	NR	0
US INST CONTROL	0.500		0	0	0	NR	NR	0
LUCIS	0.500		0	0	0	NR	NR	0
Federal ERNS list								
ERNS	TP		NR	NR	NR	NR	NR	0
State- and tribal - equivalent NPL								
SHWS	1.000		0	0	0	0	NR	0
State and tribal landfill and/or solid waste disposal site lists								
SWF/LF	0.500		0	0	0	NR	NR	0
State and tribal leaking storage tank lists								
LUST	0.500		0	0	1	NR	NR	1
LUST TRUST	0.500		0	0	0	NR	NR	0
LUST_JO	0.500		0	0	0	NR	NR	0
HIST_LUST CO	0.500		0	0	0	NR	NR	0

TAWC_RESP_CAPD_1DR_000551

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
INDIAN LUST	0.500		0	0	0	NR	NR	0
State and tribal registered storage tank lists								
UST	0.250		0	0	NR	NR	NR	0
AST	0.250		0	0	NR	NR	NR	0
INDIAN UST	0.250		0	0	NR	NR	NR	0
FEMA UST	0.250		0	0	NR	NR	NR	0
State and tribal institutional control / engineering control registries								
ENG CONTROLS	0.500		0	0	0	NR	NR	0
INST CONTROL	0.500		0	0	0	NR	NR	0
State and tribal voluntary cleanup sites								
SRP	0.500		0	0	0	NR	NR	0
VCP	0.500		0	0	0	NR	NR	0
INDIAN VCP	0.500		0	0	0	NR	NR	0
State and tribal Brownfields sites								
BROWNFIELDS	0.500		0	0	0	NR	NR	0
ADDITIONAL ENVIRONMENTAL RECORDS								
Local Brownfield lists								
US BROWNFIELDS	0.500		0	0	0	NR	NR	0
Local Lists of Landfill / Solid Waste Disposal Sites								
DEBRIS REGION 9	0.500		0	0	0	NR	NR	0
ODI	0.500		0	0	0	NR	NR	0
SWRCY	0.500		0	0	0	NR	NR	0
INDIAN ODI	0.500		0	0	0	NR	NR	0
Local Lists of Hazardous waste / Contaminated Sites								
US CDL	TP		NR	NR	NR	NR	NR	0
DEL SHWS	1.000		0	0	0	0	NR	0
PRIORITYCLEANERS	0.500		0	0	0	NR	NR	0
CDL	TP		NR	NR	NR	NR	NR	0
US HIST CDL	TP		NR	NR	NR	NR	NR	0
Local Lists of Registered Storage Tanks								
HIST UST	0.250		0	0	NR	NR	NR	0
Local Land Records								
LIENS 2	TP		NR	NR	NR	NR	NR	0
LIENS	TP		NR	NR	NR	NR	NR	0
Records of Emergency Release Reports								
HMIRS	TP		NR	NR	NR	NR	NR	0

TAWC_RESP_CAPD_1DR_000552

MAP FINDINGS SUMMARY

Database	Search Distance (Miles)	Target Property	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
SPILLS	TP		NR	NR	NR	NR	NR	0
Other Ascertainable Records								
RCRA NonGen / NLR	0.250		0	0	NR	NR	NR	0
DOT OPS	TP		NR	NR	NR	NR	NR	0
DOD	1.000		0	0	0	0	NR	0
FUDS	1.000		0	0	0	0	NR	0
CONSENT	1.000		0	0	0	0	NR	0
ROD	1.000		0	0	0	0	NR	0
UMTRA	0.500		0	0	0	NR	NR	0
US MINES	0.250		0	0	NR	NR	NR	0
TRIS	TP		NR	NR	NR	NR	NR	0
TSCA	TP		NR	NR	NR	NR	NR	0
FTTS	TP		NR	NR	NR	NR	NR	0
HIST FTTS	TP		NR	NR	NR	NR	NR	0
SSTS	TP		NR	NR	NR	NR	NR	0
ICIS	TP		NR	NR	NR	NR	NR	0
PADS	TP		NR	NR	NR	NR	NR	0
MLTS	TP		NR	NR	NR	NR	NR	0
RADINFO	TP		NR	NR	NR	NR	NR	0
FINDS	TP	1	NR	NR	NR	NR	NR	1
RAATS	TP		NR	NR	NR	NR	NR	0
RMP	TP		NR	NR	NR	NR	NR	0
DRYCLEANERS	0.250		0	0	NR	NR	NR	0
NPDES	TP	1	NR	NR	NR	NR	NR	1
AIRS	TP		NR	NR	NR	NR	NR	0
INDIAN RESERV	1.000		0	0	0	0	NR	0
SCRD DRYCLEANERS	0.500		0	0	0	NR	NR	0
PRP	TP		NR	NR	NR	NR	NR	0
US AIRS	TP		NR	NR	NR	NR	NR	0
2020 COR ACTION	0.250		0	0	NR	NR	NR	0
COAL ASH EPA	0.500		0	0	0	NR	NR	0
COAL ASH DOE	TP		NR	NR	NR	NR	NR	0
EPA WATCH LIST	TP		NR	NR	NR	NR	NR	0
US FIN ASSUR	TP		NR	NR	NR	NR	NR	0
PCB TRANSFORMER	TP		NR	NR	NR	NR	NR	0
EDR HIGH RISK HISTORICAL RECORDS								
EDR Exclusive Records								
EDR MGP	1.000		0	0	0	0	NR	0
EDR US Hist Auto Stat	0.250		0	0	NR	NR	NR	0
EDR US Hist Cleaners	0.250		0	0	NR	NR	NR	0

NOTES:

TP = Target Property

NR = Not Requested at this Search Distance

Sites may be listed in more than one database

TAWC_RESP_CAPD_1DR_000553

Map ID
Direction
Distance
Elevation | Site | MAP FINDINGS | Database(s) | EDR ID Number / EPA ID Number

A1 Target Property — **WHITWELL WATER PLANT**, **600 N. CEDAR STREET**, **WHITWELL, TN 37397** — **NPDES** — **S111804917** / **N/A**

Site 1 of 2 in cluster A

Actual: 866 ft.

NPDES:

Permit Number:	TN0078921
Permittee Name:	Whitwell Water Plant

Permit:

Permit Number:	TN0078921
Permittee Name:	Whitwell Water Plant
County:	Marion
EFO Name:	Chattanooga
Permit Type:	WTP
Permit Action:	Active
Function1:	Official Contact
Function2:	Billing Person
Title:	Water Plant Manager
Name:	M. Dennis Long
Company:	Whitwell Water Plant
Address:	P.O. Box 610
Address2:	Not reported
City/State/Zip:	Whitwell, TN 37397
Telephone:	423 658-5615
Email:	jason_waterplant@bellsouth.net
Major Minor?:	Not reported

A2 Target Property — **WHITEWELL WATER PLANT**, **600 N. CEDAR STREET**, **WHITWELL, TN 37397** — **FINDS** — **1009318989** / **N/A**

Site 2 of 2 in cluster A

Actual: 866 ft.

FINDS:

Registry ID: 110024464809

Environmental Interest/Information System

US National Pollutant Discharge Elimination System (NPDES) module of the Compliance Information System (ICIS) tracks surface water permits issued under the Clean Water Act. Under NPDES, all facilities that discharge pollutants from any point source into waters of the United States are required to obtain a permit. The permit will likely contain limits on what can be discharged, impose monitoring and reporting requirements, and include other provisions to ensure that the discharge does not adversely affect water quality.

PCS (Permit Compliance System) is a computerized management information system that contains data on National Pollutant Discharge Elimination System (NPDES) permit holding facilities. PCS tracks the permit, compliance, and enforcement status of NPDES facilities.

3 **CITY OF WHITWELL** **LUST** **S107461946**
West **EAST SPRING ST, ROUTE 4 BOX 300** **N/A**
1/4-1/2 **WHITWELL, TN 37397**
0.328 mi.
1731 ft.

Relative:
Lower

Actual:
686 ft.

LUST:

Region:	STATE
Region Number:	3
Facility Id:	3580127
Case Number:	1
Current Status:	1a Completed Tank Closure
Product Released:	Not reported
Discovery Date:	Not reported
How Discovered:	Not reported
Cause:	Not reported
Case Manager:	WRS
Case Description:	Tank Closure.
Section:	FO
Priority:	Not reported
Consultant ID:	Not reported
Consultant Name:	Not reported
Consultant Contact:	Not reported
Consultant Contact Title:	Not reported
Consultant Contact First Name:	Not reported
Consultant Contact Last Name:	Not reported
Consultant Contact Address2:	Not reported
Consultant City:	Not reported
Consultant State:	Not reported
Consultant Telephone:	Not reported
Owner ID:	1862
Owner Name:	CITY OF WHITWELL
Owner Contact:	Chris Morrison, City Manager
Owner Contact Title:	Not reported
Owner Contact First Name:	Not reported
Owner Contact Last Name:	Not reported
Owner Address:	EAST SPRING STREET
Owner City:	Whitwell
Owner State:	TN
Owner Zip Code:	37397
Owner Telephone:	(423) 658-5151

Count: 34 records.

ORPHAN SUMMARY

City	EDR ID	Site Name	Site Address	Zip	Database(s)
WHITWELL	1007371679	HOMELAND ENVIRONMENTAL SERVICES LL	2526 HWY 283	37397	RCRA-NLR
WHITWELL	1014401425	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	37397	RCRA-NLR
WHITWEL	S104780996	JR FOOD MART #558	HIGHWAY 28	37397	LUST TRUST
WHITWELL	S105165683	WHITWELL EXXON	13760 HIGHWAY 28, NORTH	37397	LUST TRUST
WHITWELL	S107460903	TENN DOT	SR 28 RTE 2	37397	LUST
WHITWELL	S107461898	DON ROLLINS AMOCO	HWY 108	37397	LUST
WHITWELL	S107461901	TERRY'S AMOCO	HWY 28	37397	LUST
WHITWELL	S107461908	JR FOOD MKT #558	HWY 28	37397	LUST
WHITWELL	S107461936	WHITWELL EXXON	13760 HWY 28 N.	37397	LUST
WHITWELL	S107461947	WHITWELL QUICK STOP	HWY 28	37397	LUST
WHITWELL	S107461951	MOUNTAIN MARKET	ROUTE 3, HIGHWAY 108	37397	LUST
WHITWELL	S107461960	CREEK @ HWY 283, UN-NAMED TRIBUTAR	HIGHWAY 283		LUST
WHITWELL	S107462104	BILLY BOB'S BAR AND SERVICE STATIO	ROUTE 1	37397	LUST
WHITWELL	U002097946	TENNESSEE DOT	STATE RT. 28 RTE. 2	37397	HIST UST
WHITWELL	U002101349	LANHAM GROCERY STORE	14546 HWY 28	37397	LUST,UST,HIST UST
WHITWELL	U002101393	RIDGE'S CONVENIENCE STORE	HIGHWAY 27, POWELL'S CROSS ROA	37397	HIST UST
WHITWELL	U002101395	HIGHWAY 28 MARKET	14960 HIGHWAY 28	37397	UST,HIST UST
WHITWELL	U002101404	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	37397	HIST UST
WHITWELL	U002291424	DON ROLLINS AMOCO	HIGHWAY 108	37397	HIST UST
WHITWELL	U003349775	WHITWELL EXXON	13760 HIGHWAY 28 NORTH	37397	UST,HIST UST
WHITWELL	U003608666	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AN	37397	HIST UST
WHITWELL	U003612611	TERRY'S AMOCO	HIGHWAY 28	37397	HIST UST
WHITWELL	U003612614	JR FOOD MARKET	HIGHWAY 28	37397	HIST UST
WHITWELL	U003612652	WHITWELL QUICK STOP	HIGHWAY 28	37397	HIST UST
WHITWELL	U004162662	TENNESSEE DOT	STATE RT. 28 RTE. 2	37397	UST
WHITWELL	U004162666	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AN	37397	UST
WHITWELL	U004167313	TERRY'S AMOCO	HIGHWAY 28	37397	UST
WHITWELL	U004167317	JR FOOD MARKET	HIGHWAY 28	37397	UST
POWELLS CROSSROADS	U004167354	PETE'S MARKET	205 HIGHWAY 27	37397	UST
WHITWELL	U004167361	REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	37397	UST
WHITWELL	U004167363	WHITWELL QUICK STOP	HIGHWAY 28	37397	UST
WHITWELL	U004184467	DON ROLLINS AMOCO	HIGHWAY 108	37397	UST
WHITWELL	U004184474	TERRY'S SERVICE STATION	P.O. BOX 193, INTERSATE HIGHWA	37397	UST
WHITWELL	U004184475	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	37397	UST

TAWC_RESP_CAPD_1DR_000556

EDR ZIP Code Scan Report

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
** - Indicates location may or may not be in requested radius. Site has not been assigned a latitude/longitude coordinate. Further review recommended.								
37397	1009656059	110027604028	VALLEY VIEW OF WHITWELL		**		TN	FINDS
37397	1009699886	110027646180	JR FOOD MARKET		**		TN	FINDS
37397	1009734854	110026387283	WHITWELL SCHOOL		**	WHITWELL	TN	FINDS
37397	1009766331	110027772319	RACEWAY # 739		**		TN	FINDS
37397	1009785795	110027757504	CASTLE S MIDGET GROCERY, INC.		**		TN	FINDS
37397	1009695077	110027628315	TERRY S SERVICE STATION		**		TN	FINDS
37397	1009666906	110027677743	ROY S STOP-N-GO		**		TN	FINDS
37397	1009660303	110027650361	TENNESSEE DOT		**		TN	FINDS
37397	1009657397	110027680757	WHITWELL EXXON		**		TN	FINDS
37397	1009657398	110027680784	WHITWELL QUICK STOP		**		TN	FINDS
37397	1009695073	110027626217	TERRY S AMOCO		**		TN	FINDS
37397	1009694155	110027679493	GARRETT S GROCERY		**		TN	FINDS
37397	1009661272	110027678695	GRACIE HOLLOWAY		**		TN	FINDS
37397	1009769290	110027769886	RIDGE S CONVENIENCE STORE		**		TN	FINDS
37397	1009695078	110027628351	TERRY S SERVICE STATION		**		TN	FINDS
37397	1009657708	110027635808	DON ROLLINS AMOCO		**		TN	FINDS
37397	1009773218	110027742067	MC S CARTWRIGHT GROCERY		**		TN	FINDS
37397	1009663112	110027684744	MOUNTAIN MARKET		**		TN	FINDS
37397	1009663928	110027662358	REDMON CONVENIENCE STORE		**		TN	FINDS
37397	1009657642	110027696688	HIGHWAY 28 MARKET		**		TN	FINDS
37397	1009693824	110027722800	LANHAM S GROCERY STORE		**		TN	FINDS
37397	1009657395	110027680677	WHITWELL AMOCO		**		TN	FINDS
37397	1009733188	110027729929	PAUL TURNER		**		TN	FINDS
37397	1009708840	110025998302	PINE HILL SCHOOL		**	WHITWELL	TN	FINDS
37397	1009701206	110027677887	THRESSA ANN MEARS		**		TN	FINDS
37397	1009680190	110025682955	VICTORIA SCHOOL		**	WHITWELL	TN	FINDS
37397	1009765411	110027724595	CITY OF WHITWELL		**		TN	FINDS
37397	1009657396	110027680702	WHITWELL BP FOOD MART		**		TN	FINDS
37397	S107462104	3770025	BILLY BOB'S BAR AND SERVICE STATION	ROUTE 1	**	WHITWELL	TN	LUST
37397	S107461937	3580113	ROY'S STOP-N-GO	ROUTE 1 MT CALVARY RD	**	WHITWELL	TN	LUST
37397	1015718793			RR 1	**	WHITWELL	TN	EDR Historical Auto Stations
37397	1015717179			RR 1 BOX 382A	**	WHITWELL	TN	EDR Historical Auto Stations
37397	U004167355		ROY'S STOP-N-GO	RT. 1 MT. CALVARY ROAD	**	WHITWELL	TN	UST
37397	U003612647	3-580113	ROY'S STOP-N-GO	RT. 1 MT. CALVARY ROAD	**	WHITWELL	TN	HIST UST
37397	S111806994		SEVEN SPRINGS STONE - ENGLISH COVE	2210 HIGHWAY 108		WHITWELL	TN	NPDES
37397	S111806935		SEVEN SPRINGS STONE - HIGHWAY 108 (	2210 HIGHWAY 108		WHITWELL	TN	NPDES
37397	U004167365		PAUL TURNER	5956 HIGHWAY 108		WHITWELL	TN	LUST, UST
37397	U003612654	3-580134	PAUL TURNER	5956 HIGHWAY 108		WHITWELL	TN	HIST UST
37397	1008016663	110012855311	GRIFFITH CREEK UTILITY DIST	6684 HIGHWAY 108		WHITWELL	TN	FINDS
37397	U004184467		DON ROLLINS AMOCO	HIGHWAY 108	**	WHITWELL	TN	UST
37397	U002291424	3-580021	DON ROLLINS AMOCO	HIGHWAY 108	**	WHITWELL	TN	HIST UST
37397	S107461896	3580021	DON ROLLINS AMOCO	HWY 108	**	WHITWELL	TN	LUST
37397	1015200584			130 HIGHWAY 27		WHITWELL	TN	EDR Historical Auto Stations
37397	1015310857			204 HIGHWAY 27		WHITWELL	TN	EDR Historical Auto Stations
37397	U004167354		PETE'S MARKET	205 HIGHWAY 27	**	POWELLS CROSSROAD	TN	UST
37397	U002101393	3-580112	RIDGE'S CONVENIENCE STORE	HIGHWAY 27, POWELL'S CROSS ROAD	**	WHITWELL	TN	HIST UST
37397	1015205215			13115 HIGHWAY 28		WHITWELL	TN	EDR Historical Auto Stations
37397	U004167369		ROBERTS SERVICE CENTER - VIOLET TEI	13115 HIGHWAY 28		WHITWELL	TN	LUST, UST
37397	U002101408	3-580148	ROBERTS SERVICE CENTER	13115 HIGHWAY 28		WHITWELL	TN	HIST UST
37397	U003378330	3-580121	RACEWAY #739 RACETRAC PETROLEUM	13150 HIGHWAY 28		WHITWELL	TN	HIST UST, AIRS, UST
37397	U002101363	3-580034	CASTLE'S MIDGET GROCERY, INC.	13563 HIGHWAY 28		WHITWELL	TN	HIST UST, LUST TRUST, AIRS, LUST, UST
37397	S107461902	3580034	CASTLE MIDGET GROCERY	13563 HWY 28 P O BOX 4302		WHITWELL	TN	LUST
37397	1015215855			13760 HIGHWAY 28		WHITWELL	TN	EDR Historical Auto Stations
37397	U003349775	3-580109	WHITWELL EXXON	13760 HIGHWAY 28 NORTH	**	WHITWELL	TN	HIST UST, UST
37397	S107461936	3580109	WHITWELL EXXON	13760 HWY 28 N.	**	WHITWELL	TN	LUST
37397	U004157696		VALLEY VIEW SENIOR LIVING	13960 HIGHWAY 28		WHITWELL	TN	UST
37397	U002101349	3-580005	LANHAM'S GROCERY STORE	14546 HIGHWAY 28	**	WHITWELL	TN	HIST UST, LUST, UST
37397	U002101395	3-580116	HIGHWAY 28 MARKET	14960 HIGHWAY 28	**	WHITWELL	TN	HIST UST, UST
37397	U004167363		WHITWELL QUICK STOP	HIGHWAY 28	**	WHITWELL	TN	UST
37397	U004167313		TERRY'S AMOCO	HIGHWAY 28	**	WHITWELL	TN	UST
37397	S104780996	3580044	JR FOOD MART #558	HIGHWAY 28	**	WHITWEL	TN	LUST TRUST
37397	U003612652	3-580129	WHITWELL QUICK STOP	HIGHWAY 28	**	WHITWELL	TN	HIST UST

EDR ZIP Code Scan Report

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
37397	U003612614	3-580044	JR FOOD MARKET	HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	U003612611	3-580033	TERRY'S AMOCO	HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	U004167317		JR FOOD MARKET	HIGHWAY 28	**	WHITWELL	TN	UST
37397	S107461908	3580044	JR FOOD MKT #556	HWY 28	**	WHITWELL	TN	LUST
37397	1004596626	110009787454	CASTLE COIN LAUNDRY	HWY 28	**	WHITWELL	TN	FINDS
37397	S107461947	3580129	WHITWELL QUICK STOP	HWY 28	**	WHITWELL	TN	LUST
37397	S107658990		CASTLE'S COIN LAUNDRY	HWY 28	**	WHITWELL	TN	NPDES
37397	S107461901	3580033	TERRY'S AMOCO	HWY 28	**	WHITWELL	TN	LUST
37397	S107460903	0580084	TENN DOT	SR 28 RTE 2	**	WHITWELL	TN	LUST
37397	S105165683	3580109	WHITWELL EXXON	13760 HIGHWAY 28, NORTH	**	WHITWELL	TN	LUST TRUST
37397	U003186409	3-580154	WHITWELL BP SUNSHINE #241	145 HIGHWAY 283 EAST		WHITWELL	TN	HIST UST, UST
37397	S109539074		SUNSHINE FOOD 241	145 HIGHWAY 283 EAST	**	WHITWELL	TN	AIRS
37397	1007371679	TNR000018085	HOMELAND ENVIRONMENTAL SERVICES	2526 HWY 283	**	WHITWELL	TN	RCRA-NonGen
37397	1007461063	110017774960	HOMELAND ENVIRONMENTAL SERVICES	2526 HWY 283	**	WHITWELL	TN	FINDS
37397	1015376918			2673 HIGHWAY 283	**	WHITWELL	TN	EDR Historical Auto Stations
37397	U004184465		AMOCO	283	**	WHITWELL	TN	LUST, UST
37397	1000918340	110006121473	MCHONE TRUCKING CO.	ROUTE 3 BOX 344	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	U003612658	3-580149	THRESSA ANN MEARS	RT. 3 BOX 396	**	WHITWELL	TN	HIST UST
37397	U004167370		THRESSA ANN MEARS	RT. 3 BOX 396	**	WHITWELL	TN	UST
37397	U004184475		MOUNTAIN MARKET	RT. 3 HIGHWAY 108	**	WHITWELL	TN	UST
37397	U002101404	3-580139	MOUNTAIN MARKET	RT. 3 HIGHWAY 108	**	WHITWELL	TN	HIST UST
37397	S111800752		TDOT - SR-108 SLIDE REPAIR, LOG MILE (	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800754		TDOT - SR-108 SLIDE REPAIR, LOG MILE (	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800751		TDOT - SR-108 SLIDE REPAIR, LOG MILE (	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800753		TDOT - SR-108 SLIDE REPAIR, LOG MILE (	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S111800755		TDOT - SR-108 SLIDE REPAIR, LOG MILE (	LM 3, SR-108 NORTH OF WHITWELL.	**	WHITWELL	TN	NPDES
37397	S107461951	3580139	MOUNTAIN MARKET	ROUTE 3, HIGHWAY 108	**	WHITWELL	TN	LUST
37397	S107461955	3580149	THRESSA ANN MEARS	RT 3, BOX 396	**	WHITWELL	TN	LUST
37397	1000915826	110006120786	TATE'S CABINET SHOP	RT. 4 BOX 43	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	92271462			RT 5 BOX 235	**	WHITWELL	TN	ERNS
37397	1000919432	110008131789	LOFTY TRUCKING/WILLIAM N	77	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	S111803823		TRIPLE A CHICKS	8240 R. A. GRIFFITH HWY		WHITWELL	TN	NPDES
37397	S111805344		TRIPLE A CHICKS	8240 R. A. GRIFFITH HWY		WHITWELL	TN	NPDES
37397	S111805310		PERKY CHICKEN FARM	2918 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	S111803856		COOKSTON FARMS	4391 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	S111805171		COOKSTON FARMS	4391 ALVIN YORK HIGHWAY		WHITWELL	TN	NPDES
37397	1015367815			255 ANGELA DR		WHITWELL	TN	EDR Historical Auto Stations
37397	1006715721	110009785884	BIG FORK MINING COMPANY	AREA #15	**	WHITWELL	TN	FINDS
37397	1006811606	110014439269	HOMELAND ENVIRONMENTAL SERVICES	436 BAKER LN		WHITWELL	TN	FINDS, RCRAInfo-LQG
37397	S111797978		BALL DIAMOND DRIVE OVER MILL CREEK	BALL DIAMOND DRIVE IN PALMER	**	WHITWELL	TN	NPDES
37397	U004167542		MC'S CARTWRIGHT GROCERY	BOX 228 HIGHWAY 28	**	WHITWELL	TN	UST
37397	U003612799	3-770035	MC'S CARTWRIGHT GROCERY	BOX 228 HIGHWAY 28	**	WHITWELL	TN	HIST UST
37397	S107462111	3770035	MC'S CARTWRIGHT GROCERY	BOX 228 HWY 28	**	WHITWELL	TN	LUST
37397	U004184474		TERRY'S SERVICE STATION	P.O. BOX 193, INTERSATE HIGHWAY 108 /	**	WHITWELL	TN	UST
37397	U004162666		TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AND 28	**	WHITWELL	TN	UST
37397	U003608666	0-580111	TERRY'S SERVICE STATION	PO BOX 193 INT. HIGHWAY 108 AND 28	**	WHITWELL	TN	HIST UST
37397	S110729599			338 W CARTWRIGHT CUTTHROUGH		WHITWELL	TN	CDL
37397	S111808345		WHITWELL CARTWRIGHT LOOP WATER L	CARTWRIGHT LOOP AND CARTWRIGHT L	**	WHITWELL	TN	NPDES
37397	1009316989	110024464809	WHITEWELL WATER PLANT	600 N. CEDAR STREET	A, North, 0 - 1/8	WHITWELL	TN	FINDS
37397	1014031714		WHITEWELL WATER PLANT	600 N. CEDAR STREET		WHITWELL	TN	RMP
37397	S111804917		WHITWELL WATER PLANT	600 N. CEDAR STREET	A, North, 0 - 1/8	WHITWELL	TN	NPDES
37397	S108858398		TRI-STATE CONCRETE, LLC	720 CHERI CIRCLE		WHITWELL	TN	AIRS, NPDES
37397	1009443433	110024569974	TRI STATE CONCRETE, LLC	720 CHERI CIRCLE		WHITWELL	TN	FINDS
37397	1015501682			450 CONDRA RD		WHITWELL	TN	EDR Historical Auto Stations
37397	1005498491	110006802326	TN CONSOLIDATED COAL CO.	DAUS MOUNTAIN STRIP #2	**	WHITWELL	TN	FINDS
37397	S111804270		TCC - DAUS MTN. STRIP MINE 2 - TN0054(	DAUS MOUNTAIN STRIP #2	**	DAUS	TN	NPDES
37397	S111804238		TENNESSEE CONSOLIDATED COAL COMI	DAUS MOUNTAIN STRIP MINE 1	**	WHITWELL	TN	NPDES
37397	U002017228	3-580127	CITY OF WHITWELL	RT.4 EAST SPRING ST.		WHITWELL	TN	HIST UST
37397	U004167362		CITY OF WHITWELL	RT.4 EAST SPRING ST.		WHITWELL	TN	UST
37397	1015736470	TND000742775	NORTH AMERICAN ENVIRONMENT	251A FRANCIS SPRINGS RD	**	WHITWELL	TN	CERCLIS-NFRAP
37397	S111798013		HARKLEROAD PROPERTY	298 E. GEORGIA AVENUE		WHITWELL	TN	NPDES
37397	1015132349			10265 RA GRIFFITH HWY		WHITWELL	TN	EDR Historical Auto Stations
37397	S111805311		T & L CHICKS FARM	8020 R.A. GRIFFITH HIGHWAY		WHITWELL	TN	NPDES
37397	S111803801		T & L CHICKS FARM	8020 R.A. GRIFFITH HIGHWAY		WHITWELL	TN	NPDES
37397	U002101400	3-580126	REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	**	WHITWELL	TN	HIST UST, LUST
37397	U004167361		REDMON CONVENIENCE STORE	9349 GRIFFITH HIGHWAY	**	WHITWELL	TN	UST
37397	S107461945	3580126	REDMON CONVENIENCE STORE	9349 GRIFFITH HWY, OR EAST VALLEY R(	**	WHITWELL	TN	LUST

TAWC_RESP_CAPD_1DR_000558

EDR ZIP Code Scan Report

ZIP	EDR-ID	Facility ID	Name	Address	Map/Dir/Dist	City	State	Databases
37397	S111808562		POWELLS CROSSROADS WATERLINE EX	SR-27 IN POWELL CROSSROADS	**	WHITWELL	TN	NPDES
37397	S111796825		POWELLS CROSSROADS WATERLINE EX	SR-27 IN POWELL CROSSROADS	**	WHITWELL	TN	NPDES
37397	U003612660	3-580153	GRACIE HOLLOWAY	125 WEST INDIANA AVENUE		WHITWELL	TN	HIST UST
37397	U004167372		GRACIE HOLLOWAY	125 WEST INDIANA AVENUE		WHITWELL	TN	LUST, UST
37397	S111792438		JOHN SHELLY PIPE REPLACEMENT	INMAN ROAD	**	WHITWELL	TN	NPDES
37397	1004596588	110006796351	RIVER LANDING CONDOMINIUM, INC	JAMES LEDFORD		WHITWELL	TN	FINDS
37397	S111804252		TENNESSEE CONSOLIDATED COAL COMI	KELLEY CREEK STRIP MINE #1	**	WHITWELL	TN	NPDES
37397	S111804665		TENNESSEE CONSOLIDATED COAL COMI	KELLEY CREEK STRIP MINE #3	**	WHITWELL	TN	NPDES
37397	1009706278	110025947162	CROSSROADS ELEMENTARY SCHOOL	165 KETNER COVE ROAD		WHITWELL	TN	FINDS
37397	S111804193		TENNESSEE CONSOLIDATED COAL COMI	LAMB GULF 1	**	WHITWELL	TN	NPDES
37397	1015295455			195 LYNN LN		WHITWELL	TN	EDR Historical Auto Stations
37397	S111807526		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	S111803797		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	S111805285		O'NEAL FARM	261 N. MAGNOLIA		WHITWELL	TN	NPDES
37397	1011468341	110036725238	WHITWELL MIDDLE SCHOOL	1130 MAIN ST		WHITWELL	TN	FINDS
37397	1014948962		FORMER WHITWELL MIDDLE SCHOOL	1130 NORTH MAIN STREET		WHITWELL	TN	US BROWNFIELDS
37397	1015360692			248 MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	1015517921			491 MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	1015517958			491 S MAIN ST		WHITWELL	TN	EDR Historical Auto Stations
37397	S111986831		DOUJI PAINT AND BODY SHOP	491 SOUTH MAIN STREET		WHITWELL	TN	AIRS
37397	1005848223	110010130125	VALLEY VIEW OF WHITWELL	101 NORTH MAPLE ST		WHITWELL	TN	FINDS
37397	1001514357	3-580157	VALLEY VIEW OF WHITWELL	101 NORTH MAPLE ST.		WHITWELL	TN	HIST UST
37397	S107661364		VALLEY VIEW OF WHITWELL STP	101 NORTH MAPLE STREET		WHITWELL	TN	NPDES
37397	S111802833		WHITWELL MEMORIAL FUNERAL HOME, I	795 MORRISON SPRINGS ROAD		WHITWELL	TN	NPDES
37397	S111803150		MULLINS COVE SITE WASTEWATER DISP	12522 MULLINS COVE ROAD		WHITWELL	TN	NPDES
37397	S111803785		B & W TAYLOR FARM	4250 OLD DUNLAP ROAD		WHITWELL	TN	NPDES
37397	S111805170		B & W TAYLOR FARM	4250 OLD DUNLAP ROAD		WHITWELL	TN	NPDES
37397	1014837180	110041660810	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	**	WHITWELL	TN	FINDS
37397	1014401425	TNR000029504	VANDERGRIFF JUNKYARD	530 OLD STATE HIGHWAY 28	**	WHITWELL	TN	RCRA-NonGen
37397	1015703977			OLD HIGHWAY 28	**	WHITWELL	TN	EDR Historical Auto Stations
37397	S111802282		SR-283, BRIDGE AND APPROACHES OVEI	SR-283 OVER KELLY CREEK	**	WHITWELL	TN	NPDES
37397	S111825080		SR-283, BRIDGE AND APPROACHES OVEI	SR-283 OVER KELLY CREEK	**	WHITWELL	TN	NPDES
37397	1004597690	110001857205	TENNESSEE CONSOLIDATED COAL CO.	1000 POCKET ROAD		WHITWELL	TN	FINDS
37397	S111314991		TENNESSEE CONSOLIDATED COAL CO.	1000 POCKET ROAD		WHITWELL	TN	AIRS, NPDES
37397	1015218295			1399 POCKET RD		WHITWELL	TN	EDR Historical Auto Stations
37397	S111794013		COLONIAL PIPELINE LINE 19, POCKET CR	POCKET CREEK ROAD, MARION COUNTY	**	WHITWELL	TN	NPDES
37397	1005498506	110009786177	TN CONSOLIDATED COAL CO.	PREPARATION PLANT	**	WHITWELL	TN	FINDS
37397	S111803930		K & E FARM	180 RED LN		WHITWELL	TN	NPDES
37397	S111805160		K & E FARM	180 RED LN		WHITWELL	TN	NPDES
37397	1000405154	110008121415	SOUTH CENTRAL BELL WHWLTNMA	S SIDE SPRING ST	**	WHITWELL	TN	RCRA-NonGen, FINDS
37397	S107461946	3580127	CITY OF WHITWELL	EAST SPRING ST, ROUTE 4 BOX 300	3, WNW, 1/4 - 1/2	WHITWELL	TN	LUST
37397	S111808728		NEW RETAIL STORE	STATE ROAD 283	**	WHITWELL	TN	NPDES
37397	U004162662		TENNESSEE DOT	STATE RT. 28 RTE. 2	**	WHITWELL	TN	UST
37397	U002097946	0-580084	TENNESSEE DOT	STATE RT. 28 RTE. 2	**	WHITWELL	TN	HIST UST
37397	1015234694			149 TATE LN		WHITWELL	TN	EDR Historical Auto Stations
37397	1011468342	110036725318	WHITWELL ELEMENTARY	150 TIGER TRL	**	WHITWELL	TN	FINDS
37397	1008252471	110021444365	WHITWELL HIGH SCHOOL	200 TIGER TR	**	WHITWELL	TN	FINDS
37397	1014836614	110041534603	WHITWELL MEDICAL CENTER	UNKNOWN	**	WHITWELL	TN	FINDS
37397	1014837471	110041436005	MATTHEWS	UNKNOWN	**	WHITWELL	TN	FINDS
37397	U004167347		WHITWELL AMOCO	UNKNOWN	**	WHITWELL	TN	UST
37397	U003612639	3-580092	WHITWELL AMOCO	UNKNOWN	**	WHITWELL	TN	HIST UST
37397	S111802831		HARDEE'S OF WHITWELL (OWNED BY J&/	12075 VALLEY VIEW HIGHWAY		WHITWELL	TN	NPDES
37397	S110169818		GARRETT'S GROCERY	7549 VALLEY VIEW HIGHWAY		WHITWELL	TN	LUST
37397	U004184470		GARRETT'S GROCERY	7761 VALLEY VIEW HIGHWAY		WHITWELL	TN	UST
37397	U002101373	3-580058	GARRETT'S GROCERY	7761 VALLEY VIEW HIGHWAY		WHITWELL	TN	HIST UST, LUST
37397	1015536184			7999 VALLEY VIEW HWY		WHITWELL	TN	EDR Historical Auto Stations
37397	S111803819		A & L FARM	275 VANDERGRIFF ROAD		WHITWELL	TN	NPDES
37397	S111805184		A & L FARM	275 VANDERGRIFF ROAD		WHITWELL	TN	NPDES
37397	U002101347	3-580001	AMOCO	283 WHITWELL	**	WHITWELL	TN	HIST UST, LUST
37397	S111808221		WHITWELL SEWER SYSTEM - PROJECT A	WHITWELL	**	WHITWELL	TN	NPDES
37397	S111801326		WHITWELL SEWER SYSTEM - PROJECT A	WHITWELL	**	WHITWELL	TN	NPDES
37397	S111804492		HARDEE'S OF WHITWELL	WHITWELL	**	WHITWELL	TN	NPDES
37397	S111805423		HARDEE'S OF WHITWELL	WHITWELL	**	WHITWELL	TN	NPDES

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

To maintain currency of the following federal and state databases, EDR contacts the appropriate governmental agency on a monthly or quarterly basis, as required.

Number of Days to Update: Provides confirmation that EDR is reporting records that have been updated within 90 days from the date the government agency made the information available to the public.

STANDARD ENVIRONMENTAL RECORDS

Federal NPL site list

NPL: National Priority List
National Priorities List (Superfund). The NPL is a subset of CERCLIS and identifies over 1,200 sites for priority cleanup under the Superfund Program. NPL sites may encompass relatively large areas. As such, EDR provides polygon coverage for over 1,000 NPL site boundaries produced by EPA's Environmental Photographic Interpretation Center (EPIC) and regional EPA offices.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

NPL Site Boundaries

Sources:

EPA's Environmental Photographic Interpretation Center (EPIC)
Telephone: 202-564-7333

EPA Region 1
Telephone 617-918-1143

EPA Region 6
Telephone: 214-655-6659

EPA Region 3
Telephone 215-814-5418

EPA Region 7
Telephone: 913-551-7247

EPA Region 4
Telephone 404-562-8033

EPA Region 8
Telephone: 303-312-6774

EPA Region 5
Telephone 312-886-6686

EPA Region 9
Telephone: 415-947-4246

EPA Region 10
Telephone 206-553-8665

Proposed NPL: Proposed National Priority List Sites
A site that has been proposed for listing on the National Priorities List through the issuance of a proposed rule in the Federal Register. EPA then accepts public comments on the site, responds to the comments, and places on the NPL those sites that continue to meet the requirements for listing.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

NPL LIENS: Federal Superfund Liens
Federal Superfund Liens. Under the authority granted the USEPA by CERCLA of 1980, the USEPA has the authority to file liens against real property in order to recover remedial action expenditures or when the property owner received notification of potential liability. USEPA compiles a listing of filed notices of Superfund Liens.

Date of Government Version: 10/15/1991
Date Data Arrived at EDR: 02/02/1994
Date Made Active in Reports: 03/30/1994
Number of Days to Update: 56

Source: EPA
Telephone: 202-564-4267
Last EDR Contact: 08/15/2011
Next Scheduled EDR Contact: 11/28/2011
Data Release Frequency: No Update Planned

TAWC_RESP_CAPD_1DR_000560

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Federal Delisted NPL site list

DELISTED NPL: National Priority List Deletions
The National Oil and Hazardous Substances Pollution Contingency Plan (NCP) establishes the criteria that the EPA uses to delete sites from the NPL. In accordance with 40 CFR 300.425.(e), sites may be deleted from the NPL where no further response is appropriate.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 70

Source: EPA
Telephone: N/A
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

Federal CERCLIS list

CERCLIS: Comprehensive Environmental Response, Compensation, and Liability Information System
CERCLIS contains data on potentially hazardous waste sites that have been reported to the USEPA by states, municipalities, private companies and private persons, pursuant to Section 103 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). CERCLIS contains sites which are either proposed to or on the National Priorities List (NPL) and sites which are in the screening and assessment phase for possible inclusion on the NPL.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/28/2012
Date Made Active in Reports: 01/07/2013
Number of Days to Update: 40

Source: EPA
Telephone: 703-412-9810
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

FEDERAL FACILITY: Federal Facility Site Information listing
A listing of National Priority List (NPL) and Base Realignment and Closure (BRAC) sites found in the Comprehensive Environmental Response, Compensation and Liability Information System (CERCLIS) Database where EPA Federal Facilities Restoration and Reuse Office is involved in cleanup activities.

Date of Government Version: 07/31/2012
Date Data Arrived at EDR: 10/09/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 72

Source: Environmental Protection Agency
Telephone: 703-603-8704
Last EDR Contact: 01/11/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

Federal CERCLIS NFRAP site List

CERCLIS-NFRAP: CERCLIS No Further Remedial Action Planned
Archived sites are sites that have been removed and archived from the inventory of CERCLIS sites. Archived status indicates that, to the best of EPA's knowledge, assessment at a site has been completed and that EPA has determined no further steps will be taken to list this site on the National Priorities List (NPL), unless information indicates this decision was not appropriate or other considerations require a recommendation for listing at a later time. This decision does not necessarily mean that there is no hazard associated with a given site; it only means that, based upon available information, the location is not judged to be a potential NPL site.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/28/2012
Date Made Active in Reports: 01/07/2013
Number of Days to Update: 40

Source: EPA
Telephone: 703-412-9810
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

Federal RCRA CORRACTS facilities list

CORRACTS: Corrective Action Report
CORRACTS identifies hazardous waste handlers with RCRA corrective action activity.

Date of Government Version: 08/19/2011
Date Data Arrived at EDR: 08/31/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 132

Source: EPA
Telephone: 800-424-9346
Last EDR Contact: 02/08/2013
Next Scheduled EDR Contact: 05/27/2013
Data Release Frequency: Quarterly

Federal RCRA non-CORRACTS TSD facilities list

RCRA-TSDF: RCRA - Treatment, Storage and Disposal

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Transporters are Individuals or entities that move hazardous waste from the generator offsite to a facility that can recycle, treat, store, or dispose of the waste. TSDFs treat, store, or dispose of the waste.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

Federal RCRA generators list

RCRA-LQG: RCRA - Large Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Large quantity generators (LQGs) generate over 1,000 kilograms (kg) of hazardous waste, or over 1 kg of acutely hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

RCRA-SQG: RCRA - Small Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Small quantity generators (SQGs) generate between 100 kg and 1,000 kg of hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

RCRA-CESQG: RCRA - Conditionally Exempt Small Quantity Generators

RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Conditionally exempt small quantity generators (CESQGs) generate less than 100 kg of hazardous waste, or less than 1 kg of acutely hazardous waste per month.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Federal institutional controls / engineering controls registries

US ENG CONTROLS: Engineering Controls Sites List
A listing of sites with engineering controls in place. Engineering controls include various forms of caps, building foundations, liners, and treatment methods to create pathway elimination for regulated substances to enter environmental media or effect human health.

Date of Government Version: 07/18/2012
Date Data Arrived at EDR: 07/24/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 104

Source: Environmental Protection Agency
Telephone: 703-603-0695
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

US INST CONTROL: Sites with Institutional Controls
A listing of sites with institutional controls in place. Institutional controls include administrative measures, such as groundwater use restrictions, construction restrictions, property use restrictions, and post remediation care requirements intended to prevent exposure to contaminants remaining on site. Deed restrictions are generally required as part of the institutional controls.

Date of Government Version: 07/18/2012
Date Data Arrived at EDR: 07/24/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 104

Source: Environmental Protection Agency
Telephone: 703-603-0695
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

LUCIS: Land Use Control Information System
LUCIS contains records of land use control information pertaining to the former Navy Base Realignment and Closure properties.

Date of Government Version: 12/09/2005
Date Data Arrived at EDR: 12/11/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 31

Source: Department of the Navy
Telephone: 843-820-7326
Last EDR Contact: 11/15/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

Federal ERNS list

ERNS: Emergency Response Notification System
Emergency Response Notification System. ERNS records and stores information on reported releases of oil and hazardous substances.

Date of Government Version: 04/02/2012
Date Data Arrived at EDR: 04/03/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 72

Source: National Response Center, United States Coast Guard
Telephone: 202-267-2180
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

State- and tribal - equivalent NPL

SHWS: Promulgated Sites
"Inactive hazardous substance sites that constitute an imminent, substantial danger" is an inactive hazardous substance site where there is a threat of danger to the public health, safety, or environment which is both real and presently existing. Such situations may include, but are not limited to one or more of the following: an immediate action is necessary to minimize an ongoing threat to the public health or pollution of the environment, an inactive hazardous substance site where there is an active release, where direct access to the hazardous substance is not controlled, or where incompatible hazardous substances are found in close proximity. Also known as Promulgated Sites List.

Date of Government Version: 08/07/2012
Date Data Arrived at EDR: 01/09/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 28

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/08/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Semi-Annually

TAWC_RESP_CAPD_1DR_000563

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

State and tribal landfill and/or solid waste disposal site lists

SWF/LF: Solid Waste Disposal Facilities
Solid Waste Facilities/Landfill Sites. SWF/LF type records typically contain an inventory of solid waste disposal facilities or landfills in a particular state. Depending on the state, these may be active or inactive facilities or open dumps that failed to meet RCRA Subtitle D Section 4004 criteria for solid waste landfills or disposal sites.

Date of Government Version: 10/19/2012
Date Data Arrived at EDR: 10/19/2012
Date Made Active in Reports: 11/15/2012
Number of Days to Update: 27

Source: Department of Environment and Conservation
Telephone: 615-532-0804
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 04/01/2013
Data Release Frequency: Annually

State and tribal leaking storage tank lists

LUST: Fund Eligible Leaking Underground Storage Tank Sites
A listing of leaking underground storage tank site locations.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment and Conservation
Telephone: 615-532-0945
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Quarterly

LUST TRUST: LUST TRUST Fund Database
This list contains information on sites that had accidental releases of petroleum and are eligible for reimbursement from the TN Petroleum UST Fund.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment & Conservation
Telephone: 615-532-0971
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

LUST_JO: Leaking Underground Storage Tanks Sites
Leaking UST sites in Carter, Greene, Hancock, Hawkins, Johnson, Sullivan, Unicoi and Washington counties.

Date of Government Version: 08/02/2005
Date Data Arrived at EDR: 08/03/2005
Date Made Active in Reports: 09/07/2005
Number of Days to Update: 35

Source: Department of Environmental Conservation, Johnson City Field Office
Telephone: 423-854-5441
Last EDR Contact: 06/29/2009
Next Scheduled EDR Contact: 09/28/2009
Data Release Frequency: Varies

HIST_LUST CO: Leaking Underground Storage Tanks Sites
A listing of leaking underground storage tank site locations from the Columbia Field Office. The listing is no longer updated.

Date of Government Version: 10/18/1994
Date Data Arrived at EDR: 10/24/1994
Date Made Active in Reports: 12/30/1994
Number of Days to Update: 67

Source: Department of Environmental Conservation, Columbia Field Office
Telephone: 931-380-3371
Last EDR Contact: 06/29/2009
Next Scheduled EDR Contact: 09/28/2009
Data Release Frequency: No Update Planned

INDIAN LUST R4: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Florida, Mississippi and North Carolina.

Date of Government Version: 12/14/2011
Date Data Arrived at EDR: 12/15/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 26

Source: EPA Region 4
Telephone: 404-562-8677
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Semi-Annually

INDIAN LUST R9: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Arizona, California, New Mexico and Nevada

Date of Government Version: 09/06/2012
Date Data Arrived at EDR: 09/07/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 39

Source: Environmental Protection Agency
Telephone: 415-972-3372
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN LUST R10: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Alaska, Idaho, Oregon and Washington.

Date of Government Version: 08/01/2012
Date Data Arrived at EDR: 08/02/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 75

Source: EPA Region 10
Telephone: 206-553-2857
Last EDR Contact: 10/30/2012
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN LUST R1: Leaking Underground Storage Tanks on Indian Land
A listing of leaking underground storage tank locations on Indian Land.

Date of Government Version: 04/12/2012
Date Data Arrived at EDR: 05/09/2012
Date Made Active in Reports: 07/10/2012
Number of Days to Update: 62

Source: EPA Region 1
Telephone: 617-918-1313
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN LUST R7: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Iowa, Kansas, and Nebraska

Date of Government Version: 08/17/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 7
Telephone: 913-551-7003
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN LUST R8: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in Colorado, Montana, North Dakota, South Dakota, Utah and Wyoming.

Date of Government Version: 08/27/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 8
Telephone: 303-312-6271
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN LUST R6: Leaking Underground Storage Tanks on Indian Land
LUSTs on Indian land in New Mexico and Oklahoma.

Date of Government Version: 09/12/2011
Date Data Arrived at EDR: 09/13/2011
Date Made Active in Reports: 11/11/2011
Number of Days to Update: 59

Source: EPA Region 6
Telephone: 214-665-6597
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

State and tribal registered storage tank lists

UST: Facility and Tank Report
Registered Underground Storage Tanks. UST's are regulated under Subtitle I of the Resource Conservation and Recovery Act (RCRA) and must be registered with the state department responsible for administering the UST program. Available information varies by state program.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/13/2012
Number of Days to Update: 22

Source: Department of Environment and Conservation
Telephone: 615-532-0945
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Quarterly

AST: Aboveground Storage Tanks
Registered Aboveground Storage Tanks.

Date of Government Version: 10/01/1999
Date Data Arrived at EDR: 10/12/1999
Date Made Active in Reports: 11/05/1999
Number of Days to Update: 24

Source: Department of Environment and Conservation
Telephone: 615-532-0965
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: No Update Planned

INDIAN UST R1: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 1 (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont and ten Tribal Nations).

Date of Government Version: 04/12/2012
Date Data Arrived at EDR: 05/02/2012
Date Made Active in Reports: 07/16/2012
Number of Days to Update: 75

Source: EPA, Region 1
Telephone: 617-918-1313
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN UST R7: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 7 (Iowa, Kansas, Missouri, Nebraska, and 9 Tribal Nations).

Date of Government Version: 08/17/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 7
Telephone: 913-551-7003
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN UST R6: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 6 (Louisiana, Arkansas, Oklahoma, New Mexico, Texas and 65 Tribes).

Date of Government Version: 05/10/2011
Date Data Arrived at EDR: 05/11/2011
Date Made Active in Reports: 06/14/2011
Number of Days to Update: 34

Source: EPA Region 6
Telephone: 214-665-7591
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Semi-Annually

INDIAN UST R5: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 5 (Michigan, Minnesota and Wisconsin and Tribal Nations).

Date of Government Version: 08/02/2012
Date Data Arrived at EDR: 08/03/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 94

Source: EPA Region 5
Telephone: 312-886-6136
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

INDIAN UST R4: Underground Storage Tanks on Indian Land
The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 4 (Alabama, Florida, Georgia, Kentucky, Mississippi, North Carolina, South Carolina, Tennessee and Tribal Nations)

TAWC_RESP_CAPD_1DR_000566

Date of Government Version: 12/14/2011
Date Data Arrived at EDR: 12/15/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 26

Source: EPA Region 4
Telephone: 404-562-9424
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Semi-Annually

INDIAN UST R8: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 8 (Colorado, Montana, North Dakota, South Dakota, Utah, Wyoming and 27 Tribal Nations).

Date of Government Version: 08/27/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 49

Source: EPA Region 8
Telephone: 303-312-6137
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN UST R9: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 9 (Arizona, California, Hawaii, Nevada, the Pacific Islands, and Tribal Nations).

Date of Government Version: 09/06/2012
Date Data Arrived at EDR: 09/07/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 39

Source: EPA Region 9
Telephone: 415-972-3368
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

INDIAN UST R10: Underground Storage Tanks on Indian Land

The Indian Underground Storage Tank (UST) database provides information about underground storage tanks on Indian land in EPA Region 10 (Alaska, Idaho, Oregon, Washington, and Tribal Nations).

Date of Government Version: 08/01/2012
Date Data Arrived at EDR: 08/02/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 75

Source: EPA Region 10
Telephone: 206-553-2857
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Quarterly

FEMA UST: Underground Storage Tank Listing

A listing of all FEMA owned underground storage tanks.

Date of Government Version: 01/01/2010
Date Data Arrived at EDR: 02/16/2010
Date Made Active in Reports: 04/12/2010
Number of Days to Update: 55

Source: FEMA
Telephone: 202-646-5797
Last EDR Contact: 01/14/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Varies

State and tribal institutional control / engineering control registries

ENG CONTROLS: Engineering Control Sites

Sites that have engineering controls.

Date of Government Version: 09/27/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 11/16/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

INST CONTROL: Institutional Control Sites

Sites that have institutional controls.

TAWC_RESP_CAPD_1DR_000567

Date of Government Version: 09/27/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/10/2012
Number of Days to Update: 19

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 11/16/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Varies

State and tribal voluntary cleanup sites

VCP: Voluntary Cleanup, Oversight and Assistance Program Sites

The Voluntary Cleanup Oversight and Assistance Program (VOAP) offers people the opportunity to work proactively with state government to address necessary cleanup of a property to return it to productive use. In return for their efforts, participants can receive a No Further Action letter and a release of liability for areas where investigation and cleanup is conducted. The program is open to everyone with an interest in addressing contamination at a site.

Date of Government Version: 01/07/2013
Date Data Arrived at EDR: 01/10/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 27

Source: Department of Environmental & Conservation
Telephone: 615-532-0912
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

INDIAN VCP R1: Voluntary Cleanup Priority Listing

A listing of voluntary cleanup priority sites located on Indian Land located in Region 1.

Date of Government Version: 09/28/2012
Date Data Arrived at EDR: 10/02/2012
Date Made Active in Reports: 10/16/2012
Number of Days to Update: 14

Source: EPA, Region 1
Telephone: 617-918-1102
Last EDR Contact: 01/04/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

SRP: State Remediation Program List

The State Remediation Program (SRP) was established in 1994 within the Division of Solid Waste Management for the purpose of providing owners, prospective purchasers and other interested parties the means to voluntarily investigate, clean up or monitor contaminated sites not regulated under RCRA, CERCLA or the Tennessee Division of Underground Tanks (UST).

Date of Government Version: 11/05/2012
Date Data Arrived at EDR: 11/07/2012
Date Made Active in Reports: 11/30/2012
Number of Days to Update: 23

Source: Department of Environemtn & Conservation
Telephone: 615-532-0853
Last EDR Contact: 02/04/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

INDIAN VCP R7: Voluntary Cleanup Priority Lisitng

A listing of voluntary cleanup priority sites located on Indian Land located in Region 7.

Date of Government Version: 03/20/2008
Date Data Arrived at EDR: 04/22/2008
Date Made Active in Reports: 05/19/2008
Number of Days to Update: 27

Source: EPA, Region 7
Telephone: 913-551-7365
Last EDR Contact: 04/20/2009
Next Scheduled EDR Contact: 07/20/2009
Data Release Frequency: Varies

State and tribal Brownfields sites

BROWNFIELDS: Superfund VOAP Listing

Brownfields sites included on the Superfund Voluntary Cleanup, Oversight & Assistance Program listing.

Date of Government Version: 01/07/2013
Date Data Arrived at EDR: 01/10/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 27

Source: Department of Environment & Conservation
Telephone: 615-532-0912
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

ADDITIONAL ENVIRONMENTAL RECORDS

Local Brownfield lists

US BROWNFIELDS: A Listing of Brownfields Sites

Brownfields are real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. Cleaning up and reinvesting in these properties takes development pressures off of undeveloped, open land, and both improves and protects the environment. Assessment, Cleanup and Redevelopment Exchange System (ACRES) stores information reported by EPA Brownfields grant recipients on brownfields properties assessed or cleaned up with grant funding as well as information on Targeted Brownfields Assessments performed by EPA Regions. A listing of ACRES Brownfield sites is obtained from Cleanups in My Community. Cleanups in My Community provides information on Brownfields properties for which information is reported back to EPA, as well as areas served by Brownfields grant programs.

Date of Government Version: 12/10/2012
Date Data Arrived at EDR: 12/11/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 9

Source: Environmental Protection Agency
Telephone: 202-566-2777
Last EDR Contact: 02/14/2013
Next Scheduled EDR Contact: 04/08/2013
Data Release Frequency: Semi-Annually

Local Lists of Landfill / Solid Waste Disposal Sites

DEBRIS REGION 9: Torres Martinez Reservation Illegal Dump Site Locations

A listing of illegal dump sites location on the Torres Martinez Indian Reservation located in eastern Riverside County and northern Imperial County, California.

Date of Government Version: 01/12/2009
Date Data Arrived at EDR: 05/07/2009
Date Made Active in Reports: 09/21/2009
Number of Days to Update: 137

Source: EPA, Region 9
Telephone: 415-947-4219
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: No Update Planned

ODI: Open Dump Inventory

An open dump is defined as a disposal facility that does not comply with one or more of the Part 257 or Part 258 Subtitle D Criteria.

Date of Government Version: 06/30/1985
Date Data Arrived at EDR: 08/09/2004
Date Made Active in Reports: 09/17/2004
Number of Days to Update: 39

Source: Environmental Protection Agency
Telephone: 800-424-9346
Last EDR Contact: 06/09/2004
Next Scheduled EDR Contact: N/A
Data Release Frequency: No Update Planned

SWRCY: Recycling Facilities Listing

A listing of recycling facility locations.

Date of Government Version: 10/15/2012
Date Data Arrived at EDR: 10/17/2012
Date Made Active in Reports: 11/15/2012
Number of Days to Update: 29

Source: Department of Environment & Conservation
Telephone: 615-532-8657
Last EDR Contact: 02/04/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Varies

INDIAN ODI: Report on the Status of Open Dumps on Indian Lands

Location of open dumps on Indian land.

Date of Government Version: 12/31/1998
Date Data Arrived at EDR: 12/03/2007
Date Made Active in Reports: 01/24/2008
Number of Days to Update: 52

Source: Environmental Protection Agency
Telephone: 703-308-8245
Last EDR Contact: 02/05/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

Local Lists of Hazardous waste / Contaminated Sites

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

US CDL: Clandestine Drug Labs

A listing of clandestine drug lab locations. The U.S. Department of Justice ("the Department") provides this web site as a public service. It contains addresses of some locations where law enforcement agencies reported they found chemicals or other items that indicated the presence of either clandestine drug laboratories or dumpsites. In most cases, the source of the entries is not the Department, and the Department has not verified the entry and does not guarantee its accuracy. Members of the public must verify the accuracy of all entries by, for example, contacting local law enforcement and local health departments.

Date of Government Version: 07/11/2012
Date Data Arrived at EDR: 09/12/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 54

Source: Drug Enforcement Administration
Telephone: 202-307-1000
Last EDR Contact: 12/03/2012
Next Scheduled EDR Contact: 03/18/2013
Data Release Frequency: Quarterly

DEL SHWS: Deleted State Hazardous Waste Sites

A listing of sites removed from the Promulgated Sites Listing.

Date of Government Version: 08/07/2012
Date Data Arrived at EDR: 01/09/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 28

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/08/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

PRIORITY CLEANERS: DCERP Remediation Sites Listing

Drycleaner Environmental Response Program remediation sites.

Date of Government Version: 08/07/2012
Date Data Arrived at EDR: 08/09/2012
Date Made Active in Reports: 10/11/2012
Number of Days to Update: 63

Source: Department of Environment & Conservation
Telephone: 615-253-3876
Last EDR Contact: 02/04/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Varies

CDL: Registry of Contaminated Properties

Pursuant to TCA 68212509 the following properties have been quarantined because of methamphetamine production, but have not been cleaned and certified within the 60day time frame allotted by the statute. These properties are hereby registered by the Tennessee Department of Environment and Conservation as unremediated methamphetamine sites. This is not a comprehensive list of quarantined properties. These are properties that TDEC has been notified as being quarantined, but have not been cleaned within the 60 day grace period. Other properties where methamphetamine production residues are a concern may not have been quarantined, may not have been reported to TDEC, or may not have passed the 60day grace

Date of Government Version: 11/01/2012
Date Data Arrived at EDR: 11/07/2012
Date Made Active in Reports: 11/30/2012
Number of Days to Update: 23

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 02/06/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

US HIST CDL: National Clandestine Laboratory Register

A listing of clandestine drug lab locations. The U.S. Department of Justice ("the Department") provides this web site as a public service. It contains addresses of some locations where law enforcement agencies reported they found chemicals or other items that indicated the presence of either clandestine drug laboratories or dumpsites. In most cases, the source of the entries is not the Department, and the Department has not verified the entry and does not guarantee its accuracy. Members of the public must verify the accuracy of all entries by, for example, contacting local law enforcement and local health departments.

Date of Government Version: 09/01/2007
Date Data Arrived at EDR: 11/19/2008
Date Made Active in Reports: 03/30/2009
Number of Days to Update: 131

Source: Drug Enforcement Administration
Telephone: 202-307-1000
Last EDR Contact: 03/23/2009
Next Scheduled EDR Contact: 06/22/2009
Data Release Frequency: No Update Planned

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

Local Lists of Registered Storage Tanks

HIST UST: Underground Storage Tank Database
This database is no longer updated by the agency. It contains records and detail fields that the current UST database does not.

Date of Government Version: 11/02/2012
Date Data Arrived at EDR: 11/21/2012
Date Made Active in Reports: 12/13/2012
Number of Days to Update: 22

Source: Department of Environment & Conservation
Telephone: 615-532-0945
Last EDR Contact: 11/21/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: No Update Planned

Local Land Records

LIENS 2: CERCLA Lien Information
A Federal CERCLA ('Superfund') lien can exist by operation of law at any site or property at which EPA has spent Superfund monies. These monies are spent to investigate and address releases and threatened releases of contamination. CERCLIS provides information as to the identity of these sites and properties.

Date of Government Version: 02/16/2012
Date Data Arrived at EDR: 03/26/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 80

Source: Environmental Protection Agency
Telephone: 202-564-6023
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

LIENS: Liens Information
A listing of sites with environmental liens information.

Date of Government Version: 01/10/2012
Date Data Arrived at EDR: 01/12/2012
Date Made Active in Reports: 02/24/2012
Number of Days to Update: 43

Source: Department of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

Records of Emergency Release Reports

HMIRS: Hazardous Materials Information Reporting System
Hazardous Materials Incident Report System. HMIRS contains hazardous material spill incidents reported to DOT.

Date of Government Version: 04/01/2012
Date Data Arrived at EDR: 04/03/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 72

Source: U.S. Department of Transportation
Telephone: 202-366-4555
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

SPILLS: State Spills
A listing of spills locations.

Date of Government Version: 01/07/2013
Date Data Arrived at EDR: 01/09/2013
Date Made Active in Reports: 02/06/2013
Number of Days to Update: 28

Source: Department of Environment & Conservation
Telephone: 615-532-0109
Last EDR Contact: 01/07/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Varies

Other Ascertainable Records

RCRA NonGen / NLR: RCRA - Non Generators
RCRAInfo is EPA's comprehensive information system, providing access to data supporting the Resource Conservation and Recovery Act (RCRA) of 1976 and the Hazardous and Solid Waste Amendments (HSWA) of 1984. The database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by the Resource Conservation and Recovery Act (RCRA). Non-Generators do not presently generate hazardous waste.

Date of Government Version: 09/11/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 12/04/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: (404) 562-8651
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

DOT OPS: Incident and Accident Data
Department of Transporation, Office of Pipeline Safety Incident and Accident data.

Date of Government Version: 07/31/2012
Date Data Arrived at EDR: 08/07/2012
Date Made Active in Reports: 09/18/2012
Number of Days to Update: 42

Source: Department of Transporation, Office of Pipeline Safety
Telephone: 202-366-4595
Last EDR Contact: 02/05/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

DOD: Department of Defense Sites
This data set consists of federally owned or administered lands, administered by the Department of Defense, that have any area equal to or greater than 640 acres of the United States, Puerto Rico, and the U.S. Virgin Islands.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 11/10/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 62

Source: USGS
Telephone: 888-275-8747
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Semi-Annually

FUDS: Formerly Used Defense Sites
The listing includes locations of Formerly Used Defense Sites properties where the US Army Corps of Engineers is actively working or will take necessary cleanup actions.

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 08/12/2010
Date Made Active in Reports: 12/02/2010
Number of Days to Update: 112

Source: U.S. Army Corps of Engineers
Telephone: 202-528-4285
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

CONSENT: Superfund (CERCLA) Consent Decrees
Major legal settlements that establish responsibility and standards for cleanup at NPL (Superfund) sites. Released periodically by United States District Courts after settlement by parties to litigation matters.

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/19/2012
Date Made Active in Reports: 12/20/2012
Number of Days to Update: 62

Source: Department of Justice, Consent Decree Library
Telephone: Varies
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Varies

ROD: Records Of Decision
Record of Decision. ROD documents mandate a permanent remedy at an NPL (Superfund) site containing technical and health information to aid in the cleanup.

Date of Government Version: 02/27/2012
Date Data Arrived at EDR: 03/14/2012
Date Made Active in Reports: 06/14/2012
Number of Days to Update: 92

Source: EPA
Telephone: 703-416-0223
Last EDR Contact: 12/11/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Annually

UMTRA: Uranium Mill Tailings Sites
Uranium ore was mined by private companies for federal government use in national defense programs. When the mills shut down, large piles of the sand-like material (mill tailings) remain after uranium has been extracted from the ore. Levels of human exposure to radioactive materials from the piles are low; however, in some cases tailings were used as construction materials before the potential health hazards of the tailings were recognized.

TAWC_RESP_CAPD_1DR_000572

Date of Government Version: 09/14/2010
Date Data Arrived at EDR: 10/07/2011
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 146

Source: Department of Energy
Telephone: 505-845-0011
Last EDR Contact: 11/28/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Varies

US MINES: Mines Master Index File
Contains all mine identification numbers issued for mines active or opened since 1971. The data also includes violation information.

Date of Government Version: 08/18/2011
Date Data Arrived at EDR: 09/08/2011
Date Made Active in Reports: 09/29/2011
Number of Days to Update: 21

Source: Department of Labor, Mine Safety and Health Administration
Telephone: 303-231-5959
Last EDR Contact: 12/05/2012
Next Scheduled EDR Contact: 03/18/2013
Data Release Frequency: Semi-Annually

TRIS: Toxic Chemical Release Inventory System
Toxic Release Inventory System. TRIS identifies facilities which release toxic chemicals to the air, water and land in reportable quantities under SARA Title III Section 313.

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 09/01/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 131

Source: EPA
Telephone: 202-566-0250
Last EDR Contact: 11/28/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Annually

TSCA: Toxic Substances Control Act
Toxic Substances Control Act. TSCA identifies manufacturers and importers of chemical substances included on the TSCA Chemical Substance Inventory list. It includes data on the production volume of these substances by plant site.

Date of Government Version: 12/31/2006
Date Data Arrived at EDR: 09/29/2010
Date Made Active in Reports: 12/02/2010
Number of Days to Update: 64

Source: EPA
Telephone: 202-260-5521
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/08/2013
Data Release Frequency: Every 4 Years

FTTS: FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
FTTS tracks administrative cases and pesticide enforcement actions and compliance activities related to FIFRA, TSCA and EPCRA (Emergency Planning and Community Right-to-Know Act). To maintain currency, EDR contacts the Agency on a quarterly basis.

Date of Government Version: 04/09/2009
Date Data Arrived at EDR: 04/16/2009
Date Made Active in Reports: 05/11/2009
Number of Days to Update: 25

Source: EPA/Office of Prevention, Pesticides and Toxic Substances
Telephone: 202-566-1667
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

FTTS INSP: FIFRA/ TSCA Tracking System - FIFRA (Federal Insecticide, Fungicide, & Rodenticide Act)/TSCA (Toxic Substances Control Act)
A listing of FIFRA/TSCA Tracking System (FTTS) inspections and enforcements.

Date of Government Version: 04/09/2009
Date Data Arrived at EDR: 04/16/2009
Date Made Active in Reports: 05/11/2009
Number of Days to Update: 25

Source: EPA
Telephone: 202-566-1667
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Quarterly

HIST FTTS: FIFRA/TSCA Tracking System Administrative Case Listing
A complete administrative case listing from the FIFRA/TSCA Tracking System (FTTS) for all ten EPA regions. The information was obtained from the National Compliance Database (NCDB). NCDB supports the implementation of FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act) and TSCA (Toxic Substances Control Act). Some EPA regions are now closing out records. Because of that, and the fact that some EPA regions are not providing EPA Headquarters with updated records, it was decided to create a HIST FTTS database. It included records that may not be included in the newer FTTS database updates. This database is no longer updated.

Date of Government Version: 10/19/2006
Date Data Arrived at EDR: 03/01/2007
Date Made Active in Reports: 04/10/2007
Number of Days to Update: 40

Source: Environmental Protection Agency
Telephone: 202-564-2501
Last EDR Contact: 12/17/2007
Next Scheduled EDR Contact: 03/17/2008
Data Release Frequency: No Update Planned

HIST FTTS INSP: FIFRA/TSCA Tracking System Inspection & Enforcement Case Listing

A complete inspection and enforcement case listing from the FIFRA/TSCA Tracking System (FTTS) for all ten EPA regions. The information was obtained from the National Compliance Database (NCDB). NCDB supports the implementation of FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act) and TSCA (Toxic Substances Control Act). Some EPA regions are now closing out records. Because of that, and the fact that some EPA regions are not providing EPA Headquarters with updated records, it was decided to create a HIST FTTS database. It included records that may not be included in the newer FTTS database updates. This database is no longer updated.

Date of Government Version: 10/19/2006
Date Data Arrived at EDR: 03/01/2007
Date Made Active in Reports: 04/10/2007
Number of Days to Update: 40

Source: Environmental Protection Agency
Telephone: 202-564-2501
Last EDR Contact: 12/17/2008
Next Scheduled EDR Contact: 03/17/2008
Data Release Frequency: No Update Planned

SSTS: Section 7 Tracking Systems

Section 7 of the Federal Insecticide, Fungicide and Rodenticide Act, as amended (92 Stat. 829) requires all registered pesticide-producing establishments to submit a report to the Environmental Protection Agency by March 1st each year. Each establishment must report the types and amounts of pesticides, active ingredients and devices being produced, and those having been produced and sold or distributed in the past year.

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 12/10/2010
Date Made Active in Reports: 02/25/2011
Number of Days to Update: 77

Source: EPA
Telephone: 202-564-4203
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Annually

ICIS: Integrated Compliance Information System

The Integrated Compliance Information System (ICIS) supports the information needs of the national enforcement and compliance program as well as the unique needs of the National Pollutant Discharge Elimination System (NPDES) program.

Date of Government Version: 07/20/2011
Date Data Arrived at EDR: 11/10/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 61

Source: Environmental Protection Agency
Telephone: 202-564-5088
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Quarterly

PADS: PCB Activity Database System

PCB Activity Database. PADS Identifies generators, transporters, commercial storers and/or brokers and disposers of PCB's who are required to notify the EPA of such activities.

Date of Government Version: 11/01/2010
Date Data Arrived at EDR: 11/10/2010
Date Made Active in Reports: 02/16/2011
Number of Days to Update: 98

Source: EPA
Telephone: 202-566-0500
Last EDR Contact: 01/16/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Annually

MLTS: Material Licensing Tracking System

MLTS is maintained by the Nuclear Regulatory Commission and contains a list of approximately 8,100 sites which possess or use radioactive materials and which are subject to NRC licensing requirements. To maintain currency, EDR contacts the Agency on a quarterly basis.

Date of Government Version: 06/21/2011
Date Data Arrived at EDR: 07/15/2011
Date Made Active in Reports: 09/13/2011
Number of Days to Update: 60

Source: Nuclear Regulatory Commission
Telephone: 301-415-7169
Last EDR Contact: 12/10/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Quarterly

TAWC_RESP_CAPD_1DR_000574

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

RADINFO: Radiation Information Database

The Radiation Information Database (RADINFO) contains information about facilities that are regulated by U.S. Environmental Protection Agency (EPA) regulations for radiation and radioactivity.

Date of Government Version: 10/02/2012
Date Data Arrived at EDR: 10/02/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 34

Source: Environmental Protection Agency
Telephone: 202-343-9775
Last EDR Contact: 01/09/2013
Next Scheduled EDR Contact: 04/22/2013
Data Release Frequency: Quarterly

FINDS: Facility Index System/Facility Registry System

Facility Index System. FINDS contains both facility information and 'pointers' to other sources that contain more detail. EDR includes the following FINDS databases in this report: PCS (Permit Compliance System), AIRS (Aerometric Information Retrieval System), DOCKET (Enforcement Docket used to manage and track information on civil judicial enforcement cases for all environmental statutes), FURS (Federal Underground Injection Control), C-DOCKET (Criminal Docket System used to track criminal enforcement actions for all environmental statutes), FFIS (Federal Facilities Information System), STATE (State Environmental Laws and Statutes), and PADS (PCB Activity Data System).

Date of Government Version: 10/23/2011
Date Data Arrived at EDR: 12/13/2011
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 79

Source: EPA
Telephone: (404) 562-9900
Last EDR Contact: 12/11/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Quarterly

RAATS: RCRA Administrative Action Tracking System

RCRA Administration Action Tracking System. RAATS contains records based on enforcement actions issued under RCRA pertaining to major violators and includes administrative and civil actions brought by the EPA. For administration actions after September 30, 1995, data entry in the RAATS database was discontinued. EPA will retain a copy of the database for historical records. It was necessary to terminate RAATS because a decrease in agency resources made it impossible to continue to update the information contained in the database.

Date of Government Version: 04/17/1995
Date Data Arrived at EDR: 07/03/1995
Date Made Active in Reports: 08/07/1995
Number of Days to Update: 35

Source: EPA
Telephone: 202-564-4104
Last EDR Contact: 06/02/2008
Next Scheduled EDR Contact: 09/01/2008
Data Release Frequency: No Update Planned

RMP: Risk Management Plans

When Congress passed the Clean Air Act Amendments of 1990, it required EPA to publish regulations and guidance for chemical accident prevention at facilities using extremely hazardous substances. The Risk Management Program Rule (RMP Rule) was written to implement Section 112(r) of these amendments. The rule, which built upon existing industry codes and standards, requires companies of all sizes that use certain flammable and toxic substances to develop a Risk Management Program, which includes a(n): Hazard assessment that details the potential effects of an accidental release, an accident history of the last five years, and an evaluation of worst-case and alternative accidental releases; Prevention program that includes safety precautions and maintenance, monitoring, and employee training measures; and Emergency response program that spells out emergency health care, employee training measures and procedures for informing the public and response agencies (e.g the fire department) should an accident occur.

Date of Government Version: 05/08/2012
Date Data Arrived at EDR: 05/25/2012
Date Made Active in Reports: 07/10/2012
Number of Days to Update: 46

Source: Environmental Protection Agency
Telephone: 202-564-8600
Last EDR Contact: 01/28/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

BRS: Biennial Reporting System

The Biennial Reporting System is a national system administered by the EPA that collects data on the generation and management of hazardous waste. BRS captures detailed data from two groups: Large Quantity Generators (LQG) and Treatment, Storage, and Disposal Facilities.

Date of Government Version: 12/31/2009
Date Data Arrived at EDR: 03/01/2011
Date Made Active in Reports: 05/02/2011
Number of Days to Update: 62

Source: EPA/NTIS
Telephone: 800-424-9346
Last EDR Contact: 11/30/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Biennially

DRYCLEANERS: Registered Facilities List
A list of all active registered drycleaner facilities, There may be some inactive facilities included.

Date of Government Version: 05/02/2011
Date Data Arrived at EDR: 08/05/2011
Date Made Active in Reports: 08/18/2011
Number of Days to Update: 13

Source: Dept. of Environment & Conservation
Telephone: 615-532-0900
Last EDR Contact: 01/25/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Annually

NPDES: Permitted Facility Listing
A listing of permitted wastewater facilities.

Date of Government Version: 06/06/2012
Date Data Arrived at EDR: 06/08/2012
Date Made Active in Reports: 06/21/2012
Number of Days to Update: 13

Source: Department of Environment & Conservation
Telephone: 615-253-2245
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Varies

AIRS: Listing of Permitted Sources
A listing of permitted sources issued by the Division of Air Pollution Control.

Date of Government Version: 09/13/2012
Date Data Arrived at EDR: 09/13/2012
Date Made Active in Reports: 10/12/2012
Number of Days to Update: 29

Source: Department of Environment & Conservation
Telephone: 615-532-0545
Last EDR Contact: 02/07/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Varies

INDIAN RESERV: Indian Reservations
This map layer portrays Indian administered lands of the United States that have any area equal to or greater than 640 acres.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 12/08/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 34

Source: USGS
Telephone: 202-208-3710
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Semi-Annually

SCRD DRYCLEANERS: State Coalition for Remediation of Drycleaners Listing
The State Coalition for Remediation of Drycleaners was established in 1998, with support from the U.S. EPA Office of Superfund Remediation and Technology Innovation. It is comprised of representatives of states with established drycleaner remediation programs. Currently the member states are Alabama, Connecticut, Florida, Illinois, Kansas, Minnesota, Missouri, North Carolina, Oregon, South Carolina, Tennessee, Texas, and Wisconsin.

Date of Government Version: 03/07/2011
Date Data Arrived at EDR: 03/09/2011
Date Made Active in Reports: 05/02/2011
Number of Days to Update: 54

Source: Environmental Protection Agency
Telephone: 615-532-8599
Last EDR Contact: 01/21/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Varies

US AIRS MINOR: Air Facility System Data
A listing of minor source facilities.

Date of Government Version: 01/18/2012
Date Data Arrived at EDR: 01/27/2012
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 34

Source: EPA
Telephone: 202-564-5962
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

GOVERNMENT RECORDS SEARCHED / DATA CURRENCY TRACKING

PRP: Potentially Responsible Parties
A listing of verified Potentially Responsible Parties

Date of Government Version: 10/01/2012
Date Data Arrived at EDR: 10/04/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 32

Source: EPA
Telephone: 202-564-6023
Last EDR Contact: 01/03/2013
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Quarterly

FEDLAND: Federal and Indian Lands
Federally and Indian administrated lands of the United States. Lands included are administrated by: Army Corps of Engineers, Bureau of Reclamation, National Wild and Scenic River, National Wildlife Refuge, Public Domain Land, Wilderness, Wilderness Study Area, Wildlife Management Area, Bureau of Indian Affairs, Bureau of Land Management, Department of Justice, Forest Service, Fish and Wildlife Service, National Park Service.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 02/06/2006
Date Made Active in Reports: 01/11/2007
Number of Days to Update: 339

Source: U.S. Geological Survey
Telephone: 888-275-8747
Last EDR Contact: 01/17/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: N/A

US AIRS (AFS): Aerometric Information Retrieval System Facility Subsystem (AFS)
The database is a sub-system of Aerometric Information Retrieval System (AIRS). AFS contains compliance data on air pollution point sources regulated by the U.S. EPA and/or state and local air regulatory agencies. This information comes from source reports by various stationary sources of air pollution, such as electric power plants, steel mills, factories, and universities, and provides information about the air pollutants they produce. Action, air program, air program pollutant, and general level plant data. It is used to track emissions and compliance data from industrial plants.

Date of Government Version: 01/18/2012
Date Data Arrived at EDR: 01/27/2012
Date Made Active in Reports: 03/01/2012
Number of Days to Update: 34

Source: EPA
Telephone: 202-564-5962
Last EDR Contact: 12/28/2012
Next Scheduled EDR Contact: 04/15/2013
Data Release Frequency: Annually

2020 COR ACTION: 2020 Corrective Action Program List
The EPA has set ambitious goals for the RCRA Corrective Action program by creating the 2020 Corrective Action Universe. This RCRA cleanup baseline includes facilities expected to need corrective action. The 2020 universe contains a wide variety of sites. Some properties are heavily contaminated while others were contaminated but have since been cleaned up. Still others have not been fully investigated yet, and may require little or no remediation. Inclusion in the 2020 Universe does not necessarily imply failure on the part of a facility to meet its RCRA obligations.

Date of Government Version: 11/11/2011
Date Data Arrived at EDR: 05/18/2012
Date Made Active in Reports: 05/25/2012
Number of Days to Update: 7

Source: Environmental Protection Agency
Telephone: 703-308-4044
Last EDR Contact: 08/16/2012
Next Scheduled EDR Contact: 11/26/2012
Data Release Frequency: Varies

COAL ASH EPA: Coal Combustion Residues Surface Impoundments List
A listing of coal combustion residues surface impoundments with high hazard potential ratings.

Date of Government Version: 08/17/2010
Date Data Arrived at EDR: 01/03/2011
Date Made Active in Reports: 03/21/2011
Number of Days to Update: 77

Source: Environmental Protection Agency
Telephone: N/A
Last EDR Contact: 12/11/2012
Next Scheduled EDR Contact: 03/25/2013
Data Release Frequency: Varies

EPA WATCH LIST: EPA WATCH LIST
EPA maintains a "Watch List" to facilitate dialogue between EPA, state and local environmental agencies on enforcement matters relating to facilities with alleged violations identified as either significant or high priority. Being on the Watch List does not mean that the facility has actually violated the law only that an investigation by EPA or a state or local environmental agency has led those organizations to allege that an unproven violation has in fact occurred. Being on the Watch List does not represent a higher level of concern regarding the alleged violations that were detected, but instead indicates cases requiring additional dialogue between EPA, state and local agencies - primarily because of the length of time the alleged violation has gone unaddressed or unresolved.

Date of Government Version: 07/31/2012
Date Data Arrived at EDR: 08/13/2012
Date Made Active in Reports: 09/18/2012
Number of Days to Update: 36

Source: Environmental Protection Agency
Telephone: 617-520-3000
Last EDR Contact: 02/12/2013
Next Scheduled EDR Contact: 05/27/2013
Data Release Frequency: Quarterly

US FIN ASSUR: Financial Assurance Information
All owners and operators of facilities that treat, store, or dispose of hazardous waste are required to provide proof that they will have sufficient funds to pay for the clean up, closure, and post-closure care of their facilities.

Date of Government Version: 08/20/2012
Date Data Arrived at EDR: 08/28/2012
Date Made Active in Reports: 11/05/2012
Number of Days to Update: 69

Source: Environmental Protection Agency
Telephone: 202-566-1917
Last EDR Contact: 11/16/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Quarterly

PCB TRANSFORMER: PCB Transformer Registration Database
The database of PCB transformer registrations that includes all PCB registration submittals.

Date of Government Version: 02/01/2011
Date Data Arrived at EDR: 10/19/2011
Date Made Active in Reports: 01/10/2012
Number of Days to Update: 83

Source: Environmental Protection Agency
Telephone: 202-566-0517
Last EDR Contact: 02/01/2013
Next Scheduled EDR Contact: 05/13/2013
Data Release Frequency: Varies

COAL ASH DOE: Sleam-Electric Plan Operation Data
A listing of power plants that store ash in surface ponds.

Date of Government Version: 12/31/2005
Date Data Arrived at EDR: 08/07/2009
Date Made Active in Reports: 10/22/2009
Number of Days to Update: 76

Source: Department of Energy
Telephone: 202-586-8719
Last EDR Contact: 01/15/2013
Next Scheduled EDR Contact: 04/29/2013
Data Release Frequency: Varies

EDR HIGH RISK HISTORICAL RECORDS

EDR Exclusive Records

EDR MGP: EDR Proprietary Manufactured Gas Plants
The EDR Proprietary Manufactured Gas Plant Database includes records of coal gas plants (manufactured gas plants) compiled by EDR's researchers. Manufactured gas sites were used in the United States from the 1800's to 1950's to produce a gas that could be distributed and used as fuel. These plants used whale oil, rosin, coal, or a mixture of coal, oil, and water that also produced a significant amount of waste. Many of the byproducts of the gas production, such as coal tar (oily waste containing volatile and non-volatile chemicals), sludges, oils and other compounds are potentially hazardous to human health and the environment. The byproduct from this process was frequently disposed of directly at the plant site and can remain or spread slowly, serving as a continuous source of soil and groundwater contamination.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: No Update Planned

EDR US Hist Auto Stat: EDR Exclusive Historic Gas Stations
EDR has searched selected national collections of business directories and has collected listings of potential gas station/filling station/service station sites that were available to EDR researchers. EDR's review was limited to those categories of sources that might, in EDR's opinion, include gas station/filling station/service station establishments. The categories reviewed included, but were not limited to gas, gas station, gasoline station, filling station, auto, automobile repair, auto service station, service station, etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns, but may not show up in current government records searches.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR US Hist Cleaners: EDR Exclusive Historic Dry Cleaners

EDR has searched selected national collections of business directories and has collected listings of potential dry cleaner sites that were available to EDR researchers. EDR's review was limited to those categories of sources that might, in EDR's opinion, include dry cleaning establishments. The categories reviewed included, but were not limited to dry cleaners, cleaners, laundry, laundromat, cleaning/laundry, wash & dry etc. This database falls within a category of information EDR classifies as "High Risk Historical Records", or HRHR. EDR's HRHR effort presents unique and sometimes proprietary data about past sites and operations that typically create environmental concerns, but may not show up in current government records searches.

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: EDR, Inc.
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR US Hist Auto Stat: EDR Proprietary Historic Gas Stations - Cole

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: N/A
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

EDR US Hist Cleaners: EDR Proprietary Historic Dry Cleaners - Cole

Date of Government Version: N/A
Date Data Arrived at EDR: N/A
Date Made Active in Reports: N/A
Number of Days to Update: N/A

Source: N/A
Telephone: N/A
Last EDR Contact: N/A
Next Scheduled EDR Contact: N/A
Data Release Frequency: Varies

OTHER DATABASE(S)

Depending on the geographic area covered by this report, the data provided in these specialty databases may or may not be complete. For example, the existence of wetlands information data in a specific report does not mean that all wetlands in the area covered by the report are included. Moreover, the absence of any reported wetlands information does not necessarily mean that wetlands do not exist in the area covered by the report.

CT MANIFEST: Hazardous Waste Manifest Data

Facility and manifest data. Manifest is a document that lists and tracks hazardous waste from the generator through transporters to a tsd facility.

Date of Government Version: 11/19/2012
Date Data Arrived at EDR: 11/19/2012
Date Made Active in Reports: 01/03/2013
Number of Days to Update: 45

Source: Department of Energy & Environmental Protection
Telephone: 860-424-3375
Last EDR Contact: 11/19/2012
Next Scheduled EDR Contact: 03/04/2013
Data Release Frequency: Annually

NY MANIFEST: Facility and Manifest Data

Manifest is a document that lists and tracks hazardous waste from the generator through transporters to a TSD facility.

TAWC_RESP_CAPD_1DR_000579

Date of Government Version: 11/01/2012
Date Data Arrived at EDR: 11/07/2012
Date Made Active in Reports: 12/11/2012
Number of Days to Update: 34

Source: Department of Environmental Conservation
Telephone: 518-402-8651
Last EDR Contact: 02/07/2013
Next Scheduled EDR Contact: 05/20/2013
Data Release Frequency: Annually

PA MANIFEST: Manifest Information
Hazardous waste manifest information.

Date of Government Version: 12/31/2011
Date Data Arrived at EDR: 07/23/2012
Date Made Active in Reports: 09/18/2012
Number of Days to Update: 57

Source: Department of Environmental Protection
Telephone: 717-783-8990
Last EDR Contact: 01/21/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Annually

RI MANIFEST: Manifest information
Hazardous waste manifest information

Date of Government Version: 12/31/2011
Date Data Arrived at EDR: 06/22/2012
Date Made Active in Reports: 07/31/2012
Number of Days to Update: 39

Source: Department of Environmental Management
Telephone: 401-222-2797
Last EDR Contact: 11/26/2012
Next Scheduled EDR Contact: 03/11/2013
Data Release Frequency: Annually

VT MANIFEST: Hazardous Waste Manifest Data
Hazardous waste manifest information.

Date of Government Version: 11/16/2012
Date Data Arrived at EDR: 11/29/2012
Date Made Active in Reports: 01/16/2013
Number of Days to Update: 48

Source: Department of Environmental Conservation
Telephone: 802-241-3443
Last EDR Contact: 01/21/2013
Next Scheduled EDR Contact: 05/06/2013
Data Release Frequency: Annually

WI MANIFEST: Manifest Information
Hazardous waste manifest information.

Date of Government Version: 12/31/2011
Date Data Arrived at EDR: 07/19/2012
Date Made Active in Reports: 09/27/2012
Number of Days to Update: 70

Source: Department of Natural Resources
Telephone: N/A
Last EDR Contact: 12/13/2012
Next Scheduled EDR Contact: 04/01/2013
Data Release Frequency: Annually

Oil/Gas Pipelines: This data was obtained by EDR from the USGS in 1994. It is referred to by USGS as GeoData Digital Line Graphs from 1:100,000-Scale Maps. It was extracted from the transportation category including some oil, but primarily gas pipelines.

Electric Power Transmission Line Data
Source: Rextag Strategies Corp.
Telephone: (281) 769-2247
U.S. Electric Transmission and Power Plants Systems Digital GIS Data

Sensitive Receptors: There are individuals deemed sensitive receptors due to their fragile immune systems and special sensitivity to environmental discharges. These sensitive receptors typically include the elderly, the sick, and children. While the location of all sensitive receptors cannot be determined, EDR indicates those buildings and facilities - schools, daycares, hospitals, medical centers, and nursing homes - where individuals who are sensitive receptors are likely to be located.

AHA Hospitals:
Source: American Hospital Association, Inc.
Telephone: 312-280-5991
The database includes a listing of hospitals based on the American Hospital Association's annual survey of hospitals.

Medical Centers: Provider of Services Listing
Source: Centers for Medicare & Medicaid Services
Telephone: 410-786-3000
A listing of hospitals with Medicare provider number, produced by Centers of Medicare & Medicaid Services, a federal agency within the U.S. Department of Health and Human Services.

Nursing Homes
Source: National Institutes of Health
Telephone: 301-594-6248
Information on Medicare and Medicaid certified nursing homes in the United States.

Public Schools
Source: National Center for Education Statistics
Telephone: 202-502-7300
The National Center for Education Statistics' primary database on elementary and secondary public education in the United States. It is a comprehensive, annual, national statistical database of all public elementary and secondary schools and school districts, which contains data that are comparable across all states.

Private Schools
Source: National Center for Education Statistics
Telephone: 202-502-7300
The National Center for Education Statistics' primary database on private school locations in the United States.

Daycare Centers: Child Care Listing
Source: Department Of Human Services
Telephone: 615-313-4778

Flood Zone Data: This data, available in select counties across the country, was obtained by EDR in 2003 & 2011 from the Federal Emergency Management Agency (FEMA). Data depicts 100-year and 500-year flood zones as defined by FEMA.

NWI: National Wetlands Inventory. This data, available in select counties across the country, was obtained by EDR in 2002 and 2005 from the U.S. Fish and Wildlife Service.

State Wetlands Data: Wetlands Inventory
Source: Tennessee Spatial Data Server
Telephone: 931-528-6481

Tennesee Lust TDEC: In 1998 EDR reviewed technical reports, phase II reports and phase II report equivalents held by the Tennessee Department of Environment and Conservation and recorded data on leaking underground storage tanks in Davidson, Knox, and Shelby counties.

Scanned Digital USGS 7.5' Topographic Map (DRG)
Source: United States Geologic Survey
A digital raster graphic (DRG) is a scanned image of a U.S. Geological Survey topographic map. The map images are made by scanning published paper maps on high-resolution scanners. The raster image is georeferenced and fit to the Universal Transverse Mercator (UTM) projection.

STREET AND ADDRESS INFORMATION

© 2010 Tele Atlas North America, Inc. All rights reserved. This material is proprietary and the subject of copyright protection and other intellectual property rights owned by or licensed to Tele Atlas North America, Inc. The use of this material is subject to the terms of a license agreement. You will be held liable for any unauthorized copying or disclosure of this material.

GEOCHECK®- PHYSICAL SETTING SOURCE ADDENDUM

TARGET PROPERTY ADDRESS

WHITWELL TREATMENT
600 N CEDAR ST
WHITWELL, TN 37397

TARGET PROPERTY COORDINATES

Latitude (North):	35.1995 - 35° 11' 58.20"
Longitude (West):	85.5087 - 85° 30' 31.32"
Universal Tranverse Mercator:	Zone 16
UTM X (Meters):	635760.8
UTM Y (Meters):	3895987.5
Elevation:	866 ft. above sea level

USGS TOPOGRAPHIC MAP

Target Property Map:	35085-B5 WHITWELL, TN
Most Recent Revision:	1982
East Map:	35085-B4 KETNER GAP, TN
Most Recent Revision:	1976

EDR's GeoCheck Physical Setting Source Addendum is provided to assist the environmental professional in forming an opinion about the impact of potential contaminant migration.

Assessment of the impact of contaminant migration generally has two principal investigative components:

1. Groundwater flow direction, and
2. Groundwater flow velocity.

Groundwater flow direction may be impacted by surface topography, hydrology, hydrogeology, characteristics of the soil, and nearby wells. Groundwater flow velocity is generally impacted by the nature of the geologic strata.

TAWC_RESP_CAPD_1DR_000582

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

7. Provide a copy of all workpapers of the parties in support of the acquisition.

RESPONSE:

TAWC objects to this data request on the grounds that it calls for information that may be protected by the Attorney-Client Privilege and/or the Work-Product Doctrine. Additionally, TAWC objects to this data request because it is vague, ambiguous and potentially overbroad and unduly burdensome. The term "workpapers" is not defined and could theoretically include numerous documents that are neither relevant to the proposed purchase nor reasonably calculated to lead to the discovery of admissible evidence.

Notwithstanding the foregoing objection, TAWC is preparing a response to this data request and will provide such separately in a digital format. TAWC considers the requested information to be confidential and, therefore, will file its response under seal with the Authority.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Kevin Rogers

8. Refer to TAWC's response to TRA Data Request # 5. Please provide an analysis of the anticipated capital expenditures beyond the initial purchase price that will be necessary for TAWC to provide an adequate water supply to Whitwell for the next 10 years, including the basis of TAWC's current estimate of $5 million in the first five years of its ownership.

RESPONSE:

TAWC considers the information requested by the data response to be confidential. Thus it will file its response to the request under seal with the Authority.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

9. Provide a copy of TAWC's anticipated journal entry to acquire the Whitwell system showing the detailed plant transactions (including any supporting asset and depreciation schedules) and the TAWC current approved depreciation rates that will be applied to each plant account.

RESPONSE:

See worksheet provided in the response to CAPD's Data Request #5, TAWC's response to CAPD's Data Request #16, and TAWC's response to TRA's Data Request #9.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

10. Provide a schedule showing any ongoing incremental costs that TAWC expects to incur after the acquisition closes.

RESPONSE:

TAWC anticipates incurring only those incremental costs associated with the shared services portion of the affiliated services agreement previously approved by the Authority. TAWC estimates the annual expenditure to be $190,026 ($69/customer x 2,754 customers). This allocation should benefit existing TAWC customers as costs will be spread over a larger customer base, thus lowering the cost per customer for all within the allocation. In addition, the cost per customer calculation is based on the actual customer count for the preceding calendar year. Therefore, TAWC will not experience the full impact of shared service costs until 2014.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Kevin Rogers

11. Refer to Article 6.12 of the Asset Purchase Agreement. Does TAWC intend to hire any incremental employees to maintain the Whitwell water system? If so, provide a forecast of the wages and associated employee benefit costs.

RESPONSE:

TAWC anticipates hiring current Whitwell employees to operate the Whitwell water system and work in the Suck Creek and Lone Oak operations. The operations of these three systems will be combined into a new district that will be known as the Sequatchie County District of TAWC. TAWC considers as the proposed wage information for these employees to be confidential information, which will be provided to the Authority under seal.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

12. Provide a comparison of Whitwell's and TAWC's current rates and rate structure including miscellaneous fees and charges.

RESPONSE:

Below is a comparison of residential customer rates assuming a 5/8-inch meter. All other Whitwell miscellaneous fees and charges are included in Exhibit E of the TAWC'S Petition.

Monthly Usage Gallons	Monthly Usage Cubic Feet	Whitwell Inside City	Whitewell Outside City	TAW Chattanooga	TAW Suck Creek
0	0	$20.45	$23.37	$13.96	$30.60
500	67	$20.45	$23.37	$14.14	$30.60
1,000	133	$20.45	$23.37	$14.32	$30.60
1,500	200	$20.45	$23.37	$14.49	$30.62
2,000	267	$20.45	$23.37	$14.67	$33.66
2,500	333	$22.85	$26.31	$14.85	$36.70
3,000	400	$25.25	$29.24	$15.03	$39.73
3,500	467	$27.65	$32.18	$17.85	$42.77
4,000	533	$30.05	$35.11	$20.67	$45.81
4,500	600	$32.33	$37.77	$23.49	$48.84
5,000	667	$34.61	$40.43	$26.31	$51.88
5,500	733	$36.89	$43.09	$29.13	$54.92
6,000	800	$39.17	$45.75	$31.95	$57.95
6,500	867	$41.27	$47.94	$34.77	$60.99
7,000	933	$43.36	$50.12	$37.59	$64.03
7,500	1,000	$45.46	$52.31	$40.41	$67.06
8,000	1,067	$47.55	$54.49	$43.23	$70.10
8,500	1,133	$49.65	$56.68	$46.05	$73.14
9,000	1,200	$51.74	$58.86	$48.87	$76.17
9,500	1,267	$53.84	$61.05	$51.69	$76.28
10,000	1,333	$55.93	$63.23	$54.51	$78.56

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

13. Provide a schedule showing the number of customers by customer classification for the Whitwell Water System and any expected growth for the first five years.

RESPONSE:

Whitwell does not maintain a separate customer classification. Thus, they consider all customers as residential. As of the November 2011 billing schedule, Whitwell had 2,754 active customer accounts. TAWC anticipates adding 21 customers per year over the first five years after closing.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Kevin Rogers

14. Describe how TAWC intends to secure adequate water supplies to service Whitwell. Specifically refer to Section 3.19 of the Asset Purchase Agreement and TAWC's response to TRA Data Request #8 and describe the additional water supplies that TAWC intends to acquire from the City of Dunlap and at what cost.

RESPONSE:

TAWC intends to perform leak detection and reduction of non-revenue water to address some of the short-term issues as outlined in TAWC's engineering study. TAWC will also improve plant and system operations that will provide better flows and pressures. Following the Comprehensive Planning Study in 2014, TAWC will make needed or, proposed improvements in the distribution system, treatment plant, and source of supply as determined and or needed. Moreover, TAWC has negotiated an agreement with the Town of Dunlap for the possibility of a future connection for emergency needs. This would provide an emergency supply for Whitwell, or Dunlap, as may be needed in the future.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Kevin Rogers

15. Does TAWC intend to physically interconnect its existing distribution system to the Whitwell system? If so, describe how and when this interconnection would take place and at what cost.

RESPONSE:

TAWC has no plans at this time to connect the Whitwell system to that of TAWC's Chattanooga system.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

16. Provide a breakdown of the costs listed in TAWC's response to TRA Data Request #2, including the source, amount (actual if already incurred; estimated if anticipated), and specific purpose for the cost (e.g., title searches).

RESPONSE:

The following costs have been incurred to date.

Source & Purpose	Amount
Tennessee Valley Surveying	
Title Work	$ 2,100.00
TAWC	
Records Search	13.70
Baker, Donelson, Bearman & Caldwell	
Document Prep, Due Diligence, Advice, Title Work	33,356.40
American Water Works Service Co.	
Document Prep, Due Diligence, TRA Filing	16,155.02
Total	$51,625.12

The following costs are estimated through the closing.

Baker, Donelson, Bearman & Caldwell	
Document Prep, Due Diligence, Advice, Title Work	5,000.00
American Water Works Service Co.	
Document Review, Due Diligence, TRA Filing	10,000.00
Total	$15,000.00

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

17. Provide a calculation of the dilutive effect on the consolidated net income of TAWC using assumptions as if all items set forth in the *Joint Petition* are approved without adjustment.

RESPONSE:

The forecasted financial statements provided in response to CAPD's Data Request #3 assume no adjustments will be made to the original filing. As a result, TAWC expects the Whitwell acquisition to be accretive during the first two years of operation and marginally dilutive in year 3. This assumption does not contemplate higher customer growth (greater than 21 customers per year) should TAWC manage to solve the source of supply and water-loss challenges within the Whitwell system.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

18. Refer to paragraph (6) on page 10 of the *Joint Petition*. Provide a comparison of the current depreciation rates and the proposed depreciation rates for each asset in the schedule requested in Data Request # 18.

RESPONSE:

See the worksheet provided in response to CAPD's Data Request #5.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

19. Refer to sub-section 3.7(d) of the Asset Purchase Agreement. Please provide a schedule of the assets that are leased, including the identity of the lessor, the start and termination dates of the lease term, the lease payments, and any applicable interest rates.

RESPONSE:

TAWC has determined that no leased assets will transfer to TAWC.

TENNESSEE AMERICAN WATER COMPANY
DOCKET NO. 12-00157
REQUEST FROM THE TENNESSEE REGULATORY AUTHORITY

Responsible Witness: Dan Bickerton

20. Refer to sub-section 2.3(a) of the Asset Purchase Agreement. Please provide a schedule of the Assumed Contract Liabilities, including the identity of the creditor, the start and termination dates of the liability, the payment schedule, and any applicable interest rates.

RESPONSE:

TAWC has determined that no assumed contract liabilities exist associated with this asset-acquisition proposal.

Respectfully submitted,

BUTLER, SNOW, O'MARA, STEVENS & CANNADA, PLLC

By: Junaid Odubeko

Melvin J. Malone
Junaid Odubeko
1200 One Nashville Place
150 Fourth Avenue North
Nashville, TN 37219-2433
(615) 503-9100 (Office Telephone)
(615) 503-9101 (Facsimile)
melvin.malone@butlersnow.com
junaid.odubeko@butlersnow.com

Counsel for Tennessee-American Water Company

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via hand delivery to the following this 12th day of March 2013.

Cynthia Kinzer
Charlena Aumiller
Consumer Advocate and Protection Division
Office of the Attorney General
P.O. Box 20207
Nashville, TN 37202

Junaid Odubeko