TENNESSEE CITY MANAGEMENT
ASSOCIATION

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2021
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<td>14</td>
</tr>
</tbody>
</table>
INDEPENDENT AUDITOR'S REPORT

Board of Directors
Tennessee City Management Association
Columbia, Tennessee

Opinion

We have audited the accompanying financial statements of Tennessee City Management Association (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tennessee City Management Association as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tennessee City Management Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tennessee City Management Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.
Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

Exercise professional judgment and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tennessee City Management Association's internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Tennessee City Management Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.
Supplementary Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of budget compared to actual on page is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates 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.

Bellenfant, PLLC

Nashville, Tennessee
7/21/2021
# TENNESSEE CITY MANAGEMENT ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

**JUNE 30, 2021**

### ASSETS

**CURRENT ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$444,529</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>444,529</td>
</tr>
<tr>
<td>Total Assets</td>
<td>$444,529</td>
</tr>
</tbody>
</table>

### LIABILITIES AND NET ASSETS

**CURRENT LIABILITIES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$1,411</td>
</tr>
<tr>
<td>Payroll Taxes Payable</td>
<td>1,103</td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td>2,514</td>
</tr>
</tbody>
</table>

**NET ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Assets Without Donor Restrictions</td>
<td>442,015</td>
</tr>
<tr>
<td>Total Net Assets</td>
<td>$444,529</td>
</tr>
</tbody>
</table>

The independent auditor's report and accompanying notes are an integral part of these statements.
# TENNESSEE CITY MANAGEMENT ASSOCIATION

## STATEMENT OF ACTIVITIES

### FOR THE YEAR ENDED JUNE 30, 2021

<table>
<thead>
<tr>
<th>Revenues</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Association Sponsorships</td>
<td>$68,250</td>
</tr>
<tr>
<td>Registration Fees</td>
<td>$54,100</td>
</tr>
<tr>
<td>Membership Dues</td>
<td>$36,893</td>
</tr>
<tr>
<td>Social Events</td>
<td>$6,826</td>
</tr>
<tr>
<td>Donations</td>
<td>$5</td>
</tr>
<tr>
<td>Interest</td>
<td>$633</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>166,707</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Services</td>
<td>$123,334</td>
</tr>
<tr>
<td>Management and General</td>
<td>$7,157</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>130,491</strong></td>
</tr>
</tbody>
</table>

Change in Net Assets   $36,216  
Net Assets, July 1, 2020 $405,799  
Net Assets, June 30, 2021 $442,015

The independent auditor's report and accompanying notes are an integral part of these statements.
<table>
<thead>
<tr>
<th>Membership Expenses</th>
<th>Program Services</th>
<th>Management and General</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Director Compensation</td>
<td>45,004</td>
<td>5,000</td>
<td>50,004</td>
</tr>
<tr>
<td>Payroll Taxes</td>
<td>3,613</td>
<td>401</td>
<td>4,014</td>
</tr>
<tr>
<td>Executive Director Reimbursable Expenses</td>
<td>1,665</td>
<td>185</td>
<td>1,850</td>
</tr>
<tr>
<td>Accounting Service</td>
<td>1,669</td>
<td>185</td>
<td>1,854</td>
</tr>
<tr>
<td>Audit</td>
<td>2,700</td>
<td>300</td>
<td>3,000</td>
</tr>
<tr>
<td>Liability Insurance</td>
<td>2,120</td>
<td>235</td>
<td>2,355</td>
</tr>
<tr>
<td>Member Benefits</td>
<td>1,200</td>
<td>-</td>
<td>1,200</td>
</tr>
<tr>
<td>ICMA Fund</td>
<td>1,000</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>ICMA Partnership Agreement</td>
<td>1,000</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>Website</td>
<td>3,508</td>
<td>390</td>
<td>3,898</td>
</tr>
<tr>
<td>Processing Fees</td>
<td>3,287</td>
<td>365</td>
<td>3,652</td>
</tr>
<tr>
<td>Awards</td>
<td>150</td>
<td>-</td>
<td>150</td>
</tr>
<tr>
<td>Printing and Postage</td>
<td>31</td>
<td>4</td>
<td>35</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>511</td>
<td>57</td>
<td>569</td>
</tr>
<tr>
<td>Other</td>
<td>292</td>
<td>33</td>
<td>325</td>
</tr>
<tr>
<td>Bank Charges &amp; Fees</td>
<td>13</td>
<td>2</td>
<td>15</td>
</tr>
<tr>
<td>Conference Expense</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meeting Room/Hotel Rental</td>
<td>5,255</td>
<td>-</td>
<td>5,255</td>
</tr>
<tr>
<td>Meals</td>
<td>26,308</td>
<td>-</td>
<td>26,308</td>
</tr>
<tr>
<td>Speakers</td>
<td>1,000</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>Audio Visual</td>
<td>13,640</td>
<td>-</td>
<td>13,640</td>
</tr>
<tr>
<td>Social Events</td>
<td>7,326</td>
<td>-</td>
<td>7,326</td>
</tr>
<tr>
<td>Supplies/Services</td>
<td>2,041</td>
<td>-</td>
<td>2,041</td>
</tr>
</tbody>
</table>

Total Expenses                                           | $ 123,334        | $ 7,157                | $ 130,491 |

The independent auditor's report and accompanying notes are an integral part of these statements.
CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets $ 36,216

Adjustments to reconcile change in net assets to net cash provided (used) by operations

Increase (Decrease) in Accounts Payable 1,314
Increase (Decrease) in Payroll Taxes Payable (4)

Net Cash Provided (Used) by Operating Activities 37,526

Cash and Cash Equivalents, July 1, 2020 407,003

Cash and Cash Equivalents, June 30, 2021 $ 444,529

The independent auditor's report and accompanying notes are an integral part of these statements.
1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Organization and Purpose

The Tennessee City Management Association ("the Association") was chartered as a nonprofit corporation under the laws of the State of Tennessee on March 18, 1998. Its purpose is to serve and increase the proficiency of city managers and other local administrators, and to strengthen the quality of local government through professional management.

Basis of Accounting

Tennessee City Management Association prepares its financial statements and maintains its financial and accounting records on the accrual basis of accounting. Revenues are generally recognized when earned and expenses are generally recorded when incurred.

Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Presentation of Financial Statements of Not-for-Profit Organizations. Under the FASB Accounting Standards Codification, the Association is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions.

Net assets with donor restrictions - These are net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Association and/or the passage of time. This classification also includes net assets subject to donor-imposed stipulations that may be maintained permanently by the Association. Generally, donors of these assets permit the Association to use all or part of the income earned for general or specific purposes. The Association had no net assets with donor restrictions as of June 30, 2021.

Net assets without donor restrictions - These are net assets that are not subject to donor-imposed stipulations. The Association had $442,015 of net assets without donor restrictions as of June 30, 2021.

Cash and Cash Equivalents

The Association considers all highly liquid investments with a maturity of three months or fewer to be cash equivalents.
1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

   Income Taxes

   The Association is exempt from federal income taxes under Section 501(c)(6) of the Internal
   Revenue Code. Accordingly, no provision for income taxes has been made.

   The Association has evaluated its tax positions in accordance with the Codification Standard relating
   to Accounting for Uncertainty in Income Taxes. The Association believes that it has taken no
   uncertain tax positions.

   The Association files a U.S. Federal Form 990-Return of Organization Exempt from Income Tax.

   The Organization's returns for the years prior to fiscal year 2017 are no longer open for examination.

   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.

2. DONATED SERVICES

   Officers, members of the Board of Directors, and other members of the Association have assisted the
   Association in the accomplishment of its goals and objectives by the donation of their time and
   services. No amounts have been reflected in the financial statements as it was not practicable to
   determine the valuation of such services to the Association, and the Association exercises no
   significant control over the major elements of donated services.

3. AVAILABILITY OF FINANCIAL ASSETS

   The following reflects the Association's financial assets as of June 30, 2021, reduced by amounts not
   available for general use because of contractual or donor-imposed restrictions within one year of the
   balance sheet date:

   Financial assets, at year-end $ 444,529
   Less: assets unavailable for general expenditures (75,857)

   Financial assets available to meet cash needs for
   general expenditures within one year $ 368,672
3. AVAILABILITY OF FINANCIAL ASSETS (CONTINUED)

There is an adequate amount of financial assets available as of June 30, 2021. The Association effectively manages its liquid available resources to meet cash needs for general expenditures within one year of the balance sheet date.

4. SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 21, 2021 which is the date the financial statements were available to be issued.
SUPPLEMENTARY INFORMATION
### TENNESSEE CITY MANAGEMENT ASSOCIATION

**SCHEDULE OF BUDGET COMPARED TO ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2021**

<table>
<thead>
<tr>
<th></th>
<th>Actual</th>
<th>Budget</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Favorable</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(Unfavorable)</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Association Sponsorships</td>
<td>$68,250</td>
<td>$84,000</td>
<td>($15,750)</td>
</tr>
<tr>
<td>Registration Fees</td>
<td>54,100</td>
<td>51,000</td>
<td>3,100</td>
</tr>
<tr>
<td>Membership Dues</td>
<td>36,893</td>
<td>35,000</td>
<td>1,893</td>
</tr>
<tr>
<td>Social Events</td>
<td>6,826</td>
<td>10,000</td>
<td>(3,174)</td>
</tr>
<tr>
<td>Donations</td>
<td>5</td>
<td>10</td>
<td>(5)</td>
</tr>
<tr>
<td>Interest</td>
<td>633</td>
<td>1,800</td>
<td>(1,167)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>2,000</td>
<td>(2,000)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>166,707</td>
<td>183,810</td>
<td>(17,103)</td>
</tr>
<tr>
<td><strong>Conference Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meals</td>
<td>26,308</td>
<td>28,000</td>
<td>1,692</td>
</tr>
<tr>
<td>Hotel Rental</td>
<td>5,255</td>
<td>2,500</td>
<td>(2,755)</td>
</tr>
<tr>
<td>Audio Visual</td>
<td>13,640</td>
<td>7,000</td>
<td>(6,640)</td>
</tr>
<tr>
<td>Social Events</td>
<td>7,326</td>
<td>12,000</td>
<td>4,674</td>
</tr>
<tr>
<td>Supplies</td>
<td>2,041</td>
<td>1,500</td>
<td>(541)</td>
</tr>
<tr>
<td>Speakers</td>
<td>1,000</td>
<td>6,000</td>
<td>5,000</td>
</tr>
<tr>
<td><strong>Total Conference Expenses</strong></td>
<td>55,570</td>
<td>57,000</td>
<td>1,430</td>
</tr>
<tr>
<td><strong>Membership Expenses</strong></td>
<td></td>
<td></td>
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<tr>
<td>Executive Director Compensation</td>
<td>50,004</td>
<td>50,004</td>
<td>-</td>
</tr>
<tr>
<td>Payroll Taxes</td>
<td>4,014</td>
<td>4,000</td>
<td>(14)</td>
</tr>
<tr>
<td>Executive Director Reimbursable Expenses</td>
<td>1,850</td>
<td>4,600</td>
<td>2,750</td>
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<tr>
<td>Accounting Service</td>
<td>1,854</td>
<td>1,750</td>
<td>(104)</td>
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<tr>
<td>Audit</td>
<td>3,000</td>
<td>3,000</td>
<td>-</td>
</tr>
<tr>
<td>Liability Insurance</td>
<td>2,355</td>
<td>2,400</td>
<td>45</td>
</tr>
<tr>
<td>Member Benefits</td>
<td>1,200</td>
<td>-</td>
<td>(1,200)</td>
</tr>
<tr>
<td>ICMA Conference Reception</td>
<td>-</td>
<td>3,800</td>
<td>3,800</td>
</tr>
<tr>
<td>ICMA Fund</td>
<td>1,000</td>
<td>1,000</td>
<td>-</td>
</tr>
<tr>
<td>ICMA Partnership Agreement</td>
<td>1,000</td>
<td>-</td>
<td>(1,000)</td>
</tr>
<tr>
<td>Website</td>
<td>3,898</td>
<td>3,500</td>
<td>(398)</td>
</tr>
<tr>
<td>Processing Fees</td>
<td>3,652</td>
<td>3,600</td>
<td>(52)</td>
</tr>
<tr>
<td>Membership Expenses (Continued)</td>
<td>Actual</td>
<td>Budget</td>
<td>Variance Favorable (Unfavorable)</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>---------</td>
<td>---------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>Awards</td>
<td>150</td>
<td>525</td>
<td>375</td>
</tr>
<tr>
<td>Printing and Postage</td>
<td>35</td>
<td>100</td>
<td>65</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>569</td>
<td>400</td>
<td>(169)</td>
</tr>
<tr>
<td>Other</td>
<td>325</td>
<td>500</td>
<td>175</td>
</tr>
<tr>
<td>Public Management Fellow</td>
<td>-</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Bank Charges &amp; Fees</td>
<td>15</td>
<td>-</td>
<td>(15)</td>
</tr>
<tr>
<td>Total Membership Expenses</td>
<td>74,921</td>
<td>99,179</td>
<td>4,273</td>
</tr>
</tbody>
</table>

| 2020 ICMA Conference           |         |         |                                 |
| 2020 Conference Project Manager| -       | -       | -                               |
| Project Manager Expenses       | -       | -       | -                               |
| 2020 Conference Miscellaneous  | -       | -       | -                               |
| Total 2020 ICMA Conference     | -       | -       | -                               |

| Funding Pledge                 |         |         |                                 |
| ICMA Membership Initiative     | -       | -       | -                               |
| Saturday Night Reception       | -       | -       | -                               |
| Top Golf Event                 | -       | -       | -                               |
| 5K Run                         | -       | -       | -                               |
| Hiking                         | -       | -       | -                               |
| Sunday Opening Session/Reception| -     | -       | -                               |
| Monday Inspirational Breakfast | -     | -       | -                               |
| Conference Center Host Area   | -       | -       | -                               |
| Tuesday Evening Events         | -       | -       | -                               |
| Transportation                 | -       | -       | -                               |
| Miscellaneous                  | -       | -       | -                               |
| TCMA Monday Night Social Event | -     | -       | -                               |
| Total Funding Pledge Expenses  | -       | -       | -                               |

| Total Expenses                 | 130,491 | 156,179 | 5,703                           |

| Change in Net Assets           | $ 36,216 | $ 27,631 | $ 8,585                        |
FOR TAX YEAR 2020

TENNESSEE CITY MANAGEMENT ASSOCIATION

BELLENFANT, PLLC
9007 OVERLOOK BLVD
BRENTWOOD, TN 37027
(615) 370-8700
### Part I: Summary

1. Briefly describe the organization's mission or most significant activities:
   
   **THE ORGANIZATION PROVIDES PROFESSIONAL DEVELOPMENT OPPORTUNITIES FOR ITS MEMBERS THROUGH EDUCATIONAL CONFERENCES AND THE TIMELY TRANSFER OF KNOWLEDGE, INFORMATION, DATA AND BEST MUNICIPAL GOVERNMENT PRACTICES TO ITS MEMBERS.**

2. Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3. Number of voting members of the governing body (Part VI, line 1a) ................................................. 3

4. Number of independent voting members of the governing body (Part VI, line 1b) ............................. 6

5. Total number of individuals employed in calendar year 2020 (Part V, line 2a) ................................... 4

6. Total number of volunteers (estimate if necessary) .......................................................... 6

7a. Total unrelated business revenue from Part VIII, column (C), line 12 .................................................. $79,350

7b. Net unrelated business taxable income from Form 990-T, Part I, line 11 ........................................... 0

### Revenue

8. Contributions and grants (Part VIII, line 1h) ......................................................................................... $79,350

9. Program service revenue (Part VIII, line 2g) ....................................................................................... 58,177

10. Investment income (Part VIII, lines 3, 4, and 7d) .............................................................................. 1,523

11. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ............................................. 1,192

12. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ......................... $140,242

### Expenses

13. Grants and similar amounts paid (Part IX, column (A), lines 1-3) ...................................................... 0

14. Benefits paid to or for members (Part IX, column (A), line 4) .............................................................. 0

15. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ......................... 54,018

16a. Professional fundraising fees (Part IX, column (A), line 11e) ......................................................... 0

17. Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ............................................................ 272,911

18. Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ......................................... 326,929

19. Revenue less expenses. Subtract line 18 from line 12 ................................................................. (186,687)

### Net Assets or Fund Balances

20. Total assets (Part X, line 16) ............................................................................................................. $407,003

21. Total liabilities (Part X, line 26) ...................................................................................................... 1,204

22. Net assets or fund balances. Subtract line 21 from line 20 .............................................................. 405,799

### Part II: Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**JEFF BROUGHTON, EXECUTIVE DIRECTOR**

Signature of officer

Date

---

**JEFF BROUGHTON, CPA**

Preparer's signature

Date: 07-26-2021

Check [ ] self-employed

PTIN: XXXXXXXX

---

**BELLENFANT, PLLC**

Preparer's name

Firm's EIN

---

**9007 OVERLOOK BLVD**

Firm's address

Phone no. 615-370-8700

---

May the IRS discuss this return with the preparer shown above? [ ] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.
**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1. Briefly describe the organization's mission:

   **THE ORGANIZATION PROVIDES PROFESSIONAL DEVELOPMENT OPPORTUNITIES FOR ITS MEMBERS THROUGH EDUCATIONAL CONFERENCES AND THE TIMELY TRANSFER OF KNOWLEDGE, INFORMATION, DATA AND BEST MUNICIPAL GOVERNMENT PRACTICES TO ITS MEMBERS.**

2. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? □ Yes  X No

   If "Yes," describe these new services on Schedule O.

3. Did the organization cease conducting, or make significant changes in how it conducts, any program services? □ Yes  X No

   If "Yes," describe these changes on Schedule O.

4. Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

   **4a** (Code: _________) (Expenses $123,334 including grants of $__________) (Revenue $__________)

   **THE ORGANIZATION PROVIDES EDUCATIONAL CONFERENCES TO EMPHASIZE ISSUES OF SPECIAL INTEREST TO TENNESSEE CITY MANAGERS AND OTHER ADMINISTRATORS.**

   [Additional description]

   **4b** (Code: _________) (Expenses $__________ including grants of $__________) (Revenue $__________)

   [Additional description]

   **4c** (Code: _________) (Expenses $__________ including grants of $__________) (Revenue $__________)

   [Additional description]

   **4d** Other program services (Describe on Schedule O.)

   (Expenses $__________ including grants of $__________) (Revenue $__________)

   **4e** Total program service expenses ▶ $123,334
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A ........................................... 1 X

2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions .......................................................... 2 X

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I .................................. 3 X

4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II ....................... 4

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III .................................. 5 X

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I .................................. 6 X

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II .................................. 7 X

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III .................................. 8 X

9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV .................................. 9 X

10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V .................................. 10 X

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI .................................. 11a X

b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII .................................. 11b X

c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII .................................. 11c X

d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX .................................. 11d X

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X .................................. 11e X

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X .................................. 11f X

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII .................................. 12a X

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional .................................. 12b X

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E .................................. 13 X

14a Did the organization maintain an office, employees, or agents outside of the United States? .......................................................... 14a X

b Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? If "Yes," complete Schedule F, Parts I and IV .................................. 14b X

15 Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV .................................. 15 X

16 Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV .................................. 16 X

17 Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions .................................. 17 X

18 Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II .................................. 18 X

19 Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III .................................. 19 X

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H .................................. 20a X

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .......................................................... 20b X

21 Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II .................................. 21 X
Part IV Checklist of Required Schedules (continued)

22 Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If “Yes,” complete Schedule I, Parts I and III. 

23 Did the organization answer “Yes” to Part VII, Section A, line 3, 4, or 5 about compensation of the organization’s current and former officers, directors, trustees, key employees, and highest compensated employees? If “Yes,” complete Schedule J.

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If “Yes,” answer lines 24b through 24d and complete Schedule K. If “No,” go to line 25a.

24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?

24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?

24d Did the organization act as an “on behalf of” issuer for bonds outstanding at any time during the year?

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If “Yes,” complete Schedule L, Part I.

25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization’s prior Forms 990 or 990-EZ?

26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member or any of these persons? If “Yes,” complete Schedule L, Part II.

27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If “Yes,” complete Schedule L, Part III.

28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):

28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If “Yes,” complete Schedule L, Part IV.

28b A family member of any individual described in line 28a? If “Yes,” complete Schedule L, Part IV.

28c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If “Yes,” complete Schedule L, Part IV.

29 Did the organization receive more than $25,000 in non-cash contributions? If “Yes,” complete Schedule M.

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If “Yes,” complete Schedule M.

31 Did the organization liquidate, terminate, or dissolve and cease operations? If “Yes,” complete Schedule N, Part I.

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If “Yes,” complete Schedule N, Part II.

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If “Yes,” complete Schedule R, Part I.

34 Was the organization related to any tax-exempt or taxable entity? If “Yes,” complete Schedule R, Part II, III, or IV, and Part V, line 1.

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

35b If “Yes” to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If “Yes,” complete Schedule R, Part V, line 2.

36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If “Yes,” complete Schedule R, Part V, line 2.

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If “Yes,” complete Schedule R, Part VI.

38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 

1b Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable.

1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?
### Part V  Statements Regarding Other IRS Filings and Tax Compliance (continued)

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3a Did the organization have unrelated business gross income of $1,000 or more during the year?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; has it filed a Form 990-T for this year? If &quot;No,&quot; to line 3b, provide an explanation on Schedule O.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c If &quot;Yes&quot; to line 5a or 5b, did the organization file Form 8886-T?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Organizations that may receive deductible contributions under section 170(c).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; did the organization notify the donor of the value of the goods or services provided?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d If &quot;Yes,&quot; indicate the number of Forms 8282 filed during the year.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Sponsoring organizations maintaining donor advised funds.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Did the sponsoring organization make any taxable distributions under section 4966?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Section 501(c)(7) organizations. Enter:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Initiation fees and capital contributions included on Part VIII, line 12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11 Section 501(c)(12) organizations. Enter:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Gross income from members or shareholders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; enter the amount of tax-exempt interest received or accrued during the year.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Is the organization licensed to issue qualified health plans in more than one state?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Enter the amount of reserves on hand</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14a Did the organization receive any payments for indoor tanning services during the tax year?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; has it filed a Form 720 to report these payments? If &quot;No,&quot; provide an explanation on Schedule O.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; see instructions and file Form 4720, Schedule N.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; complete Form 4720, Schedule O.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Section A. Governing Body and Management

1a Enter the number of voting members of the governing body at the end of the tax year.  
   
   1a Yes No  
   6  

   If there are material differences in voting rights among members of the governing body, or  
   if the governing body delegated broad authority to an executive committee or similar  
   committee, explain on Schedule O.  
   
   1b Yes No  
   6  

   b Enter the number of voting members included in line 1a, above, who are independent.  

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?  
   
   2 Yes No  
   X  

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?  
   
   3 Yes No  
   X  

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  
   
   4 Yes No  
   X  

5 Did the organization become aware during the year of a significant diversion of the organization's assets?  
   
   5 Yes No  
   X  

6 Did the organization have members or stockholders?  
   
   6 Yes No  
   X  

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?  
   
   7a Yes No  
   X  

   b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?  
   
   7b Yes No  
   X  

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  

   a The governing body?  
   
   8a Yes No  
   X  

   b Each committee with authority to act on behalf of the governing body?  
   
   8b Yes No  
   X  

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.  
   
   9 Yes No  
   X  

Section B. Policies  

(This Section B requests information about policies not required by the Internal Revenue Code.)

10a Did the organization have local chapters, branches, or affiliates?  
   
   10a Yes No  
   X  

   b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, branches, and affiliates to ensure their operations are consistent with the organization's exempt purposes?  
   
   10b Yes No  
   X  

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  
   
   11a Yes No  
   X  

   b Describe in Schedule O the process, if any, used by the organization to review this Form 990.  

12a Did the organization have a written conflict of interest policy? If "No," go to line 13.  
   
   12a Yes No  
   X  

   b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  
   
   12b Yes No  
   X  

   c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.  
   
   12c Yes No  
   X  

13 Did the organization have a written whistleblower policy?  
   
   13 Yes No  
   X  

14 Did the organization have a written document retention and destruction policy?  
   
   14 Yes No  
   X  

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  

   a The organization's CEO, Executive Director, or top management official  
   
   15a Yes No  
   X  

   b Other officers or key employees of the organization  
   
   15b Yes No  
   X  

   If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).  

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  
   
   16a Yes No  
   X  

   b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?  
   
   16b Yes No  
   X  

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed  
   
   Tennessee  

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  

   X Own website  
   D Another's website  
   D Upon request  
   D Other (explain on Schedule O)  

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.  

20 State the name, address, and telephone number of the person who possesses the organization's books and records  
   
   JEFF BROUGHTON (423)754-5653, PO BOX 191, COLUMBIA, TN 38402  

EEA Form 990 (2020)
## Part VII
### Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a. Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

- [ ] Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

<table>
<thead>
<tr>
<th>(A) Name and title</th>
<th>(B) Average hours per week</th>
<th>(C) Position</th>
<th>(D) Reportable compensation from the organization (W-2/1099-MISC)</th>
<th>(E) Reportable compensation from related organizations (W-2/1099-MISC)</th>
<th>(F) Estimated amount of other compensation from the organization and related organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>JEFF BROUGHTON</strong></td>
<td>40.00</td>
<td><strong>EXECUTIVE DIRECTOR</strong></td>
<td>X</td>
<td>50,004</td>
<td>0</td>
</tr>
<tr>
<td><strong>GREG MCCLAIN</strong></td>
<td>1.00</td>
<td><strong>DIRECTOR</strong></td>
<td>X</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>DAVID SMOAK</strong></td>
<td>1.00</td>
<td><strong>DIRECTOR</strong></td>
<td>X</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>ERIC STUCKEY</strong></td>
<td>2.00</td>
<td><strong>PAST PRESIDENT</strong></td>
<td>X</td>
<td>X</td>
<td>0</td>
</tr>
<tr>
<td><strong>TRACY BAKER</strong></td>
<td>2.00</td>
<td><strong>PRESIDENT</strong></td>
<td>X</td>
<td>X</td>
<td>0</td>
</tr>
<tr>
<td><strong>TIM ELLIS</strong></td>
<td>2.00</td>
<td><strong>VICE PRESIDENT</strong></td>
<td>X</td>
<td>X</td>
<td>0</td>
</tr>
<tr>
<td><strong>KIM FOSTER</strong></td>
<td>2.00</td>
<td><strong>SECRETARY</strong></td>
<td>X</td>
<td>X</td>
<td>0</td>
</tr>
</tbody>
</table>
### Part VII

#### Section B. Independent Contractors

<table>
<thead>
<tr>
<th>(A) Name and title</th>
<th>(B) Average hours per week (list any hours for related organizations below dotted line)</th>
<th>(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)</th>
<th>(D) Reportable compensation from the organization (W-2/1099-MISC)</th>
<th>(E) Reportable compensation from related organizations (W-2/1099-MISC)</th>
<th>(F) Estimated amount of other compensation from the organization and related organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td>(15)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(16)</td>
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<td>(17)</td>
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<tr>
<td>(18)</td>
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<tr>
<td>(19)</td>
<td></td>
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<tr>
<td>(20)</td>
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<td>(21)</td>
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<td>(22)</td>
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<tr>
<td>(23)</td>
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<td></td>
<td></td>
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<tr>
<td>(24)</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(25)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**1b Subtotal** .......................... **c** Total from continuation sheets to Part VII, Section A ..........................

**d Total (add lines 1b and 1c)** .................................. **50,004**

**0 0**

**2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization**

**0**

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual ..........................

**X**

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual ..........................

**X**

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person ..........................

**X**

### Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

<table>
<thead>
<tr>
<th>(A) Name and business address</th>
<th>(B) Description of services</th>
<th>(C) Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ..........................
## Part VIII
### Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

<table>
<thead>
<tr>
<th>Contributions, Gifts, Grants and Other Similar Amounts</th>
<th>(A) Total revenue</th>
<th>(B) Related or exempt function revenue</th>
<th>(C) Unrelated business revenue</th>
<th>(D) Revenue excluded from tax under sections 512–514</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Federated campaigns</td>
<td>1a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b Membership dues</td>
<td>1b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c Fundraising events</td>
<td>1c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1d Related organizations</td>
<td>1d</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1e Government grants (contributions)</td>
<td>1e</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1f All other contributions, gifts, grants, and similar</td>
<td>1f</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>amounts not included above lines 1a-1f</td>
<td>1f</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1g Total. Add lines 1a-1f</td>
<td>1g</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2a SOCIAL EVENTS</td>
<td>900099</td>
<td>6,826</td>
<td>6,826</td>
<td></td>
</tr>
<tr>
<td>2b REGISTRATION FEES</td>
<td>900099</td>
<td>54,100</td>
<td>54,100</td>
<td></td>
</tr>
<tr>
<td>2c MEMBERSHIP DUES</td>
<td>900099</td>
<td>36,893</td>
<td>36,893</td>
<td></td>
</tr>
<tr>
<td>2d SPONSORSHIPS</td>
<td>900099</td>
<td>68,250</td>
<td>68,250</td>
<td></td>
</tr>
<tr>
<td>2e All other program service revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2f Total. Add lines 2a-2f</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Investment income (including dividends, interest, and</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>other similar amounts)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Income from investment of tax-exempt bond proceeds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Royalties</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6a Gross rents</td>
<td>6a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6b Less: rental expenses</td>
<td>6b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6c Rental income or (loss)</td>
<td>6c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6d Net rental income or (loss)</td>
<td>6d</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7a Gross amount from sales of assets other than inventory</td>
<td>7a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7b Less: cost or other basis and sales expenses</td>
<td>7b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7c Gain or (loss)</td>
<td>7c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7d Net gain or (loss)</td>
<td>7d</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8a Gross income from fundraising events (not including</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ of contributions reported on line 1c). See Part IV, line 18</td>
<td>8a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8b Less: direct expenses</td>
<td>8b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8c Net income or (loss) from fundraising events</td>
<td>8c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9a Gross income from gaming activities, See Part IV, line 19</td>
<td>9a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9b Less: direct expenses</td>
<td>9b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9c Net income or (loss) from gaming activities</td>
<td>9c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10a Gross sales of inventory, less returns and allowances</td>
<td>10a</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10b Less: cost of goods sold</td>
<td>10b</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10c Net income or (loss) from sales of inventory</td>
<td>10c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11a Miscellaneous revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11c</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11d All other revenue</td>
<td>11d</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11e Total. Add lines 11a-11d</td>
<td>11e</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Total revenue. See instructions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Business Code

<table>
<thead>
<tr>
<th>Line</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>62-1561659</td>
<td>TENNESSEE CITY MANAGEMENT ASSOCIATION</td>
</tr>
</tbody>
</table>

#### EEA

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Total</th>
<th>Revenue excluded from tax under sections 512–514</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>166,707</td>
<td>166,069</td>
</tr>
</tbody>
</table>
**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

<table>
<thead>
<tr>
<th>(A) Total expenses</th>
<th>(B) Program service expenses</th>
<th>(C) Management and general expenses</th>
<th>(D) Fundraising expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Grants and other assistance to domestic individuals. See Part IV, line 22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Benefits paid to or for members</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Compensation of current officers, directors, trustees, and key employees</td>
<td>50,004</td>
<td>45,004</td>
<td>5,000</td>
</tr>
<tr>
<td>6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Other salaries and wages</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Other employee benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Payroll taxes</td>
<td>4,014</td>
<td>3,613</td>
<td>401</td>
</tr>
<tr>
<td>11 Fees for services (nonemployees):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Legal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c Accounting</td>
<td>4,854</td>
<td>4,369</td>
<td>485</td>
</tr>
<tr>
<td>d Lobbying</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e Professional fundraising services. See Part IV, line 17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>f Investment management fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>g Other, (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Advertising and promotion</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Office expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 Information technology</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 Royalties</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 Occupancy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 Travel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Payments of travel or entertainment expenses for any federal, state, or local public officials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Conferences, conventions, and meetings</td>
<td>55,570</td>
<td>55,570</td>
<td></td>
</tr>
<tr>
<td>20 Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21 Payments to affiliates</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Depreciation, depletion, and amortization</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23 Insurance</td>
<td>2,355</td>
<td>2,120</td>
<td>235</td>
</tr>
<tr>
<td>24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a WEBSITE</td>
<td>3,898</td>
<td>3,508</td>
<td>390</td>
</tr>
<tr>
<td>b PROCESSING FEES</td>
<td>3,652</td>
<td>3,287</td>
<td>365</td>
</tr>
<tr>
<td>c MEMBER BENEFITS</td>
<td>1,200</td>
<td>1,200</td>
<td></td>
</tr>
<tr>
<td>d EXECUTIVE DIRECTOR EXPENSES</td>
<td>1,850</td>
<td>1,665</td>
<td>185</td>
</tr>
<tr>
<td>e All other expenses</td>
<td>3,094</td>
<td>2,998</td>
<td>96</td>
</tr>
<tr>
<td>25 Total functional expenses. Add lines 1 through 24e</td>
<td>130,491</td>
<td>123,334</td>
<td>7,157</td>
</tr>
<tr>
<td>26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TENNESSEE CITY MANAGEMENT ASSOCIATION**

62-1561659

<table>
<thead>
<tr>
<th>(A)</th>
<th>(B)</th>
<th>(C)</th>
<th>(D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>50,04</td>
<td>45,004</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>4,014</td>
<td>3,613</td>
<td>401</td>
<td></td>
</tr>
<tr>
<td>4,854</td>
<td>4,369</td>
<td>485</td>
<td></td>
</tr>
<tr>
<td>55,570</td>
<td>55,570</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,355</td>
<td>2,120</td>
<td>235</td>
<td></td>
</tr>
<tr>
<td>3,898</td>
<td>3,508</td>
<td>390</td>
<td></td>
</tr>
<tr>
<td>3,652</td>
<td>3,287</td>
<td>365</td>
<td></td>
</tr>
<tr>
<td>1,200</td>
<td>1,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,850</td>
<td>1,665</td>
<td>185</td>
<td></td>
</tr>
<tr>
<td>3,094</td>
<td>2,998</td>
<td>96</td>
<td></td>
</tr>
</tbody>
</table>
**Part X**

**Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

<table>
<thead>
<tr>
<th>(A) Beginning of year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Cash - non-interest-bearing</td>
<td>118,016</td>
</tr>
<tr>
<td>2. Savings and temporary cash investments</td>
<td>288,987</td>
</tr>
<tr>
<td>3. Pledges and grants receivable, net</td>
<td>3</td>
</tr>
<tr>
<td>4. Accounts receivable, net</td>
<td>4</td>
</tr>
<tr>
<td>5. Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons</td>
<td>5</td>
</tr>
<tr>
<td>6. Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)</td>
<td>6</td>
</tr>
<tr>
<td>7. Notes and loans receivable, net</td>
<td>7</td>
</tr>
<tr>
<td>8. Inventories for sale or use</td>
<td>8</td>
</tr>
<tr>
<td>9. Prepaid expenses and deferred charges</td>
<td>9</td>
</tr>
<tr>
<td>10a. Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D</td>
<td>10a</td>
</tr>
<tr>
<td>10b. Less: accumulated depreciation</td>
<td>10b</td>
</tr>
<tr>
<td>11. Investments - publicly traded securities</td>
<td>11</td>
</tr>
<tr>
<td>12. Investments - other securities. See Part IV, line 11</td>
<td>12</td>
</tr>
<tr>
<td>13. Investments - program-related. See Part IV, line 11</td>
<td>13</td>
</tr>
<tr>
<td>14. Intangible assets</td>
<td>14</td>
</tr>
<tr>
<td>15. Other assets. See Part IV, line 11</td>
<td>15</td>
</tr>
<tr>
<td>16. Total assets. Add lines 1 through 15 (must equal line 33)</td>
<td>407,003</td>
</tr>
<tr>
<td>17. Accounts payable and accrued expenses</td>
<td>1,204</td>
</tr>
<tr>
<td>18. Grants payable</td>
<td>18</td>
</tr>
<tr>
<td>19. Deferred revenue</td>
<td>19</td>
</tr>
<tr>
<td>20. Tax-exempt bond liabilities</td>
<td>20</td>
</tr>
<tr>
<td>21. Escrow or custodial account liability. Complete Part IV of Schedule D</td>
<td>21</td>
</tr>
<tr>
<td>22. Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons</td>
<td>22</td>
</tr>
<tr>
<td>23. Secured mortgages and notes payable to unrelated third parties</td>
<td>23</td>
</tr>
<tr>
<td>24. Unsecured notes and loans payable to unrelated third parties</td>
<td>24</td>
</tr>
<tr>
<td>25. Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D</td>
<td>25</td>
</tr>
<tr>
<td>26. Total liabilities. Add lines 17 through 25</td>
<td>1,204</td>
</tr>
</tbody>
</table>

**Net Assets or Fund Balances**

Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.

| 27. Net assets without donor restrictions | 405,799 | 27 | 442,015 |
| 28. Net assets with donor restrictions | 28 |

Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.

| 29. Capital stock or trust principal, or current funds | 29 |
| 30. Paid-in or capital surplus, or land, building, or equipment fund | 30 |
| 31. Retained earnings, endowment, accumulated income, or other funds | 31 |
| 32. Total net assets or fund balances | 405,799 | 32 | 442,015 |
| 33. Total liabilities and net assets/fund balances | 407,003 | 33 | 444,529 |
Form 990 (2020)  TENNESSEE CITY MANAGEMENT ASSOCIATION  62-1561659  Page 12

Part XI  Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI  .

1  Total revenue (must equal Part VIII, column (A), line 12)  .
   1  166,707

2  Total expenses (must equal Part IX, column (A), line 25)  .
   2  130,491

3  Revenue less expenses. Subtract line 2 from line 1  .
   3  36,216

4  Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))  .
   4  405,799

5  Net unrealized gains (losses) on investments  .
   5  

6  Donated services and use of facilities  .
   6  

7  Investment expenses  .
   7  

8  Prior period adjustments  .
   8  

9  Other changes in net assets or fund balances (explain on Schedule O)  .
   9  0

10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))  .
    10  442,015

Part XII  Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII  .

1  Accounting method used to prepare the Form 990:  
   ✔ Cash  ☐ Accrual  ☐ Other
   If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
   If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
   ✔ Separate basis  ☐ Consolidated basis   ☐ Both consolidated and separate basis

2b Were the organization's financial statements audited by an independent accountant?  
   If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
   ✔ Separate basis  ☐ Consolidated basis  ☐ Both consolidated and separate basis

2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
   If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  

3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered “Yes” on Form 990, Part IV, line 6.

1 Total number at end of year
   (a) Donor advised funds
   (b) Funds and other accounts

2 Aggregate value of contributions to (during year)

3 Aggregate value of grants from (during year)

4 Aggregate value at end of year

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? □ Yes □ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? □ Yes □ No

Part II Conservation Easements.

Complete if the organization answered “Yes” on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
   □ Preservation of land for public use (e.g., recreation or education)
   □ Protection of natural habitat
   □ Preservation of open space
   □ Preservation of a historically important land area
   □ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
   a Total number of conservation easements
   b Total acreage restricted by conservation easements
   c Number of conservation easements on a certified historic structure included in (a)
   d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? □ Yes □ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(ii) and section 170(h)(4)(B)(ii)? □ Yes □ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered “Yes” on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII the text of the footnote to its financial statements that describes these items.

1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
   (i) Revenue included on Form 990, Part VIII, line 1
   (ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
   a Revenue included on Form 990, Part VIII, line 1
   b Assets included in Form 990, Part X
Part III  Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
   a  □ Public exhibition  
   b  □ Scholarly research  
   c  □ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  □ Yes  □ No

Part IV  Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  □ Yes  □ No
   b If "Yes," explain the arrangement in Part XIII and complete the following table:

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1c</td>
</tr>
<tr>
<td>1d</td>
</tr>
<tr>
<td>1e</td>
</tr>
<tr>
<td>1f</td>
</tr>
</tbody>
</table>

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  □ Yes  □ No
   b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V  Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

1a Beginning of year balance
   b Contributions
   c Net investment earnings, gains, and losses
   d Grants or scholarships
   e Other expenditures for facilities and programs
   f Administrative expenses
   g End of year balance

<table>
<thead>
<tr>
<th>(a) Current year</th>
<th>(b) Prior year</th>
<th>(c) Two years back</th>
<th>(d) Three years back</th>
<th>(e) Four years back</th>
</tr>
</thead>
</table>

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
   a Board designated or quasi-endowment  □ %
   b Permanent endowment  □ %
   c Term endowment  □ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
   (i) Unrelated organizations
   (ii) Related organizations  □ Yes  □ No
   b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?  □ Yes  □ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI  Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

<table>
<thead>
<tr>
<th>Description of property</th>
<th>(a) Cost or other basis (investment)</th>
<th>(b) Cost or other basis (other)</th>
<th>(c) Accumulated depreciation</th>
<th>(d) Book value</th>
</tr>
</thead>
</table>

1a Land
   b Buildings
   c Leasehold improvements
   d Equipment
   e Other

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c).
**Part VII** Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

<table>
<thead>
<tr>
<th>(a) Description of security or category (including name of security)</th>
<th>(b) Book value</th>
<th>(c) Method of valuation: Cost or end-of-year market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Financial derivatives</td>
<td></td>
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<tr>
<td>(2) Closely-held equity interests</td>
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<td>(3) Other</td>
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</tbody>
</table>

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)

**Part VIII** Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

<table>
<thead>
<tr>
<th>(a) Description of investment</th>
<th>(b) Book value</th>
<th>(c) Method of valuation: Cost or end-of-year market value</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)

**Part IX** Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

<table>
<thead>
<tr>
<th>(a) Description</th>
<th>(b) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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<td>(8)</td>
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<td>(9)</td>
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</tr>
</tbody>
</table>

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)

**Part X** Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability | (b) Book value |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Federal income taxes</td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td></td>
</tr>
<tr>
<td>(3)</td>
<td></td>
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<td>(9)</td>
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</tr>
</tbody>
</table>

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.
Part XI  Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements ............................................. 1 166,707
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:
   a Net unrealized gains (losses) on investments ................................................. 2a
   b Donated services and use of facilities ......................................................... 2b
   c Recoveries of prior year grants ............................................................... 2c
   d Other (Describe in Part XIII.) .................................................................... 2d
   e Add lines 2a through 2d ............................................................................ 2e
3 Subtract line 2e from line 1 ............................................................................ 3 166,707
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:
   a Investment expenses not included on Form 990, Part VIII, line 7b ................. 4a
   b Other (Describe in Part XIII.) ..................................................................... 4b
   c Add lines 4a and 4b .................................................................................. 4c
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) .......... 5 166,707

Part XII  Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements ............................................. 1 130,491
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:
   a Donated services and use of facilities ......................................................... 2a
   b Prior year adjustments ............................................................................. 2b
   c Other losses ............................................................................................. 2c
   d Other (Describe in Part XIII.) .................................................................... 2d
   e Add lines 2a through 2d ............................................................................ 2e
3 Subtract line 2e from line 1 ............................................................................ 3 130,491
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:
   a Investment expenses not included on Form 990, Part VIII, line 7b ................. 4a
   b Other (Describe in Part XIII.) ..................................................................... 4b
   c Add lines 4a and 4b .................................................................................. 4c
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) .......... 5 130,491

Part XIII  Supplemental Information.
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

01. Footnote for uncertain tax position under FIN 48 (Part X)
THE ASSOCIATION HAS EVALUATED ITS TAX POSITIONS IN ACCORDANCE WITH THE CODIFICATION STANDARD RELATING TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. THE ASSOCIATION BELIEVES THAT IT HAS TAKEN NO UNCERTAIN TAX POSITIONS.
SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

2020

Open To Public Inspection

TENNESSEE CITY MANAGEMENT ASSOCIATION
62-1561659

Employer identification number

Part I
Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

<table>
<thead>
<tr>
<th>1</th>
<th>(a) Name of disqualified person</th>
<th>(b) Relationship between disqualified person and organization</th>
<th>(c) Description of transaction</th>
<th>(d) Corrected?</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
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<td>(3)</td>
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</tbody>
</table>

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II
Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

<table>
<thead>
<tr>
<th>(a) Name of interested person</th>
<th>(b) Relationship with organization</th>
<th>(c) Purpose of loan</th>
<th>(d) Loan to or from the organization?</th>
<th>(e) Original principal amount</th>
<th>(f) Balance due</th>
<th>(g) In default?</th>
<th>(h) Approved by board or committee?</th>
<th>(i) Written agreement?</th>
<th>(j) Yes</th>
<th>(k) No</th>
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</tbody>
</table>

Total

Part III
Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

<table>
<thead>
<tr>
<th>(a) Name of interested person</th>
<th>(b) Relationship between interested person and the organization</th>
<th>(c) Amount of assistance</th>
<th>(d) Type of assistance</th>
<th>(e) Purpose of assistance</th>
</tr>
</thead>
<tbody>
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<td>(1)</td>
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</tbody>
</table>

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2020

EEA
### Part IV  Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

<table>
<thead>
<tr>
<th></th>
<th>(a) Name of interested person</th>
<th>(b) Relationship between interested person and the organization</th>
<th>(c) Amount of transaction</th>
<th>(d) Description of transaction</th>
<th>(e) Sharing of organization's revenues?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>MICHAEL WALKER</td>
<td>FORMER EXECUTIVE SUPPORT SERVICES, 2019</td>
<td>16,800</td>
<td>ICMA ANNUAL CONFERENCES</td>
<td>X</td>
</tr>
<tr>
<td>2</td>
<td></td>
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<tr>
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</tbody>
</table>

### Part V  Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).
01. Form 990 governing body review (Part VI, line 11)

FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR PRIOR TO FILING.

02. Governing documents, etc, available to public (Part VI, line 19)

ALL GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.
TENNESSEE CITY MANAGEMENT ASSOCIATION

JEFF BROUGHTON, EXECUTIVE DIRECTOR

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here X
b Total revenue, if any (Form 990, Part VIII, column (A), line 12) ................. 1b 166,707
2a Form 990-EZ check here □
b Total revenue, if any (Form 990-EZ, line 9) ........................................ 2b
3a Form 1120-POL check here □
b Total tax (Form 1120-POL, line 22) .................................................. 3b
4a Form 990-PF check here □
b Tax based on investment income (Form 990-PF, Part VI, line 5) ............... 4b
5a Form 8868 check here □
b Balance due (Form 8868, line 3c) ......................................................... 5b
6a Form 990-T check here □
b Total tax (Form 990-T, Part III, line 4) ................................................. 6b
7a Form 4720 check here □
b Total tax (Form 4720, Part III, line 1) .................................................. 7b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that □ I am an officer of the above organization or □ I am a person subject to tax with respect to (name of organization) (EIN) , and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return.

I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

□ I authorize ___________________________ to enter my PIN ______________________ as my signature

On the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return’s disclosure consent screen.

X As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return’s disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶ 07-22-2021

Part III Certification and Authentication

ERO’s EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

622664 37027

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERS’s signature ▶ Date ▶ 07-26-2021

ERI Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.
Name(s) as shown on return

TENNESSEE CITY MANAGEMENT ASSOCIATION

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Communication with Those Charged with Governance at the Conclusion of the Audit

7/21/2020
Board of Directors
Tennessee City Management Association

We have audited the financial statements of Tennessee City Management Association for the year ended June 30, 2021, and we will issue our report thereon dated July 21, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 18, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tennessee City Management Association are described in Note (1) to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 21, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting
principle to the Association’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Association’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and Management of Tennessee City Management Association and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Bellenfant, PLLC